

1st District
Tracey Scarbrough
Sue York
2nd District
Nancy J. Hyder
Tom Isham
3rd District
David Hassler
Rebecca Stone
4th District
Allen Foster
David Gibson
5th District
Jack Davis
Terry Lowe

**CUMBERLAND COUNTY
BOARD OF COMMISSIONERS
2 North Main Street, Suite 203
Crossville, Tennessee 38555**

6th District
Terry Carter
Wendell Wilson
7th District
Elbert Farley
Roy Turner
8th District
Tim Claflin
Sonya Rimmer
9th District
Woody Geisler
John Patterson

July 21, 2017

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

From: Allen Foster, Budget Committee Chairman

Notice of Public Hearing

The Budget Committee of Cumberland County shall conduct a public hearing on the proposed budget for fiscal year 2017-2018 on **Monday – July 31, 2017 @ 5:00 P.M.** in the Main Courtroom of the Courthouse.

Budget Committee Members:

Tracey Scarbrough
Tom Isham
Rebecca Stone
Allen Foster
Terry Lowe
Wendell Wilson
Roy Turner
Sonya Rimmer
John Patterson

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July 21, 2017

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

From: County Mayor Kenneth Carey, Jr., County Commission Chairman

Notice of Public Hearing

The County Commission of Cumberland County will conduct a public hearing on **July 31, 2017, at 5:30 P.M.** on the County's intent to exceed the certified (tax neutral) property tax rate. This public hearing will be held at the Large Courtroom of the Cumberland County Courthouse. The certified tax rate as defined by T.C.A. 67-5-1701 is \$1.5053 per \$100 of assessed valuation. The County's proposed FY 17-18 budget, if adopted, will require a proposed tax levy of \$1.5653 per \$100 of assessed valuation.

**CUMBERLAND COUNTY
BOARD OF COMMISSIONERS**

2 North Main Street, Suite 203 Crossville, Tennessee 38555

FIRST DISTRICT
Tracey Scarbrough
Sue York
SECOND DISTRICT
Nancy Hyder
Tom Isham
THIRD DISTRICT
David Hassler
Rebecca Stone
FOURTH DISTRICT
Allen Foster
David Gibson
FIFTH DISTRICT
Jack Davis
Terry Lowe

SIXTH DISTRICT
Terry Carter
Wendell Wilson
SEVENTH DISTRICT
Elbert Farley
Roy Turner
EIGHTH DISTRICT
Tim Claffin
Sonya Rimmer
NINTH DISTRICT
Woody Geisler
John Patterson, Jr.

July 21, 2017

**NOTICE OF CALL FOR PUBLIC HEARINGS AND A SPECIAL SESSION OF THE CUMBERLAND
COUNTY BOARD OF COMMISSIONERS, CUMBERLAND COUNTY, TENNESSEE**

Each of you, as members of the Cumberland County Board of Commissioners are hereby summoned to a Budget Committee Public Hearing on the proposed 2017-2018 fiscal year budget to be held on Monday, July 31, 2017 at 5:00 o'clock P.M. in the large meeting room of the third (3rd) floor of the courthouse in Crossville, Tennessee. At 5:30 o'clock P.M. on the same day and in the same place, the Commission will conduct a Public Hearing on the County's intent to exceed the certified property tax rate. Afterward a Special Session of the Cumberland County Commission will also be held in the large meeting room beginning at 6:00 o'clock P.M. on Monday, July 31, 2017 for the following purpose:

RESOLUTION 07-31-2017-1-Fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2017 (General Fund Tax Rate \$0.5962, General Purpose School Fund Tax Rate \$0.6159, Solid Waste/Sanitation Fund Tax Rate \$0.1207, General Debt Service Fund Tax Rate \$0.2325 for a combined property tax rate of \$1.5653)


RESOLUTION 07-31-2017-2-Making appropriations for the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the year beginning July 1, 2017 and ending June 30, 2018

RESOLUTION 07-31-2017-3-Appropriations to non-profit charitable organizations of Cumberland County, Tennessee for the year beginning July 1, 2017 and ending June 30, 2018

RESOLUTION 07-31-2017-4-Authorizing the issuance of debt not to exceed twelve million three hundred fifty thousand dollars (\$12,350,000)


Kenneth Carey
Cumberland County Mayor

ATTEST:


Jule Bryson
Cumberland County Clerk

Jule Bryson
Cumberland County Clerk

2 North Main Street, Suite 206 • Crossville, TN 38555 • (931) 484-6442 • Fax (931) 484-6440

July 21, 2017

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

FROM: Jule Bryson, Cumberland County Clerk

SUBJECT: Public Hearings and Special Call Session of the Cumberland County Commission

Take notice, the Cumberland County Board of Commissioners of Cumberland County, Tennessee, will hold Public Hearings for the fiscal year 2017-2018 budget in the large meeting room of the courthouse in Crossville, Tennessee, on Monday, July 31, 2017 beginning at 5:00 o'clock P.M.

Following the Public Hearings, the Cumberland County Commission, will convene and meet in special session at 6:00 o'clock P.M. in the same meeting room of the courthouse, where and at which time and place the said Cumberland County Commissioners will transact such public business as may lawfully come before it.

Attached is a copy of the agenda as of this date.

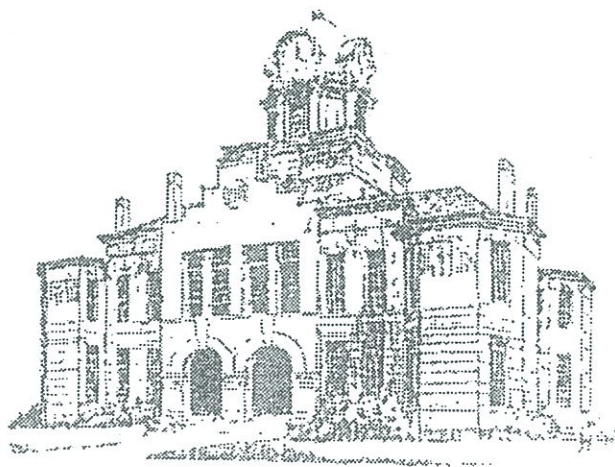
Sincerely,



Jule Bryson,
Cumberland County Clerk

JB/dc

Enclosures



SPECIAL CALL SESSION OF THE CUMBERLAND COUNTY COMMISSION

JULY 31, 2017

6:00 O'CLOCK P.M.

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. New Business:

RESOLUTION 07-31-2017-1-Fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2017 (General Fund Tax Rate \$0.5962, General Purpose School Fund Tax Rate \$0.6159, Solid Waste/Sanitation Fund Tax Rate \$0.1207, General Debt Service Fund Tax Rate \$0.2325 for a combined property tax rate of \$1.5653)

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RESOLUTION 07-31-2017-4-Authorizing the issuance of debt not to exceed twelve million three hundred fifty thousand dollars (\$12,350,000)

6. 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, 2018

**Special Session
July 31, 2017**

Tenn. Code Ann. § 67-5-1702

TENNESSEE CODE ANNOTATED
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*** Current through Chapter 85 of the 2017 Regular Session. The commission may make editorial changes to this version and may relocate or redesignate text. Those changes will appear on Lexis.com and Lexis Advance after the publication of the certified volumes and supplements. Pursuant to TCA sections 1-1-110, 1-1-111, and 1-2-114, the Tennessee Code Commission certifies the final, official version of the Tennessee Code. Until the annual issuance of the certified volumes and supplements, references to the updates made by the most recent legislative session should be to the Public Chapter and not TCA. ***

Title 67 Taxes And Licenses
Chapter 5 Property Taxes
Part 17 Certified Tax Rate

Tenn. Code Ann. § 67-5-1702 (2017)

67-5-1702. Levy in excess of certified rate.

No tax rate in excess of the certified tax rate as provided for in § 67-5-1701 shall be levied by the governing body of any county or of any municipality until a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) The governing body shall advertise its intent to exceed the certified tax rate in a newspaper of general circulation in the county, and the chief executive officer of the county or municipality, as appropriate, shall within thirty (30) days after publication furnish to the state board of equalization an affidavit of publication; and

(2) The governing body, after public hearing, may adopt a resolution or ordinance levying a tax rate in excess of the certified tax rate.

HISTORY: Acts 1979, ch. 253, § 2; T.C.A., § 67-1017.

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(((Public Notice Published in Crossville Chronicle 7/21/2017)))


Notice of Intent to Exceed
Certified Tax Rate

The County Commission of Cumberland County will conduct a public hearing on July 31, 2017, at 5:30 P.M. on the County's intent to exceed the certified (tax neutral) property tax rate. This public hearing will be held at the Large Courtroom of the Cumberland County Courthouse. The certified tax rate as defined by T.C.A. 67-5-1701 is \$1.5053 per \$100 of assessed valuation. The County's proposed FY 17-18 budget, if adopted, will require a proposed tax levy of \$1.5653 per \$100 of assessed valuation.

CALCULATION FORM FOR CERTIFIED TAX RATE

<u>COUNTY</u>	<u>JURISDICTION</u>	<u>TAX YEAR</u>	06/13/2017
Cumberland	County Basic (2016 - \$ <u>1.52</u>)	2017	
	<u>Current Year</u>	<u>Prior Year</u>	
1. Appraisal Ratio	1.0000	0.9875	
2. Total locally assessed Real Property	\$ 1,383,472,470	\$ 1,342,024,765	
(Less new real)	\$ (8,720,468)		
3. Total assessed value of tangible Personal Property	\$ 91,681,699	\$ 87,241,813	
(Less new personal)	\$ (15,980,308)		
4. Total locally assessed tax base with adjustments	\$ 1,450,453,393	\$ 1,429,266,578	
5. Estimated public utility assessments	\$ 53,329,352	\$ 52,662,735	
6. Total Tax Base Assessment	\$ 1,503,782,745	\$ 1,481,929,313	
7. Prior year's adjusted tax levy		\$ 22,636,470	
8. Certified Tax Rate	<u>\$ 1.5053 *</u>		


 Assessor


 Chief Executive

Please Note:

*Rounding up is not permitted.

RESOLUTION 07-31-2017-1

RESOLUTION FIXING THE TAX LEVY IN CUMBERLAND COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2017

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on this 31st day of July, 2017, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2017 shall be \$1.5653 on each 100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$ 0.5962
General Purpose School	0.6159
Solid Waste/Sanitation	0.1207
General Debt Service	<u>0.2325</u>
Total	\$ 1.5653

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 31 day of July, 2017.

SPONSERD BY:

Allen Foster

Allen Foster

ATTEST:

APPROVED BY:

County Mayor, Kenneth Carey, Jr.

July 31, 2017

Cumberland County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

2016 Assessments Based Upon Estimated

Assessed Valuation of \$1,483,619,821

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6%	Net Estimated Collection of Taxes
General	\$ 0.5962	\$ 9,111,477	\$ 546,689	\$ 8,564,788
Solid Waste/Sanitation	\$ 0.1207	\$ 1,844,886	\$ 110,693	\$ 1,734,193
General Purpose School	\$ 0.6159	\$ 9,412,683	\$ 564,761	\$ 8,847,922
General Debt Service	\$ 0.2325	\$ 3,551,055	\$ 213,063	\$ 3,337,992
Total	\$ 1.5653	\$ 23,920,101	\$ 1,435,206	\$ 22,484,895

RESOLUTION 04-31-2017-2

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on the 31st day of July, 2017, 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, 2017 and ending June 30, 2018, according to the following schedule:

101 GENERAL FUND

51100 County Commission	1,372,615
51210 Board of Equalization	3,300
51220 Beer Board	1,000
51240 Other Boards & Committees	5,000
51300 County Executive/Mayor	262,589
51400 County Attorney	60,000
51500 Election Commission	357,175
51600 Register of Deeds	343,297
51740 Engineering (Communication System)	211,607
51800 County Buildings	618,313
51900 Other General Administration	133,219
51910 Preservation of Records	35,022
52100 Accounting And Budgeting	477,038
52300 Property Assessor's Office	657,959
52400 County Trustee's Office	386,617
52500 County Clerk's Office	671,878
53100 Circuit Court	682,212
53300 General Sessions	264,705
53400 Chancery Court	267,964
53500 Juvenile Court	103,146
53700 Judicial Commissioners	219,674
53800 Probate Court	226,897
53920 Courtroom Security	186,452
54110 Sheriff's Department	3,356,424
54120 Special Patrols	228,750
54150 Drug Enforcement-Cops	41,091
54210 Jail	3,982,879
54240 Juvenile Services	135,376
54310 Fire Prevention and Control	954,424
54410 Civil Defense	143,123
54420 Rescue Squad	11,000
54430 Disaster Relief	0
54490 Other Emergency Management	1,104,621
54610 County Coroner/Medical Examiner	70,000
54900 Other Public Safety	34,612
55110 Health Department	1,254,571
55120 Rabies and Animal Control	71,450
55130 Ambulance Service	4,051,123
55170 Alcohol And Drug Programs	111,342
55190 Other Local Health Services (1st Responder)	0
55390 Appropriation to State	55,930
55900 Other Public Health Animal Shelter	172,424
56300 Senior Citizens Assistance	25,775
56500 Libraries	767,512
56700 Parks and Fair Boards	226,472
56900 Other Social, Cultural and Rec	17,100
57100 Agriculture Extension Service	101,730
57500 Soil Conservation	102,523
58110 Tourism	85,000
58190 Other Economic & Community Development	62,500
58300 Veteran's Service	97,494
58400 Other Charges	638,000
58500 Contributions to Other Agencies	2,000
58600 Employee Benefits	88,824
58900 Miscellaneous	60,989
99100 Transfers Out	0
Total General Fund	<u>25,602,734</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND		
51800	County Buildings	60,000
58400	Other Charges	1,000
	Total Courthouse & Jail Maintenance Fund	<u>61,000</u>
 116 Solid Waste/Sanitation Fund		
55731	Waste Pickup	461,481
55732	Convenience Centers	1,219,781
55751	Recycling Center	618,436
55770	Post Closure Care Cost	86,800
58400	Other Charges	37,000
58600	Employee Benefits	64,200
64000	Litter & Trash Collection	85,500
	Total Solid Waste/Sanitation Fund	<u>2,573,198</u>
 122 DRUG CONTROL FUND		
54150	Drug Enforcement	76,075
58400	Other Charges	150
	Total Drug Control Fund	<u>76,225</u>
 128 OTHER SPECIAL REVENUE FUND (Railroad Authority)		
58190	Other Economic & Community Development	1,000
91190	Other General Government Projects	9,000
	Total Other Special Revenue Fund	<u>10,000</u>
 131 HIGHWAY/PUBLIC WORKS FUND		
61000	Administration	181,345
62000	Highway and Bridge Maintenance	2,434,576
63100	Equipment Operation and Maintenance	294,664
65000	Other Charges	102,000
66000	Employee Benefits	91,716
68000	Capital Outlay	851,000
	Total Highway/Public Works Fund	<u>3,955,301</u>
 141 GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction	25,943,444
71150	Alternative Schools Program	228,700
71200	Special Education Program	3,000,250
71300	Vocational Education\CTE	3,223,259
71400	Student Body Education Program	458,574
72110	Attendance	77,778
72120	Health Services\CSH	516,196
72130	Other Student Support	1,248,796
72210	Regular Instruction	1,246,122
72220	Special Education Program	460,076
72230	Vocational Education	221,621
72250	Technology	1,305,568
72310	Board of Education	1,119,703
72320	Office of the Superintendent	256,674
72410	Office of the Principal	3,544,184
72510	Fiscal Service	114,365
72520	Human Resources\Personnel	137,105
72610	Operation of Plant	5,455,255
72620	Maintenance of Plant	2,480,822
72710	Transportation	3,073,711
73300	Community Services	217,313
73400	Preschool	1,078,095
76100	Capital Outlay	200,000
	Total General Purpose School Fund	<u>55,607,614</u>

143 CENTRAL CAFETERIA FUND		
73100	Food Service	5,156,561
	Total School Food Service	<u>5,156,561</u>
151 GENERAL DEBT SERVICE FUND		
82110	Principal-General Government	205,000
82120	Highways & Streets	0
82130	Principal-Education	1,953,504
82210	Interest- General Government	488,314
82220	Highways & Streets	0
82230	Interest- Education	1,949,001
82310	Other Debt Service - General Government	87,000
	Total General Debt Service Fund	<u>4,682,819</u>
177 EDUCATION CAPITAL PROJECTS FUND		
91300	Education Capital Projects	12,350,000
	Total Education Capital Projects Fund	<u>12,350,000</u>

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

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

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

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

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

Provided further that only the Cumberland County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions, 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, 2018. 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 2017-2018 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, 2018.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2016 and prior years and the interest and penalty thereon collected during the year ending June 30, 2018, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2016. 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, 2018.

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, 2017. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 31st day of July, 2017.

SPONSERD BY:



Allen Foster

ATTEST:

APPROVED BY:

County Mayor, Kenneth Carey, Jr.

July 31, 2017

RESOLUTION 07-31-2017-3

APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE FOR THE YEAR BEGINNING July 1, 2017 AND ENDING June 30, 2018

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 31st day of July, 2017.

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

Cumberland County Chamber of Commerce	\$62,500
Rescue Squad	\$11,000
Fair Park Senior	\$25,775
Hilltoppers	\$17,100
Wags and Whiskers	\$2,000
Veterans Honor Guard	\$1,200

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, 2017. This resolution shall be spread upon the minutes of the Board of County Commissioners

Passed this 31st day of July, 2017.

Sponsor:

Allen Foster

Attest:

Approval:

Cumberland County, Tennessee

**RESOLUTION AUTHORIZING THE ISSUANCE OF DEBT NOT TO EXCEED
\$12,350,000**

WHEREAS, the Board of Education (BOE) of Cumberland County, Tennessee has requested that the Governing Body of Cumberland County (County Commission) provide funding not to exceed \$12,350,000 for the following public works projects (the Projects): (1) the Construction of an expansion and capital upgrade of the existing facilities at Crab Orchard Elementary School (not to exceed \$9,300,000) and (2) the capital upgrade of facilities at Cumberland County High School (not to exceed \$3,050,000); and,

WHEREAS, the Budget Committee has recommended the funding of the Projects to the Governing Body of Cumberland County; and,

WHEREAS, the Governing Body finds that it is advantageous to the Local Government to authorize the issuance of general obligation debt to finance the cost of the Projects;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, meeting in session on this 31st Day of July, 2017, as follows:

1. That to provide funds to finance the cost of the projects in and for the Local Government, a six (6) cent Property Tax increase will be levied and allocated to the Cumberland County Debt Service Fund.
2. That the Local Government will authorize the issuance of general obligation bonds to finance the cost of the Projects which will be paid for from the Debt Service Fund.
3. That the general obligation bonds shall mature not later than twenty (20) fiscal years after the date of issuance which does not exceed the reasonably expected economic life of the Projects.
4. That the general obligation bonds amortization shall be "substantially level or declining debt service" and issued as fixed interest rate bonds.

This Resolution is duly passed and approved this 31st day of July, 2017.

SPONSOR:


County Commissioner

APPROVED:

County Mayor

ATTEST:

County Clerk

General Fund
FY 17-18

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2018				
Account		Actual 15-16	Estimated 16-17	Proposed 17-18
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	8,633,573	8,626,771	8,564,788
40120	Trustee's Collections-Prior Years	170,398	198,324	198,000
40125	Trustee's Collections- Bankruptcy	0	0	
40130	Circuit/Clerk & Master Collections-Prior Years	104,864	103,284	103,000
40140	Interest & Penalty	82,285	79,791	80,000
40150	Pick-Up Taxes	100	50	0
40162	Payments in Lieu of Taxes			
	Local Utilities	14,442	8,860	8,860
40163	Payments in Lieu of Taxes-Other	30,008	43,626	43,626
40200	County Local Option Taxes			
40210	Local Option Sales Tax	639,629	646,049	665,000
40220	Hotel/Motel Tax	818,120	807,784	810,000
40250	Litigation Tax-General	99,090	87,196	87,000
40260	Litigation Tax-Special Purpose	20,111	21,543	21,000
40270	Business Tax	773,058	872,898	872,000
40275	Mixed Drink Tax	28,531	0	0
40290	Other County Local Option Taxes	0	4,404	4,000
40300	Statutory Local Taxes			
40320	Bank Excise Tax	141,990	145,022	145,000
40330	Wholesale Beer Tax	369,263	360,629	360,000
40350	Interstate Telecommunications Tax	3,762	3,706	3,700
40390	Other Statutory Local Taxes	5,550	4,815	4,800
	TOTAL LOCAL TAXES	11,934,774	12,014,752	11,970,774
41000	LICENSES AND PERMITS			
41100	Licenses and Permits	0		
41130	Animal Vaccination	92,948	104,655	105,000
41140	Cable TV Franchise	211,607	215,581	215,000
41500	Permits			
41510	Beer Permits	2,850	19,737	2,000
	TOTAL LICENSES AND PERMITS	307,405	339,973	322,000
42000	FINES, FORFEITURES AND PENALTIES			
42100	Circuit Court			
42110	Fines	7,145	4,201	4,200
42120	Officer Costs	8,446	9,608	9,600
42141	Drug Court Fees	2,482	2,373	2,400
42150	Jail Fees	3,107	3,559	3,600
42180	DUI Treatment Fines	1,805	2,194	2,200
42190	Data Entry Fee Circuit Court	3,721	3,584	3,600
42191	Courtroom Security Fee	2,835	846	1,000
42300	General Sessions Court			

General Fund
FY 17-18

42310	Fines	30,940	25,079	25,000
42320	Officers Costs	71,258	75,420	75,000
42330	Game & Fish Fines	349	150	200
42341	Drug Court Fees	5,055	6,460	6,500
42350	Jail Fees	14,719	15,963	16,000
42380	DUI Treatment Fines	14,685	12,919	13,000
42390	Data Entry Fee General Session Court	24,960	22,373	22,000
42391	Courtroom Security Fee	177	1,784	1,800
42400	Juvenile Court			
42410	Fines	144	41	100
42450	Jail Fees	6,260	1,857	2,000
42500	Chancery Court			
42520	Officer Costs	30,841	21,232	21,000
42530	Data Entry Fee Chancery Court	10,858	11,265	11,500
	TOTAL FINES, FORF. & PENALTIES	239,787	220,908	220,700
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	3,582,946	3,650,000	3,900,000
43350	Copy Fees	859	1042	1,000
43360	Library Fees	19,488	21,965	22,000
43366	Greenbelt Late Application Fee	0	200	50
43370	Telephone Commissions	45,389	57,557	58,000
43392	Data Processing Fee-Register	30,794	30,967	31,000
43394	Data Processing Fee-Sheriff	14,487	24,670	25,000
43395	Sexual Offender Registration Fee - Sheriff	9,100	9,100	9,100
43396	Data Processing Fee-County Clerk	1,293	1,203	1,200
43583	TBI Criminal Background Fee	620	360	300
	TOTAL CHGS FOR CURRENT SVCS	3,704,976	3,797,064	4,047,650
44000	OTHER LOCAL REVENUES			
44100	Recurring Items	0	0	50
44110	Interest Earned	112,828	47,794	48,000
44120	Lease/Rentals	57,876	66,314	66,000
44131	Commissary Sales	50,485	43,560	44,000
44146	E-Rate Funding	6,076	5,890	5,900
44170	Miscellaneous Refunds	31,336	26,176	100
44500	Nonrecurring Items			
44530	Sale of Equipment	0	15,752	100
44540	Sale of Property	0	281,391	0
44560	Damages From Individuals	10,114	9,005	9,400
44570	Contributions and Gifts	0	0	0
44990	Other Local Revenue	0	0	0
	TOTAL OTHER LOCAL REVENUES	268,715	495,882	173,550
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	503,346	512,203	513,000
45520	Circuit Court Clerk	214,105	212,678	213,000
45540	General Sessions Court Clerk	386,176	354,348	355,000
45550	Clerk and Master	381,301	363,720	365,000
45580	Register	364,733	395,768	396,000
45590	Sheriff	21,060	21,815	22,000

General Fund
FY 17-18

45610	Trustee	818,420	803,283	804,000
	TOTAL FEES RECEIVED FROM			
	COUNTY OFFICIALS	2,689,141	2,663,815	2,668,000
46000	STATE OF TENNESSEE			
46100	General Government Grants			
46110	Juvenile Services Program	9,000	9,000	9,000
46190	Other General Government Grants	0	9,000	9,000
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	30,600	34,200	28,800
46220	Drug Control Grants	57,561	38,190	0
46290	Other Public Safety Grants	0	70,632	77,285
46300	Health and Welfare Grants			
46310	Health Department Programs	959,008	832,086	1,184,600
46800	Other State Revenues			
46820	Income Tax	375,070	343,000	284,690
46830	Beer Tax	18,488	18,414	18,400
46835	Vehicle Certificate of Title Fees	11,275	13,261	13,200
46840	Alcoholic Beverage Tax	110,153	117,415	117,000
46850	Mixed Drink Tax	0	29,013	29,000
46851	State Revenue Sharing TVA	1,076,151	1,076,151	1,076,151
46915	Contracted Prisoner Boarding	586,783	528,968	525,000
46940	Reappraisal Program Reimbursement	10,217	10,217	10,217
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	695,891	10,753	100
46990	Other State Revenues	73,904	0	0
	TOTAL STATE OF TENNESSEE	4,029,265	3,155,464	3,397,607
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	359,190	18,223	0
47220	Civil Defense Reimbursement	46,000	76,990	78,173
47230	Disaster Relief Grants	4,871,239	1,675,220	0
47250	Law Enforcement Grants	17,758	0	0
47590	Other Federal Through State	61,430	5800	0
47990	Other Direct Federal Revenue	8,055	373,710	45,000
	TOTAL FEDERAL GOVERNMENT	5,363,672	2,149,943	123,173
48000	OTHER GOVERNMENTS AND			
	CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	84,500	59,600	195,100
48140	Contracted Services (E911/Dispatch)	654,366	580,518	552,311
48610	Donations	7,593	24,756	100
	TOTAL OTHER GOVERNMENTS			
	AND CITIZENS GROUPS	746,459	664,874	747,511
49000	Other Sources			
49200	Note Issued	0	508646	0
49700	Insurance Recovery	44,536	0	0
	Total Other Sources	44,536	508,646	0
	Total Estimated Revenues	29,328,730	26,011,321	23,670,965

General Fund
FY 17-18

General Fund				
General Fund				
Statement of Proposed Expenditures				
For the Fiscal Year Ending June 30, 2018				
Account	Description			
No				
51100	COUNTY COMMISSION	Actual 15-16	Estimated 16-17	Proposed 17-18
189	Other Salaries and Wages	14,400	0	0
191	Board & Commission Members Fees	64,559	80,803	84,985
201	Social Security	6,115	6,115	6,501
204	State Retirement	4,596	1,399	4,674
208	Dental	52	0	0
305	Audit Services	17,159	20,394	22,000
308	Consultants	19,800	0	0
309	Contracts with Government Agencies(UCHRA & Planner)	34,211	43,440	43,440
312	Contracts with Private Agencies (Veteran's Honor Guard)	600	0	1,200
316	Contributions	9,814	9126	9,400
320	Dues and Memberships	2,902	2,902	2,902
332	Legal Notices, Recording and Court Costs	106	500	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
350	Internet Connectivity	0	625	625
355	Travel	3,614	4,993	6,000
399	Other Contracted Services	600	734	2,000
790	Other Equipment	605,660	825,556	1,169,887
799	Other Capital Outlay	11,729	1,800	15,000
	TOTAL COUNTY COMMISSION	799,417	1,001,887	1,372,615
51210	BOARD OF EQUALIZATION	Actual 15-16	Estimated 16-17	Proposed 17-18
191	Board and Committee Members Fees	3,300	2,260	3,300
	TOTAL BOARD OF EQUALIZATION	3,300	2,260	3,300
51220	BEER BOARD	Actual 15-16	Estimated 16-17	Proposed 17-18
332	Legal Notices	0	0	500
533	Criminal Investigate of Applicate-TBI	319	29	500
	TOTAL BEER BOARD	319	29	1,000
51240	OTHER BOARDS & COMMITTEES	Actual 15-16	Estimated 16-17	Proposed 17-18
331	Legal Services	0	0	2,500
599	Other Charges	0	0	2,500
	TOTAL OTHER BOARDS & COMM.	0	0	5,000
51300	COUNTY EXECUTIVE/MAYOR	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	88,141	89,930	94,427
103	Assistant	30,200	30,804	31,421
161	Secretary(s)	28,600	22,441	29,756
186	Longevity Pay	1,176	1,200	1,224
201	Social Security	10,428	10,383	11,997
204	State Retirement	14,708	7,981	8,626
205	Employee Health Insurance	22,376	22,752	22,824
206	Life Insurance	147	144	147
208	Dental Insurance	942	916	992
299	Other Fringe Benefits	0	0	0
307	Communication	2,234	1,948	2,500

General Fund
FY 17-18

312	Contracts with Private Agencies (Mayor's Discretion)	30,450	27,800	30,600
316	Contributions (Playhouse)	9,500	9,500	11,500
320	Dues and Memberships	1,950	1,950	2,000
337	Maintenance & Repair Services - Office Equip	400	325	700
349	Printing, Stationery and Forms	95	879	1,000
355	Travel	2,719	1,682	3,000
399	Other Contracted Services (History)	288	0	3,000
435	Office Supplies	1,732	2,573	3,500
508	Premiums on Corporate Surety Bonds	223	223	225
599	Other Charges	333	558	750
709	Data Processing Computer	0	0	2,400
	TOTAL COUNTY EXECUTIVE	246,642	233,989	262,589
51400	COUNTY ATTORNEY	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	47,288	52,286	60,000
505	Judgements	30,957	0	0
	TOTAL COUNTY ATTORNEY	78,245	52,286	60,000
51500	ELECTION COMMISSION	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	68,682	70,076	73,580
162	Clerical Personnel	91,401	96,578	98,509
169	Part-Time Personnel	5,960	11,480	12,745
186	Longevity Pay	2,836	2,927	2,986
192	Election Commission	9,300	9,300	10,500
193	Election Workers	22,360	53,720	34,000
196	In-Service Training	2,500	2,483	3,000
201	Social Security	12,733	13,685	14,368
204	State Retirement	12,367	9,822	9,629
205	Employee Health Insurance	29,223	29,510	30,432
206	Life Insurance	183	174	183
208	Dental insurance	1,256	1,257	1,322
307	Communication	2,500	2,762	2,850
320	Dues & Memberships	275	275	275
332	Legal Notices, Recording, Court Costs	3,616	4,598	5,500
336	Maintenance & Repair Services - Equipment	9,213	2,590	3,500
337	Maintenance Agreement	12,400	12,400	14,145
349	Printing, Stationery and Forms	14,789	11,731	16,000
351	Rentals	800	1,700	850
355	Travel	2,925	3,681	5,000
399	Other Contracted Services	9,550	11,900	10,800
435	Office Supplies	3,092	2,981	3,500
599	Other Charges	346	0	2,000
709	Data Processing Equipment	0	0	1,500
731	Voting Machines	0	11,300	0
	TOTAL ELECTION COMMISSION	318,307	366,930	357,175
51600	REGISTER OF DEEDS	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
106	Deputies	108,128	101,092	128,420
169	Part-time Personnel	16,517	22,155	22,706
186	Longevity Pay	2,651	2,918	2,941
201	Social Security	15,519	15,521	18,040
204	State Retirement	17,475	10,002	11,721
205	Employee Health Insurance	32,298	29,510	38,040
206	Life Insurance	195	180	219
208	Dental Insurance	1,335	1,257	1,653
307	Communications	1,388	1,395	1,500

General Fund
FY 17-18

320	Dues & Memberships	694	760	750
334	Maintenance Agreements	16,838	19,169	20,000
349	Printing, Stationery and Forms	1,002	1,121	2,000
355	Travel	0	0	500
435	Office Supplies	681	975	1,200
508	Premiums on Corporate Surety Bonds	350	350	350
599	Other Charges	25	6	500
709	Data Processing Equipment	17,308	0	10,000
719	Office Equipment	7,209	0	1,000
	TOTAL REGISTER OF DEEDS	315,926	284,274	343,297
51740	ENGINEERING (Communication System)	Actual 15-16	Estimated 16-17	Proposed 17-18
307	Communication	1,336	1,156	1,460
330	Lease Payments	29,681	32,321	47,947
334	Maintenance Agreement	11,250	41,250	91,200
336	Maintenance & Repair Services	699	0	25,000
418	Equipment Parts	0	0	20,000
425	Gasoline/Diesel	640	0	1,500
452	Utilities	19,690	19,906	22,000
499	Other Supplies & Materials	173	0	2,500
	TOTAL ENGINEERING	63,469	94,633	211,607
51800	COUNTY BUILDINGS	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor	41,300	42,126	42,969
166	Custodial Personnel	205,126	213,806	217,557
167	Maintenance Personnel	1,856	0	0
169	Part-time Personnel	0	6432	8,222
186	Longevity Pay	5,858	6,107	6,144
187	Overtime Pay	5,965	5,808	6,000
201	Social Security	19,979	21,215	21,582
204	State Retirement	23,511	12,276	14,726
205	Employee Health Insurance	65,584	66,496	68,472
206	Life Insurance	367	327	327
208	Dental Insurance	2,985	2,827	2,314
299	Other Fringe Benefits	4,608	6,521	7,225
321	Engineering Services	0	8,500	0
335	Maintenance & Repair Service - Buildings	119,989	121,757	125,000
355	Travel	46	187	200
425	Gasoline/Diesel	5,382	5,864	7,475
435	Office Supplies	93	265	600
451	Uniforms	2,500	2,442	2,500
452	Utilities	60,379	70,362	87,000
718	Motor Vehicles	0	34492	0
	TOTAL COUNTY BUILDINGS	565,528	627,810	618,313
51900	OTHER GENERAL ADMINISTRATION	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor	36,839	37,574	38,326
142	Mechanics	32,700	33,354	34,022
186	Longevity Pay	1,687	1,795	1,831
201	Social Security	5,462	5,535	5,675
204	State Retirement	7,271	3,958	4,080
205	Employee & Dependent Insurance	14,917	14,805	15,216
206	Life Insurance	111	111	111
208	Dental Insurance	628	629	661
299	Other Fringe Benefits	1,994	1,258	0
307	Communications	1,017	960	1,150
425	Gasoline	499	468	847

General Fund
FY 17-18

433	Lubricants	12,322	18,775	19,000
451	Uniforms	1,600	1,582	2,000
452	Utilities	4,293	4,704	5,100
499	Other Supplies & Materials	5,200	4,152	5,200
707	Building Improvements	0	20,500	0
	TOTAL OTHER GENERAL			
	ADMINISTRATION	126,540	150,160	133,219
51910	PRESERVATION OF RECORDS	Actual 15-16	Estimated 16-17	Proposed 17-18
169	Part-time Personnel	17,754	17,947	18,497
196	In Service Training	1,847	545	1,850
201	Social Security	1,358	1,373	1,415
307	Communication	605	660	1,560
320	Dues and Memberships	35	65	100
349	Printing, Stationery, Forms	119	200	200
399	Other Contracted Services	2,156	2,787	2,900
432	Books	1,200	1,200	1,200
435	Office Supplies	3,722	5,500	7,000
437	Periodicals	148	95	200
499	Other Supplies & Materials	300	98	100
	TOTAL PRESERVATION OF RECORDS	29,244	30,470	35,022
	TOTAL GENERAL GOVERNMENT	2,546,937	2,844,728	3,403,136
52100	ACCOUNTING AND BUDGETING	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
119	Accountants	191,483	227,070	232,714
186	Longevity Pay	8,965	7,875	10,001
201	Social Security	21,171	21,951	25,387
204	State Retirement	27,505	16,376	18,252
205	Employee & Dependent Insurance	46,606	51,852	53,256
206	Life Insurance	251	285	291
208	Dental Insurance	1,928	2,005	2,314
299	Other Fringe Benefits	5,042	6,524	7,388
307	Communication	1,793	1,908	2,575
317	Data Processing Services	2,500	3,631	6,000
332	Legal Notices, Recording & Court Costs	1,578	2,000	3,000
334	Maintenance Agreements	14,524	15,712	16,803
349	Printing, Stationery & Forms	8,405	6,333	9,500
355	Travel	1,834	1,800	3,000
435	Office Supplies	4,356	2,507	4,500
508	Premiums on Corporate Surety Bonds	278	0	300
	TOTAL ACC'TING AND BUDGETING	414,532	445,692	477,038
52300	PROPERTY ASSESSOR'S OFFICE	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
103	Assistants	246,450	255,950	261,382
162	Clerical Personnel	39,908	55,200	56,305
169	Part-time Personnel	1,608	4,387	0
186	Longevity Pay	5,178	6,739	7,450
196	In-Service Training	3,398	2,991	6,000
201	Social Security	25,955	28,142	31,127
204	State Retirement	35,272	21,722	22,379
205	Employee & Dependent Insurance	77,890	81,587	83,688
206	Life Insurance	361	367	435

General Fund
FY 17-18

208	Dental Insurance	3,010	3,141	3,637
307	Communication	822	805	1,000
317	Data Processing Services	46,264	48,000	50,000
320	Dues & Memberships	1,850	1,850	1,850
334	Maintenance Agreement	3,600	3,600	4,500
338	Maintenance & Repair Services Vehicle	1,454	902	1,950
348	Postal Charges	3,500	3,500	3,500
355	Travel	3,625	2,967	5,500
399	Other Contracted Services	19,580	20,000	26,000
414	Duplicating Services	1,000	987	1,000
425	Gasoline	1,340	1,156	2,000
435	Office Supplies	2,958	2,551	3,000
499	Other Supplies	265	3,296	3,300
508	Premiums on Corporate Surety Bonds	200	117	200
718	Motor Vehicles	0	7,454	0
	TOTAL PROPERTY ASSESSOR	601,801	635,274	657,959
52400	COUNTY TRUSTEE'S OFFICE	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
106	Deputies	147,609	156,608	159,761
186	Longevity Pay	3,417	3,652	5,491
201	Social Security	16,975	17,798	18,896
204	State Retirement	21,237	12,108	13,585
205	Employee & Dependent Insurance	40,729	42,008	45,648
206	Life Insurance	239	243	255
208	Dental Insurance	1,910	1,884	1,984
307	Communication	1,162	1,563	1,700
320	Dues & Memberships	604	770	947
337	Maintenance & Repair Services Office			
	Equipment	10,125	10,516	11,657
349	Printing, Stationery and Forms	2,782	2,848	2,930
355	Travel	65	868	600
399	Contracted Service	25,889	24,900	26,875
435	Office Supplies	2,247	2,333	2,416
508	Premiums on Corporate Surety Bonds	7,416	7,416	7,416
599	Other Charges	1,462	509	700
709	Data Processing Equipmen	2,401	3,948	4,000
	TOTAL COUNTY TRUSTEE'S OFFICE	362,582	367,835	386,617
52500	COUNTY CLERK'S OFFICE	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
106	Deputies	339,502	346,290	353,216
186	Longevity Pay	9,376	9,874	10,229
201	Social Security	31,877	32,505	34,058
204	State Retirement	42,221	23,871	24,486
205	Employee & Dependent Insurance	88,190	84,343	91,296
206	Life Insurance	471	471	471
208	Dental Insurance	3,768	3,769	3,967
307	Communication	4,960	4,807	5,000
320	Dues & Memberships	709	900	750
337	Maintenance & Repair Service Office	18,795	19,984	19,874
349	Printing, Stationery and Forms	2,517	3,551	4,000
355	Travel	356	728	1,000
435	Office Supplies	7,378	10,292	11,500
508	Premiums on Corporate Surety Bonds	257	257	275

General Fund
FY 17-18

709	Data Processing Equipment	0	0	30,000
	TOTAL COUNTY CLERK'S OFFICE	626,690	619,505	671,878
	TOTAL FINANCE	2,005,605	2,068,306	2,193,492
53100	CIRCUIT COURT	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
106	Deputies	326,102	323,704	333,008
169	Temporaty/Part-time Personnel	21,856	16,568	29,799
186	Longevity Pay	9,246	8,582	9,119
194	Jury & Witness Fees	14,878	14,842	20,000
201	Social Security	32,698	32,170	34,707
204	State Retirement	40,878	21,579	23,314
205	Employee & Dependent Insurance	82,045	79,563	83,688
206	Life Insurance	422	435	435
208	Dental Insurance	3,454	3,402	3,637
307	Communication	3,435	3,200	3,850
320	Dues & Memberships	984	700	1,000
337	Maintenance & Repair Service Office			
	Equipment	27,756	27,929	32,500
349	Printing, Stationery and Forms	9,723	5,558	10,000
355	Travel	0	23	400
435	Office Supplies	6,410	4,896	7,000
508	Premiums on Corporate Surety Bonds	1,245	1,145	1,500
709	Data Processing Equipment	0	0	6,500
	TOTAL CIRCUIT COURT	657,445	622,159	682,212
53300	GENERAL SESSIONS COURT	Actual 15-16	Estimated 16-17	Proposed 17-18
102	Judge	161,331	161,492	163,592
161	Secretary	38,200	38,964	39,744
169	Part time	5,192	7,241	9,770
186	Longevity Pay	2,090	1,363	1,392
189	Other Salaries & Wages	30,100	5,905	0
201	Social Security	15,409	13,667	16,409
204	State Retirement	23,010	11,425	11,260
205	Employee & Dependent Insurance	22,256	16,637	15,216
206	Life Insurance	121	117	111
208	Dental Insurance	942	733	661
307	Communication	905	702	1,150
309	Contracts With Govenment Agencies	49,521	38,046	0
320	Dues & Memberships	345	592	700
349	Printing, Stationery and Forms	0	78	200
355	Travel	387	827	1,000
435	Office Supplies	958	452	1,000
437	Periodicals	0	0	500
709	Data Processing Equipment	1,285	1,754	2,000
	TOTAL GENERAL SESSIONS COURT	352,052	299,995	264,705
53400	CHANCERY COURT	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	76,313	77,863	81,756
106	Deputies	78,700	80,274	81,881
169	Temporary Part-Time Personnel	2,180	3,379	12,485
186	Longevity Pay	3,148	3,211	3,276
194	Jury & Witness Fee	0	0	2,000

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201	Social Security	12,265	12,602	13,473
204	State Retirement	15,706	8,883	9,180
205	Employee & Dependent Insurance	22,752	22,132	22,824
206	Life Insurance	116	108	147
208	Dental Insurance	992	943	992
307	Communication	1,681	1,733	2,500
320	Dues & Memberships	584	700	850
337	Maintenance & Repair Services-Office			
	Equipment	16,201	17,453	24,000
349	Printing, Stationery and Forms	4,923	4,633	6,500
435	Office Supplies	2,636	287	4,000
508	Premiums on Corporate Surety Bonds	488	350	600
719	Office Equipment	0	1,468	1,500
790	Other Equipment	0		
	TOTAL CHANCERY COURT	238,685	236,019	267,964
53500	JUVENILE COURT	Actual 15-16	Estimated 16-17	Proposed 17-18
112	Youth Service Officers	61,800	63,396	63,977
186	Longevity Pay	951	978	1,155
196	In-Service Training	139	0	1,000
201	Social Security	4,800	4,925	4,983
204	State Retirement	6,231	3,541	3,582
205	Employee & Dependent Insurance	14,797	14,755	15,216
206	Life Insurance	72	72	72
208	Dental Insurance	628	628	661
307	Communication	577	683	1,000
309	Contracts with Government Agencies	4,500	7,500	9,000
355	Travel	826	670	1,500
435	Office Supplies	1,000	941	1,000
	TOTAL JUVENILE COURT	96,321	98,089	103,146
53700	JUDICIAL COMMISSIONERS	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	68,101	80,372	81,979
105	Supervisor	26,200	32,427	33,076
169	Part-time Personnel	30,786	29,440	43,840
186	Longevity Pay	984	1,453	1,481
196	In-Service Training	600	525	800
201	Social Security	9,232	10,576	12,269
204	State Retirement	5,051	3,246	6,409
205	Employee & Dependent Insurance	22,136	25,551	30,432
206	Life Insurance	126	126	144
208	Dental Insurance	999	942	1,320
299	Other Finge Benefits	0	0	3,823
349	Printing, Stationery and Forms	235	684	800
435	Office Supplies	652	976	1,800
508	Premiums on Corporate Surety Bonds	600	800	1,000
515	Liability Claim	40,000	0	0
599	Other Charges	352	398	500
	TOTAL JUDICIAL COMMISSIONERS	206,054	187,516	219,674
53800	PROBATE COURT	Actual 15-16	Estimated 16-17	Proposed 17-18
161	Secretary(s)	174,128	156,027	159,147
186	Longevity Pay	5,890	3,771	4,109
201	Social Security	13,682	12,151	12,489

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204	State Retirement	17,385	7,833	8,979
205	Employee & Dependent Insurance	37,920	37,599	38,040
206	Life Insurance	180	165	180
208	Dental Insurance	1,544	1,597	1,653
320	Dues & Memberships	100	0	300
337	Maintenance & Repair Services-Office Equipment	0	0	400
349	Printing, Stationery and Forms	170	0	500
355	Travel	0	0	600
435	Office Supplies	0	0	500
	TOTAL PROBATE COURT	250,999	219,143	226,897
	TOTAL ADMINISTRATION OF JUSTICE	1,801,556	1,662,921	1,764,598
53920	COURTROOM SECURITY	Actual 15-16	Estimated 16-17	Proposed 17-18
106	Deputy	93,846	93,596	95,469
169	Part-time Personnel	23,854	41,037	41,664
186	Longevity Pay	1,338	1,303	1,329
196	In Service Training	0	1,200	1,200
201	Social Security	8,988	9,765	10,592
204	State Retirement	9,452	5,220	5,324
205	Employee & Dependent Insurance	22,136	22,182	22,824
206	Life Insurance	108	108	108
208	Dental Insurance	942	942	992
355	Travel	1,611	0	2,250
451	Uniforms	1,822	2,467	2,500
499	Other Supplies & Materials	2,200	2,200	2,200
	TOTAL COURTROOM SECURITY	166,297	180,020	186,452
54110	SHERIFF'S DEPARTMENT	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	83,945	85,649	89,931
106	Deputies	1,684,184	1,691,434	1,759,511
140	Salary Supplements	27,000	28,800	28,800
161	Secretaries	75,600	78,405	79,973
186	Longevity Pay	38,419	40,414	42,209
187	Overtime Pay	47,235	45,781	33,592
196	In-Service Training	6,002	9,962	10,000
201	Social Security	146,558	147,651	155,602
204	State Retirement	189,950	109,940	111,871
205	Employee & Dependent Insurance	326,558	319,819	365,184
206	Life Insurance	1,758	1,768	1,767
208	Dental Insurance	14,741	14,526	15,869
307	Communication	32,453	30,822	36,000
320	Dues & Memberships	2,800	3,050	3,050
322	Evaluation & Testing	3,019	4,495	7,800
336	Maintenance & Repair Services-Equipment	254	5,000	5,500
338	Maintenance & Repair Services-Vehicles	74,991	72,820	86,625
349	Printing, Stationery and Forms	1,787	3,423	5,000
355	Travel	5,695	6,481	12,000
368	Drug Treatment	1,600	2,000	2,200
399	Other Contracted Services	34,255	34,911	45,500
425	Gasoline/Diesel	119,978	121,945	139,840
435	Office Supplies	7,612	8,000	8,000
451	Uniforms	10,000	14,996	15,000
499	Other Supplies & Materials	35,920	34,985	35,000

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508	Premiums on Corporate Surety Bonds	406	406	500
513	Workman's Compensation Insurance	208,967	226,373	234,600
599	Other Charges	1,800	1,547	2,000
708	Communication Equipment	14,995	34,912	0
709	Law Enforcement Equipment	0	7,500	9,500
790	Other Equipment	7,000	12,537	14,000
799	Other Capital Outlay	0	3,597	0
	TOTAL SHERIFF'S DEPARTMENT	3,205,482	3,203,949	3,356,424
54120	Special Patrols	Actual 15-16	Estimated 16-17	Proposed 17-18
106	Deputy(IES)	155,100	158,202	161,366
186	Longevity	4,700	4,996	5,096
196	In Service Training	1,000	2,000	2,000
201	Social Security	12,070	12,291	12,734
204	State Retirement	15,636	8,976	9,155
205	Employee And Dependant Insurance	29,834	29,510	30,432
206	Life Insurance	144	132	144
208	Dental Insurance	1,256	1,256	1,322
355	Travel	1,500	1,605	2,000
451	Uniforms	1,500	1,500	1,500
716	Law Enforcement Equipment	2,978	2,503	3,000
718	Motor Vehicles	0	0	0
	TOTAL SPECIAL PATROLS	225,718	222,971	228,750
54150	DRUG ENFORCEMENT	Actual 15-16	Estimated 16-17	Proposed 17-18
187	Overtime Pay	16,727	24,875	36,000
196	In-Service Training	0	180	357
201	Social Security	1,131	1701	2,754
204	State Retirement	1,611	1,462	1,980
790	Other Equipment	0	0	0
	TOTAL DRUG ENFORCEMENT	19,469	28,218	41,091
54210	JAIL	Actual 15-16	Estimated 16-17	Proposed 17-18
131	Medical Personnel	62,470	52,783	67,655
146	Bus Drivers	58,566	66,911	61,200
160	Guards	1,467,917	1,486,012	1,512,096
162	Clerical Personnel	108,900	118,113	116,421
165	Cafteria Personnel	105,746	106,680	109,758
169	Temporary/Part-time Personnel	113,646	136,283	138,489
186	Longevity Pay	31,374	32,350	34,238
187	Overtime Pay	9,484	31367	12,971
196	In-Service Training	5,650	3,126	6,000
201	Social Security	146,789	152,345	156,049
204	State Retirement	164,767	87,315	104,575
205	Employee & Dependent Insurance	404,237	407,034	441,264
206	Life Insurance	2,027	2,069	2,088
208	Dental Insurance	17,387	17,203	19,175
322	Evaluation & Testing	5,727	6,835	6,900
336	Maintenance & Repair Services-Equipment	24,232	25,000	25,000
340	Medical & Dental Services	312,016	311,515	350,000
355	Travel	6,610	1,722	10,000
410	Custodial Supplies	0	290	1,000
422	Food Supplies	253,604	274,975	280,000
435	Office Supplies	6,935	7,663	8,000
451	Uniforms	14,000	16,656	18,000

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452	Utilities	333,811	366,300	330,000
499	Other Supplies & Materials	121,682	127,325	143,000
599	Other Charges	25,000	28,386	29,000
709	Data Processing Equipment	0	84,705	0
718	Motor Vehicles	0	7,918	0
	TOTAL JAIL	3,802,577	3,958,881	3,982,879
54240	JUVENILE SERVICES	Actual 15-16	Estimated 16-17	Proposed 17-18
160	Guards	38,054	41,004	41,824
169	Temporary/Part-time Personnel	38,263	43,784	52,817
186	Longevity Pay	1,113	1,136	1,255
201	Social Security	5,880	6,530	7,336
204	State Retirement	3,932	2,318	2,369
205	Employee & Dependent Insurance	7,459	7,377	7,608
206	Life Insurance	36	36	36
208	Dental Insurance	314	314	331
307	Communication	255	285	700
309	Contracts with other agencies	4,950	2,250	17,250
435	Office Supplies	196	298	350
451	Uniforms	0	1,433	1,500
452	Utilities	1,595	1,490	2,000
	TOTAL JUVENILE SERVICES	102,047	108,255	135,376
54310	FIRE PREVENTION AND CONTROL	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor/Director	0	22,597	54,479
140	Salary Supplements	3,600	4,200	4,800
169	Temporary/Part-time Personnel	14,054	16,999	22,753
186	Longevity Pay	9,581	10,886	10,087
187	Overtime Pay	48,036	53,872	50,000
189	Other Salaries & Wages	304,525	333,399	313,664
196	In-Service Training	11,657	13,075	13,750
201	Social Security	28,449	33,153	34,867
204	State Retirement	35,033	22,480	23,817
205	Employee & Dependent Insurance	64,128	67,304	76,080
206	Life Insurance	321	324	399
208	Dental Insurance	2,800	2,957	3,306
307	Communication	3,607	3,319	4,000
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	990	2,250	4,500
335	Maintenance & Repair Services-Buildings	16,136	16,749	20,000
336	Maintenance & Repair Services - Equipment	10,499	19,294	26,000
338	Maintenance & Repair Services-Vehicles	45,051	47,408	55,000
355	Travel	3,213	3,987	4,000
425	Gasoline/Diesel	13,764	19,096	19,798
435	Office Supplies	1,377	3,448	5,000
451	Uniforms	1,835	1,997	3,500
452	Utilities	40,723	37,896	60,000
499	Other Supplies & Materials	1,505	1,997	2,000
513	Workers Comp	78,732	96,394	103,624
599	Other Charges	22,444	20,119	35,000
708	Communication Equipment (Pagers)	21,989	24,993	0
790	Rescue Equipment	664	1,480	2,000
	TOTAL FIRE PREVENTION AND CONTROL	786,713	883,673	954,424

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54410	CIVIL DEFENSE	Actual 15-16	Estimated 16-17	Proposed 17-18
103	Assistant	34,700	23,649	27,632
105	Supervisor/Director	51,000	52,020	63,811
186	Longevity Pay	2,734	2,789	388
201	Social Security	6,938	6,222	7,178
204	State Retirement	9,091	4,205	5,161
205	Employee & Dependent Insurance	14,917	12,253	15,216
206	Life Insurance	111	97	111
208	Dental Insurance	523	419	661
299	Other Fringe Benefits	3,112	3,296	2,001
307	Communication	2,314	2,332	2,700
338	Maintenance & Repair Vehicle	161	0	2,000
355	Travel	1,000	687	1,000
425	Gasoline/Diesel	257	242	900
435	Office Supplies	0	469	1,000
599	Other Charges	317	0	700
719	Office Equipment	0	0	500
799	Other Capital Outlay	4,508	0	12,164
	TOTAL CIVIL DEFENSE	131,683	108,680	143,123
54420	RESCUE SQUAD	Actual 15-16	Estimated 16-17	Proposed 17-18
312	Contracts With Private Agencies	11,000	11,000	11,000
	TOTAL RESCUE SQUAD	11,000	11,000	11,000
54430	DISASTER RELIEF	Actual 15-16	Estimated 16-17	Proposed 17-18
399	Other Contracted services	5,926,332	0	0
	TOTAL DISASTER RELIEF	5,926,332	0	0
54490	OTHER EMERGENCY MANAGEMENT	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor/Director	40,781	44,094	45,050
148	Dispatchers	610,851	636,889	694,016
169	Part-time Personnel	37,116	68,704	38,616
186	Longevity Pay	10,357	9,552	10,675
187	Overtime Pay	10,067	7,621	10,000
201	Social Security	52,871	57,668	61,343
204	State Retirement	59,363	28,327	41,979
205	Employee & Dependent Insurance	162,784	157,725	182,592
206	Life Insurance	806	798	903
208	Dental Insurance	7,072	6,835	7,934
299	Other Fringe Benefits	2,122	4,303	3,513
322	Evaluation & Testing	0	1,000	0
336	Maintenance & Repair ServiceS-Equipment	0	0	0
435	Office Supplies	1,779	3,925	5,000
719	Office Equipment	0	0	3,000
	TOTAL OTHER EMER MANAGEMENT	995,969	1,027,441	1,104,621
54610	COUNTY CORONER/MED EXAMINER	Actual 15-16	Estimated 16-17	Proposed 17-18
199	Other Per Diem & Fees	65,552	70,000	70,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	65,552	70,000	70,000
54900	OTHER PUBLIC SAFETY	Actual 15-16	Estimated 16-17	Proposed 17-18
106	Deputies/Reserve	5,410	3,368	15,710

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196	In-Service Training	2,800	2,720	3,000
201	Social Security	414	258	1,202
204	State Retirement	0	3	100
322	Evaluations & Testing	61	125	2,000
451	Uniforms	2,007	482	2,100
499	Other Supplies and Materials	6,300	6,140	6,300
599	Other Charges	4,200	4,200	4,200
	TOTAL OTHER PUBLIC SAFETY	21,192	17,296	34,612
	TOTAL PUBLIC SAFETY	15,460,031	9,820,384	10,248,752
55110	LOCAL HEALTH CENTER	Actual 15-16	Estimated 16-17	Proposed 17-18
166	Custodial Personnel	20,200	20,604	21,017
169	Temporary/Part Time Personnel	790	6,282	12,053
186	Longevity Pay	6,163	7,605	8,745
189	Other Salaries (DGA)	622,008	540,518	816,908
201	Social Security	46,030	42,690	65,692
204	State Retirement	45,275	26,509	46,567
205	Employee & Dependent Insurance	127,877	112,131	114,120
206	Life Insurance	633	540	540
208	Dental Insurance	5,403	4,959	4,959
307	Communication	14,764	20,307	24,500
335	Building Maintenance	7,213	9,851	13,500
355	Travel	11,031	9,428	28,700
399	Other Contracted Services	6,168	6,929	7,000
413	Drugs & Medical Supplies	5,225	2,464	6,000
429	Instruction Supplies & Materials	33,033	35,680	21,700
435	Office Supplies	9,075	7,432	7,500
452	Utilities	32,183	37,282	40,000
499	Other Supplies & Materials	4,871	3,219	5,000
506	Liability Insurance	0	0	8,000
599	Other Charges	1,171	855	2,070
790	Other Equipment	0	10,000	0
	TOTAL LOCAL HEALTH CENTER	999,113	905,285	1,254,571
55120	RABIES & ANIMAL CONTROL	Actual 15-16	Estimated 16-17	Proposed 17-18
106	Deputy	24,299	26,798	27,334
169	Part Time Personnel	13,873	17,283	18,946
186	Longevity Pay	850	938	957
201	Social Security	2,978	3,452	3,693
204	State Retirement	2,684	1,459	1,613
205	Employee & Dependent Insurance	7,459	7,402	7,608
206	Life Insurance	36	36	36
208	Dental Insurance	314	315	331
299	Other Fringe Benefits	881	973	1,031
307	Communication	637	0	800
355	Travel	0	0	500
425	Gasoline	3,158	3,211	4,002
435	Office Supplies	73	70	200
451	Uniforms	841	883	900
499	Other Supplies & Materials	1,109	1,304	3,500
	TOTAL RABIES & ANIMAL CONTROL	59,192	64,124	71,450

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55130	AMBULANCE SERVICE	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor/Director	74,800	84,961	59,926
131	Medical Personnel	1,090,159	1,180,894	1,346,807
161	Secretary	57,800	63,536	64,807
169	Part-Time Personnel	98,425	164,455	139,271
186	Longevity Pay	40,596	45,133	54,668
187	Overtime Pay	746,474	891,300	775,284
196	In-Service Training	2,113	4,629	6,000
201	Social Security	158,360	182,009	186,910
204	State Retirement	192,520	112,941	126,720
205	Employee & Dependent Insurance	329,740	326,129	342,360
206	Life Insurance	1,635	1,575	1,659
208	Dental Insurance	13,858	13,484	14,877
299	Other Fringe Benefits	1,849	6,309	2,506
307	Communication	5,711	5,766	11,000
308	Consultants	3,000	3,000	3,000
309	Contracted Services	250	0	2,500
318	Debt Collection Services	0	0	2,000
335	Maintenance & Repair Services-Buildings	6,487	6,430	6,500
337	Maintenance & Repair Services - Office Equipment	719	350	1,000
338	Maintenance & Repair Services-Vehicles	28,802	41,486	45,000
355	Travel	855	594	1,200
399	Contracted Services	170,278	186,432	179,748
413	Drugs & Medical Supplies	116,692	107,496	112,000
425	Gasoline/Diesel	73,428	80,707	94,869
435	Office Supplies	8,885	9,500	9,500
451	Uniforms	11,920	11,706	12,000
452	Utilities	14,726	14,371	16,500
499	Other Supplies & Materials	17,983	17,945	18,000
513	Workers Comp	271,619	371,120	399,511
599	Other Charges	11,210	13,562	15,000
708	Communication Equipment	14,523	14,364	0
	TOTAL AMBULANCE SERVICE	3,565,417	3,962,184	4,051,123
55170	ALCOHOL AND DRUG PROGAMS	Actual 15-16	Estimated 16-17	Proposed 17-18
103	Assistant	37,700	38,454	39,224
105	Supervisor/Director	37,965	39,229	40,014
186	Longevity Pay	2,648	2,915	3,170
201	Social Security	5,937	6,238	6,447
204	State Retirement	7,812	4,366	4,635
205	Employee & Dependent Insurance	14,797	14,755	15,216
206	Life Insurance	111	111	111
208	Dental Insurance	628	629	661
299	Other Fringe Benefits	357	1,998	1,864
	TOTAL ALCOHOL AND DRUG PRGM	107,955	108,695	111,342
55390	APPROPRIATION TO STATE	Actual 15-16	Estimated 16-17	Proposed 17-18
316	Contribution	55,930	55,930	55,930
	TOTAL APPROPRIATION TO STATE	55,930	55,930	55,930
55900	OTHER PUBLIC HEALTH			
	ANIMAL SHELTER	Actual 15-16	Estimated 16-17	Proposed 17-18

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164	Attendant	35,510	36,250	37,558
149	Laborers	18,762	21,618	22,591
169	Part-time Personnel	22,342	30,163	36,141
186	Longevity Pay	816	958	978
201	Social Security	5,898	6,692	7,543
204	State Retirement	4,356	2,431	3,435
205	Employee & Dependent Insurance	14,339	14,444	15,216
206	Life Insurance	99	111	111
208	Dental Insurance	602	628	661
299	Other Fringe Benefits	1,297	196	1,328
307	Communication	1,548	1,717	3,400
338	Vehicle Maintenance	0	0	1,500
399	Other Contracted Services	385	386	2,000
425	Gasoline	103	76	142
452	Utilities	8,915	8,274	20,000
499	Other Supplies & Materials	18,294	27,053	17,000
599	Other Charges	350	460	820
707	Building Improvements	0	589	2,000
	TOTAL ANIMAL SHELTER	133,616	152,046	172,424
	TOTAL PUBLIC HEALTH & WELFARE	4,921,223	5,248,264	5,716,840
56300	SENIOR CITIZENS ASSISTANCE	Actual 15-16	Estimated 16-17	Proposed 17-18
312	Contracts with Private Agencies	25,775	25,775	25,775
	TOTAL SENIOR CITIZENS ASSIST	25,775	25,775	25,775
56500	LIBRARIES	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor/Director	49,600	52,223	53,268
106	Deputy	66,800	68,923	70,305
149	Laborers	19,000	19,383	19,771
161	Secretary	31,900	32,538	33,189
162	Clerical Personnel	28,900	29,478	30,068
169	Temporary/Part-time Personnel	151,468	156,948	160,833
186	Longevity Pay	5,249	5,550	5,661
196	In Service Training	6,353	2,653	4,000
201	Social Security	26,772	27,677	28,739
204	State Retirement	20,249	11,372	11,816
205	Employee & Dependent Insurance	44,152	44,264	45,648
206	Life Insurance	255	255	255
208	Dental Insurance	1,884	1,884	1,984
299	Other Fringe Benefits	2,467	2,183	2,580
307	Communication	10,450	9,912	10,709
320	Dues & Memberships	1,823	1,565	2,100
334	Maintenance Agreements	31,669	33,080	35,420
335	Maintenance & Repair Services Buildings	15,028	22,559	22,800
337	Maintenance & Repair Services Office			
	Equipment	3,248	3,291	3,500
348	Postal Charges	2,989	1,983	3,000
410	Custodial Supplies	8,130	8,460	9,000
432	Library Books	62,092	62,256	90,000
435	Office Supplies	32,604	36,140	36,366
437	Periodicals	4,999	4,966	7,000
452	Utilities	71,550	78,867	79,500
599	Other Charges	945	1795	0
709	Data Processing Equipment	3,754	14896	0

General Fund
FY 17-18

	TOTAL LIBRARIES	704,330	735,101	767,512
56700	PARKS AND FAIR BOARDS	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Supervisor/Director	30,900	35,669	36,383
166	Custodial Personnel	24,300	24,488	24,977
169	Part-time Personnel	26,059	34,525	39,053
186	Longevity Pay	1,104	1,203	1,352
201	Social Security	6,431	7,479	7,962
204	State Retirement	5,784	3,304	3,576
205	Employee & Dependent Insurance	10,282	8,784	15,216
206	Life Insurance	108	103	111
208	Dental Insurance	628	471	661
299	Other Fringe Benefits	1,939	2,124	2,314
302	Advertising	3,500	3,632	4,500
307	Communication	1,721	2,263	2,100
335	Maintenance and Repair Services-Building	0	0	7,500
425	Gasoline/Diesel	1,715	1,588	2,266
426	General Construction Materials	0	7,050	0
451	Uniforms	800	249	1,000
452	Utilities	41,231	47,981	42,500
499	Other Supplies & Materials	29,287	28,127	35,000
712	Heating and Air Conditioning Equipment	0	5,700	0
	TOTAL PARKS AND FAIR BOARDS	185,789	214,740	226,472
56900	OTHER SOCIAL, CULTURAL & REC	Actual 15-16	Estimated 16-17	Proposed 17-18
312	Contracts With Private Agencies	17,100	17,100	17,100
	TOTAL OTHER SOCIAL, CULT & REC	17,100	17,100	17,100
	TOTAL SOCIAL, CULTURAL & REC	932,994	992,716	1,036,859
57100	AGRICULTURE EXTENSION SERVICE	Actual 15-16	Estimated 16-17	Proposed 17-18
140	Salary Supplements	91,543	94,455	94,753
307	Communication	2,147	2,240	2,300
355	Travel	2,100	2,100	2,100
435	Office Supplies	2,567	2,510	2,577
	TOTAL AG EXTENSION SERVICE	98,357	101,305	101,730
57500	SOIL CONSERVATION	Actual 15-16	Estimated 16-17	Proposed 17-18
103	Assistant	20,244	32,427	33,076
161	Secretary	35,200	35,904	36,623
186	Longevity Pay	1,297	1,726	1,944
201	Social Security	4,535	5,345	5,481
204	State Retirement	5,898	3,854	3,940
205	Employee & Dependent Insurance	14,803	14,370	15,216
206	Life Insurance	60	72	72
208	Dental Insurance	628	628	661
320	Dues & Memberships	1,260	1,034	1,260
332	Legal Notices, Recording & Court Costs	800	800	800
355	Travel	2,000	2,000	3,000
435	Office Supplies	449	441	450
	TOTAL SOIL CONSERVATION	87,174	98,601	102,523

General Fund
FY 17-18

	TOTAL AG & NATURAL RESOURCES	185,531	199,906	204,253
58110	TOURISM	Actual 15-16	Estimated 16-17	Proposed 17-18
312	Contract(Tourism)	85,000	85,000	85,000
	TOTAL TOURISM	85,000	85,000	85,000
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	Actual 15-16	Estimated 16-17	Proposed 17-18
312	Contract with Chamber	52,500	52,500	52,500
316	Contract(Chamber)	40,000	0	10,000
791	Other Construction	359,190	18,223	0
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	451,690	70,723	62,500
58300	VETERAN'S SERVICES	Actual 15-16	Estimated 16-17	Proposed 17-18
101	County Official	29,200	31,213	31,838
161	Secretary	22,100	23,442	23,911
169	Part-time	4,426	336	10,854
186	Longevity	513	547	876
201	Social Security	4,286	4,273	5,162
204	State Retirement	5,145	3,237	3,114
205	Employee & Dependent Insurance	6,736	7,378	15,216
206	Life Insurance	102	111	111
208	Dental Insurance	314	367	661
307	Communication	1,462	1,542	1,750
334	Maintenance Agreements	1,197	799	1,300
355	Travel	911	2,105	1,500
435	Office Supplies	1,184	977	1,200
	TOTAL VETERAN'S SERVICES	77,576	76,327	97,494
58400	OTHER CHARGES	Actual 15-16	Estimated 16-17	Proposed 17-18
506	Liability Insurance	231,860	249,590	310,000
510	Trustee's Commission	271,936	273,700	278,000
599	Other Charges	15,481	5,291	50,000
	TOTAL OTHER CHARGES	519,277	528,581	638,000
58500	CONTRIBUTIONS TO OTHER AGENCIES	Actual 15-16	Estimated 16-17	Proposed 17-18
316	Contribution	22,000	531,846	2,000
	TOTAL CONTRIBUTIONS	22,000	531,846	2,000
58600	EMPLOYEE BENEFITS	Actual 15-16	Estimated 16-17	Proposed 17-18
207	Medical Insurance (Retirees)	0	0	22,824
210	Unemployment Compensation	32,784	32,922	40,000
340	Medical & Dental Services	0	0	1,000
513	Workman's Compensation Insurance	0	25,000	25,000
	TOTAL EMPLOYEE BENEFITS	32,784	57,922	88,824
58900	MISCELLANEOUS	Actual 15-16	Estimated 16-17	Proposed 17-18
348	Postal Charges	56,418	52,219	60,489

General Fund
FY 17-18

599	Other Charges	26	95	500
	TOTAL MISCELLANEOUS	56,444	52,314	60,989
	TOTAL OTHER OPERATIONS	1,244,771	1,402,713	1,034,807
	TOTAL ESTIMATED EXPENDITURES	29,098,648	24,239,938	25,602,734
99000	OTHER SOURCES (USES)			
99100	TRANSFERS OUT			
590	Transfers to Other Funds	0	0	0
	TOTAL OTHER USES	0	0	0
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	29,098,648	24,239,938	25,602,734
	Over/Under (-)	230,082	1,771,383	-1,931,769
	Beginning Fund Balance 07/01	3,946,678	4,176,760	5,948,143
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	4,176,760	5,948,143	4,016,374

	Department	Description	Amount	Committee	Date
	General Fund			Action	
		Animal Shelter Building	\$180,000.00	Approved 16/17	
		Site Development (December 2016)	\$250,000.00	Approved Dec 16	
	Fire	45 Harris Radios w/lapel mics (\$1,446 each)	\$65,070.00	Approved	6/22/2017
	EMS	23 Harris Radios w/lapel mics (\$1,446 each)	\$33,258.00	Approved	6/22/2017
	Sheriff	35 Harris Radios w/lapel mics (\$1,446 each)	\$50,610.00	Approved	6/22/2017
	Extra's	5 extra Harris Radios w/lapel mics (\$1,446 each)	\$7,230.00	Approved	6/22/2017
		(Total Cost for Radios \$156,168.00)			
7	Vehicle Maintenance	12K Auto Lift	\$6,000.00	Approved	6/22/2017
8	Finance	Server	\$15,000.00	Approved	6/22/2017
8	Finance	Software	\$2,000.00	Approved	6/22/2017
16	Sheriff	5 Patrol Cars	\$210,000.00	Approved	6/22/2017
16	Jail	Freezer	\$12,119.00	Approved	6/22/2017
16	Jail	Steamer	\$24,600.00	Approved	6/22/2017
16	Jail	Dishwasher	\$26,300.00	Approved	6/22/2017
17	Fire	Thermal Imager	\$4,500.00	Approved	6/22/2017
23	EMS	2 Ambulance (\$140,000 each)	\$280,000.00	Approved	6/22/2017
26	Archives	4 Computers	\$3,200.00	Approved	6/22/2017
		TOTAL AMOUNT APPROVED	\$1,169,887.00		6/22/2017

Courthouse Maintenance
Fund
FY 17-18

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2018				
Account	Description	Actual 15-16	Estimated 16-17	Proposed 17-18
	Estimated Revenue			
	Local Taxes			
40260	Litigations Tax - Special Purpose	52,523	48,705	49,000
	Total Local Taxes	52,523	48,705	49,000
44100	Recurring Items			
44145	Sale of Property	0	0	0
	Total Other Revenue	0	0	0
	Total Estimated Revenues	52,523	48,705	49,000
	Estimated Expenditures			
51000	General Government			
51800	County Buildings	Actual 15-16	Estimated 16-17	Proposed 17-18
335	Maintenance and Repair Service Bldgs	14,750	0	60,000
712	Heating & Air Conditioning	0	0	0
	Total	14,750	0	60,000
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	533	533	1000
	Total	533	533	1,000
82100	Principal			
82110	General Government			
602	Principal on Notes	0	0	0
	Total	0	0	0
	Total Estimated Expenditures	15,283	533	61,000
	Over/Under(-)	37,240	48,172	-12,000
	Beginning Fund Balance 07/01	106,813	144,053	192,225
	Ending Fund Balance 06/30	144,053	192,225	180,225

	Courthouse Maintenance				
6	County Maintenance	New Gutter & Trim (Courthouse)	\$28,000.00	CMF	6/22/2017
6	County Maintenance	Rubber Roof(Milo Bldg)	\$32,000.00	CMF	6/22/2017
			\$60,000.00		

Sanitation Fund
FY 17-18

Solid Waste/Sanitation Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2018				
Account	Description			
No.		Actual 15-16	Estimated 16-17	Proposed 17-18
	Estimated Revenues			
40000	Local Taxes			
40110	Current Property Taxes	1,579,534	1,749,006	1,734,193
40120	Trustee's Collection Prior Year	33,936	36,287	36,287
40125	Trustee's Collection Bankruptcy	0	0	0
40130	Cir Clek/CI & Master Collection Prior Year	20,880	19,212	17,000
40140	Intrest & Penalty	16,971	17,177	16,000
40150	Pick- Up Taxe	0	0	0
	Total Local Taxes	1,651,321	1,821,682	1,803,480
43000	Charges for Current Services			
43100	General Service Charges			
43110	Tipping Fees	6,282	8,590	6,000
43116	Surcharge-Waste Tire Dipsosal	51,436	54,621	57,000
	Total Charges for Current Services	57,718	63,211	63,000
44000	Other Local Revenues			
44100	Recurring Items			
44145	Sale of Recycled Materials	324,533	353,091	350,000
44170	Miscellaneous Refunds	61	0	0
	Total Other Local Revenues	324,594	353,091	350,000
44500	Nonrecurring Items			
44530	Sale of Equipment	0	0	35,000
44560	Damages Recovered From Individuals	0	100	0
44990	Other Local Revenues	0	10,000	0
	Total NonRecurring Items	0	10,100	35,000
46000	State of Tennessee			
46100	General Government Grants			
46170	Solid Waste Grants	24,626	0	0
46430	Litter Program	56,970	49,156	62,300
	Total State of Tennessee	81,596	49,156	62,300
48000	Other Governments & Citizens Groups			
48100	Other Governments			
48140	Contracted Services	2,865	2,865	2,865
	Total Other Governments	2,865	2,865	2,865
49000	Other Sources			
49800	Transfers In			
	Total Other Sources	0	0	0
	Total Est. Revenues & Other Sources	2,118,094	2,300,105	2,316,645
	Estimated Expenditures			

Sanitation Fund
FY 17-18

55000	Public Health & Welfare			
55731	Waste Pickup	Actual 15-16	Estimated 16-17	Proposed 17-18
149	Laborers	130,300	134,452	137,847
186	Longevity Pay	1,953	2,575	2,628
187	Overtime	203	38	1,000
201	Social Security	10,381	10,909	11,217
204	State Retirement	13,568	8,142	8,065
205	Employee & Dependent Insurance	32,632	34,441	38,040
206	Life Insurance	110	143	180
208	Dental Insurance	1,387	1,466	1,653
299	Other Fringe Benefits	2,607	3,047	5,154
412	Diesel Fuel	25,136	27,306	34,197
451	Uniforms	1,454	1,499	1,500
499	Other Supplies & Materials	31,690	31,160	35,000
718	Motor Vehicles	15,000	0	185,000
790	Other Equipment	0	0	
	Total Waste Pickup	266,421	255,178	461,481
55732	Convenience Centers	Actual 15-16	Estimated 16-17	Proposed 17-18
169	Part-time Personnel	426,257	417,341	443,478
187	Overtime Pay	0	0	1,000
201	Social Security	32,685	31,927	34,003
204	State Retirement	0	0	0
312	Contracts with Private Agencies	622,609	630,244	650,000
330	Lease Payments	9,800	9,800	9,800
451	Uniforms	2,334	2,486	6,000
452	Utilities	29,186	31,053	33,000
499	Other Supplies & Materials	15,905	20,327	22,500
707	Building Improvements	0	0	20,000
724	Site Development	0	14,000	
	Total Convenience Centers	1,138,776	1,157,178	1,219,781
55751	Recycling Center	Actual 15-16	Estimated 16-17	Proposed 17-18
105	Director Solid Waste	44,663	47,476	48,426
149	Laborers	146,360	141,682	144,567
169	Part-time Personnel	70,746	98,609	115,000
186	Longevity Pay	3,628	4,695	4,790
187	Overtime	0	0	1,200
189	Other Salaries & Wages	0	26,460	33,076
201	Social Security	20,119	24,344	24,392
204	State Retirement	17,520	10,989	13,031
205	Employee & Dependent Insurance	45,866	46,193	60,864
206	Life Insurance	231	246	327
208	Dental Insurance	1,884	1,989	2,645
299	Other Fringe Benefits	4,059	5,088	4,864
312	Contracts with Private Agencies	50,000	68,277	50,000
355	Travel	446	641	1,600
412	Diesel Fuel	7,237	9,193	9,855
435	Office Supplies	1,711	1,959	2,000
451	Uniforms	1,344	1,595	1,800
452	Utilities	16,044	21,268	30,000
499	Other Supplies & Materials	43,864	23,037	45,000
706	Building Construction	0	0	0
732	Building Purchase	0	0	0

Sanitation Fund
FY 17-18

733	Solid Waste Equipment	0	53,951	0
790	Other Equipment	0	0	25,000
	Total Recycling Center	475,722	587,692	618,436
55770	Post Closure Care Cost	Actual 15-16	Estimated 16-17	Proposed 17-18
169	Part-time Personnel	2,075	612	15,606
201	Social Security	159	47	1,194
366	Contracts for Post Closure Cost	15,123	17,416	18,000
452	Utilities	1,458	1,449	2,000
499	Other Supplies & Materials	8,632	3,729	25,000
599	Other Charges	16,491	6,825	25,000
	Total Landfill Operation & Maintenance	43,938	30,078	86,800
58000	Other General Government	Actual 15-16	Estimated 16-17	Proposed 17-18
58400	Other Charges			
510	Trustee's Commission	33,121	36,497	37,000
	Total Other Charges	33,121	36,497	37,000
58600	Employee Benefits			
210	Unemployment Compensation	5,358	5,062	7,000
513	Worker's Compensation	54,491	55,241	57,200
	Total Employee Benefits	59,849	60,303	64,200
60000	Highways			
64000	Litter and Trash Collection	Actual 15-16	Estimated 16-17	Proposed 17-18
106	Deputies	48,100	52,275	52,186
186	Longevity Pay	638	780	796
201	Social Security	3,852	4,090	4,190
204	State Retirement	3,042	1,741	3,012
205	Employee & Dependent Insurance	14,797	14,755	15,216
206	Life Insurance	68	65	72
208	Dental Insurance	628	628	661
299	Other Fringe Benefits	369	497	1,787
307	Communications	0	0	150
355	Travel	0	0	600
412	Diesel Fuel	2,485	2,541	3,030
499	Other Supplies & Materials	3,189	2,828	3,800
718	Motor Vehicle	6,200	0	0
	Total Litter and Trash Collection	83,368	80,200	85,500
	Total Estimated Expenditures	2,101,195	2,207,124	2,573,198
	Over/Under(-)	16,899	92,981	-256,553
	Beginning Fund Balance 07/01	578,134	595,033	688,014
	Audit Adjustments			
	Ending Fund Balance 06/30	595,033	688,014	431,461

	Sanitation Fund				
116	Waste Pickup	1 Roll off Truck	\$185,000.00	Approved	7/6/2017
116	Convenience Center	Paving/Sealing	\$20,000.00	Approved	7/6/2017
116	Recycle	Under Carriage	\$25,000.00	Approved	7/6/2017
		TOTAL AMOUNT APPROVED	\$230,000.00		

Drug Fund
FY 17-18

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2018				
Account No.	Description	Actual 15-16	Estimated 16-17	Proposed 17-18
	Estimated Revenues			
42000	Fines, Forfeitures and Penalties			
42600	Other Courts In County			
42640	Drug Control Fines	15,737	13,559	14,000
42900	Other Fines, Forfeitures & Penalties			
42910	Proceeds from Confiscated Property	60,527	86,242	100
	Total Fines, Forfeitures and Penalties	76,264	99,801	14,100
44000	Other Local Revenues			
44100	Recurring Items			
44170	Miscellaneous Refunds	662	150	0
44570	Nonrecurring Items			
44530	Sale of Equipment	0	0	0
44570	Contributions & Gifts	500	0	0
	Total Nonrecurring Items	1,162	150	0
49700	Insurance Recovery			
	Total Estimated Revenue	77,426	99,951	14,100
	Estimated Expenditures			
54000	Public Safety	Actual 15-16	Estimated 16-17	Proposed 17-18
54150	Drug Enforcement			
140	Supplement	0	0	5,000
196	In Service Training	655	580	800
307	Communications	0	0	0
314	Contracts with Public Carriers	0	5,290	0
316	Contributions	5,000	0	0
319	Confidential Drug Enforcement Payments	0	150	0
338	Maintenance & Repair - Vehicles	2,096	834	4,000
355	Travel	269	919	1,500
499	Other Supplies & Materials	21,236	12,070	21,457
716	Law Enforcement Equipment	1,753	4,677	5,318
718	Motor Vehicles	36,029	31,091	38,000
790	Other Equipment	0	1,500	0
	Total Drug Enforcement	67,038	57,111	76,075
58000	Other Charges			
58400	Other Charges			
510	Trustee's Commission	150	150	150
	Total Other Charges	150	150	150
	Total Estimated Expenditures	67,188	57,261	76,225
	Over/Under(-)	10,238	42,690	-62,125
	Beginning Fund Balance 07/01	195,547	205,785	248,475
	Ending Fund Balance 06/30	205,785	248,475	186,350

Other Special Revenue Fund
Railroad Authority
Fiscal Year 2017-201

Cumberland County, Tennessee			
Other Special Revenue Fund - RAILROAD AUTHORITY			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2018			
Account Description	Actual 15-16	Estimated 16-17	Proposed 17-18
Estimated Revenues			
44000 Other Local Revenues			
44145 Sale of Recycled Materials	0	0	0
Total Other Local Revenues	0		
46000 State of Tennessee			
46100 General Government Grants			
46190 Other General Government Grants	0	0	10,000
Total State of Tennessee	0	0	10,000
Total Estimated Revenues	0	0	10,000
	Actual 14-15	Estimated 15-16	Proposed 16-17
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			
399 Other Contracted Services	20	20	1,000
791 Other Construcion	0	0	8,000
Total Other General Government Projects	20	20	9,000
Total Estimated Expenditures	20	20	10,000
Over/Under (-)	-20	-20	0
Estimated Beginning Fund Balance 07/01	48,180	48,160	48,140
Estimated Ending Fund Balance 06/30	48,160	48,140	48,140

Highway Fund
2017-2018

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2018				
Account No.	Description	Actual 15-16	Estimated 16-17	Proposed 17-18
	ESTIMATED REVENUES			
40000	Local Taxes			
40280	Mineral Severance Tax	75,657	72,500	87,500
	TOTAL LOCAL TAXES	75,657	72,500	87,500
43000	General Service Charges			
43190	Other General Service Charges	3,500	3,500	3,500
	TOTAL GENERAL SERVICE CHARGES	3,500	3,500	3,500
44000	OTHER LOCAL REVENUES			
44145	Sale Of Recycled Materials	0	6,328	1,000
44170	Miscellaneous Refunds	114	16,629	100
44530	Sale of Equipment	0	0	100
	TOTAL OTHER LOCAL REVENUES	114	22,957	1,200
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	0	0
46420	State Aid Program	155,001	406,173	588,000
46920	Gasoline & Motor Fuel Tax	2,289,813	2,341,968	2,750,301
46930	Petroleum Special Tax	40,445	37,074	37,668
	TOTAL STATE OF TENNESSEE	2,485,259	2,785,215	3,375,969
	Total Estimated Revenues	2,564,530	2,884,172	3,468,169
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	0	4,875	0
49800	Transfer In	0	0	0
	Total Other Sources	0	4,875	0
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,564,530	2,889,047	3,468,169

**Highway Fund
2017-2018**

	ESTIMATED EXPENDITURES	Actual 15-16	Estimated 16-17	Proposed 17-18
61000	ADMINISTRATION			
101	County Official	83,945	85,649	89,931
103	Assistant	34,653	36,400	36,400
186	Longevity Pay	848	1,092	1,103
187	Overtime Pay	2,980	2,993	3,000
201	Social Security	9,395	9,682	10,085
204	State Retirement	12,287	7,427	7,251
205	Employee Health Insurance	14,917	14,807	15,216
206	Life Insurance	111	111	112
208	Dental Insurance	628	576	630
299	Other Fringe Benefits	1,304	1,333	1,400
320	Dues & Memberships	4,417	4,417	4,417
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipment	50	41	500
348	Postal Charges	0	39	50
349	Printing, Stationery & Forms	0	0	250
355	Travel	3,854	3,706	5,000
435	Office Supplies	1,287	1,222	2,000
599	Other Charges	1,817	1,775	2,000
709	Data Processing Equipment	0	0	1,000
	TOTAL ADMINISTRATION	172,493	171,270	181,345
62000	HIGHWAY & BRIDGE MAINTENANCE			
144	Equipment Operators-Heavy	158,454	162,880	165,360
147	Truck Drivers	164,152	126,566	149,760
149	Laborers	90,293	150,322	177,466
169	Part-time Employees	37,018	10,909	31,000
186	Longevity Pay	10,740	11,189	11,965
187	Overtime Pay	26,691	26,909	30,000
201	Social Security	36,209	36,973	43,601
204	State Retirement	41,783	25,052	29,678
205	Employee Health Insurance	100,491	106,286	121,728
206	Life Insurance	479	504	576
208	Dental Insurance	4,318	4,083	5,040
299	Other Fringe Benefits	6,525	7,866	4,402
399	Other Contracted Services	46,387	56,426	100,000
403	Asphalt-Cold Mix	54,643	48,169	60,000
404	Asphalt-Hot Mix	247,685	424,685	825,000
405	Asphalt-Liquid	251,430	400,973	450,000
409	Crushed Stone	138,471	180,356	175,000
440	Pipe-Metal	20,367	3,419	25,000
443	Road Signs	9,333	9,402	15,000
444	Salt	4,290	2,366	10,000
445	Sand	528	240	1,000
455	Wood Products	0	62	1,000
499	Other Supplies & Materials	2,000	0	2,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	1,452,287	1,795,637	2,434,576

**Highway Fund
2017-2018**

63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanics	32,552	61,520	58,240
186	Longevity Pay	315	801	977
187	Overtime Pay	1,693	2,428	3,000
201	Social Security	2,617	4,961	4,826
204	State Retirement	3,330	2,583	3,470
205	Employee Health Insurance	7,459	13,584	15,216
206	Life Insurance	36	69	72
208	Dental Insurance	314	550	630
299	Other Fringe Benefits	152	606	870
329	Laundry Service	1,673	1,613	2,200
412	Diesel Fuel	45,748	42,125	73,456
418	Equipment & Machinery Parts	62,428	64,053	65,000
425	Gasoline	19,569	22,221	34,707
433	Lubricants	4,853	6,049	7,000
450	Tires & Tubes	28,000	17,720	25,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	210,739	240,883	294,664
65000	OTHER CHARGES			
307	Communication	6,421	6,444	7,000
415	Electricity	5,492	4,919	5,500
434	Natural Gas	3,344	2,995	5,000
454	Water & Sewer	549	441	1,000
508	Premiums on Bonds	223	223	500
510	Trustee's Commission	24,040	24,000	24,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	4,325	2,057	7,000
	TOTAL OTHER CHARGES	96,394	93,079	102,000
66000	EMPLOYEE BENEFITS			
207	Medical Insurance	0	0	15216
210	Unemployment Comp	4,849	3,932	6,500
513	Worker's Compensation	66,934	69,391	70,000
	TOTAL EMPLOYEE BENEFITS	71,783	73,323	91,716
68000	CAPITAL OUTLAY			
705	Bridge Construction	0	0	150,000
708	Communication Equipment	0	0	1,000
726	State Aid Projects	155,002	468847	600,000
790	Other Equipment	245,164	15,518	100,000
	TOTAL CAPITAL OUTLAY	400,166	484,365	851,000
	Total Expenditures	2,403,861	2,858,557	3,955,301
	Revenues Over Expenditures	160,669	30,490	-487,132
	Beginning Fund Balance 07/01	908,925	1,069,594	1,100,084
	Ending Fund Balance 06/30	1,069,594	1,100,084	612,952

Cumberland County
Basic Education Program Allocation
2017-2018
July Final

Instructional Salaries Funding

Total Full Funding - Instructional		\$21,649,000
Less: Required Local Matching Funds 32.18%		<u>6,967,000</u>
State Share of Instructional Funding 67.82%	(1)	\$14,682,000

Instructional Benefits Funding

Total Full Funding - Instructional		\$6,645,000
Less: Required Local Matching Funds 32.18%		<u>2,138,000</u>
State Share of Instructional Funding 67.82%	(2)	\$4,507,000

Classroom Funding

Total Full Funding - Classroom		\$7,419,000
Less: Required Local Matching Funds 25.15%		<u>1,866,000</u>
State Share of Classroom Funding 74.85%	(3)	\$5,553,000

Non-Classroom Funding

Total Full Funding - Non-Classroom		\$14,874,000
Less: Required Local Matching Funds 51.28%		<u>7,627,000</u>
State Share of Non-Classroom Funding 48.72%	(4)	\$7,247,000

Total State BEP Funding Allocation	(1) + (2) + (3) + (4)	\$31,989,000 (5)
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Total Required Local Matching Funds

18,598,000 (6)

FY17 Local Contribution

18,088,000

Total BEP Funding - State and Local

\$50,587,000 (5) + (6)

Additional Information

Student Counts (Weighted average of months 2,3,6, and 7)	2016-17	2015-16
Total ADMs	7,177	7,156
Career and Technical ADMs Served	514	523
Special Education ADMs Identified and Served	1,565	1,629
 System FY16 Weighted Average Salary	 \$40,548	
Statewide FY16 Weighted Average Salary	\$44,024	
Required Instructional Salary Budget Increase	\$570,000	
 IEA Program - estimated per pupil amount	 \$7,049	
 Fiscal Capacity Indices		
TACIR Index	0.690%	
CBER/Fox Index	0.853%	
TACIR 50% & CBER 50%	0.771%	

	Cumberland County Schools Budget						
General Purpose School Fund							
Statement of Estimated Revenues							
For Fiscal Year Ending June 30, 2018							
Account	Description						
No.		Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
40000	LOCAL TAXES						
40100	County Property Taxes						
40110	Current Property Taxes	8,487,446	8,619,096	8,640,495	8,716,268	8,796,432	8,847,922
40120	Trustee's Collection Prior Year	174,655	172,971	188,472	188,473	201,102	324,973
40130	Circuit/Clerk & Master	80,835	91,556	116,000	115,999	83,659	137,070
40140	Interest & Penalty	69,444	79,199	87,713	94,248	77,317	95,000
40150	Pickup Taxes	445					
40162	Payments in Lieu of Taxes - Utilities	-	273	-	-	327,110	
40200	COUNTY LOCAL OPTION TAXES						
40210	Local Option Sales Tax	7,886,129	8,186,370	8,705,416	8,831,338	7,379,168	9,150,235
40270	Business Tax	4,326	4,240	4,691	4,690	4,299	4,700
40275	Mixed Drink Tax	172,382	137,558	132,085	132,084	129,287	33,000
40280	Mineral Severance Tax						
40290	Other County Local Option Taxes						
40300	STATUTORY LOCAL TAXES						
40340	Coal Severance Tax						
40350	Interstate Communications Taxes	6,144	4,885	4,842	4,900	4,517	5,100
					-		
	TOTAL LOCAL TAXES	16,881,806	17,296,148	17,879,714	18,162,000	18,162,000	18,598,000

43000	CHARGES FOR CURRENT SERVICES			Actual 2015-2016	Budget 2016-2017	Projected Actual 2016-2017	Proposed 2017-2018
	Employee Benefit Contributions						
43500	Education - Charges						
43512	Tuition - Other						
43517	Tuition - Other	108,451	139,637	140,542	160,000	155,000	160,000
43570	Receipts from Individual Schools	35,151	81,021	83,966	82,000	73,000	75,000
43990	Other Charges for Services			29,205	30,690	30,195	31,000
	Criminal Background Fees						
	TOTAL CHARGES FOR CURRENT SERVICES	143,602	220,658	253,713	272,690	258,195	266,000
44100	OTHER LOCAL REVENUES	Actual 2013-2014	Actual 2014-15				
	RECURRING ITEMS						
44120	Lease/Rentals	1,469	-				
44130	Sale of Materials/Supplies						
44145	Sale of Surplus Materials	3,356	7,851	3,565	5,000	1,759	2,000
44146	E-Rate Funding			72,964	76,147	356,611	15,000
44160	Retires' Insurance Payments	315	-	315	850	234	350
44170	Miscellaneous Refunds	186,688	210,329	163,631	105,000	193,731	105,000
44500	NONRECURRING ITEMS						
44520	Insurance Recovery						
44530	Sale of Equipment						
44540	Sale of Property			21,650	21,650	21,650	-
44550	Resale of Materials - T&I House	-	86,307	-			

44560	Damages Recovered From Individuals	782	401	148	250	281	250
44570	Contributions & Gifts	45,792	22,899	14,750	18,000	18,000	18,000
44990	Other Local Revenues	150	1,169	12,155	14,400	9,400	13,500
	TOTAL OTHER LOCAL REVENUES	238,552	328,956	289,178	241,297	601,665	154,100

		Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-2014	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
46000	STATE OF TENNESSEE						
46500	STATE EDUCATION FUNDS						
	On Behalf Contributions						
	Safe Schools						
46511	Basic Education Program	28,488,000	28,509,000	29,036,000	31,110,000	31,241,000	32,003,000
	BEP ARRA						
46515	Early Childhood Education	1,086,074	1,078,095	1,078,095	1,078,095	1,078,095	1,078,095
46530	Energy Efficient Schools Initiative						
46550	Driver Education						
46590	Other State Education	524,385	534,150	629,018	500,000	597,026	597,026
46591	Coordinated School Health	-	-	100,000	100,000	100,000	100,000
46592	Internet Connectivity	-					
46594	Family Resource Centers	-	-	29,584	30,000	29,611	29,611
46981	Safe Schools	-		32,610	32,000	32,940	32,940
46610	Career Ladder Program	251,471	235,935	211,436	212,000	175,589	150,000
46612	Career Ladder-Extended Contract	40,420	40,420		-		
46980	Other State Education		3,467	-	-		
46990	Other State Revenues	32,693	85,976		-		
	TOTAL STATE OF TENNESSEE	30,423,043	30,487,043	31,116,743	33,062,095	33,254,261	33,990,672

	Wood						
Account No.	EXPENDITURES	Actual	Actual	Actual	Budget	Projected Actual	Proposed
71100	REGULAR INSTRUCTION	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
116	Teachers	15,242,659	15,557,170	15,164,746	15,909,461	15,140,461	16,167,357
117	Career Ladder Program	173,300	155,200	130,425	132,000	106,150	106,150
127	Career Ladder Ext. Contracts-flow thru	21,120	19,999		-		
	Salary Equity						
128	Homebound Teacher	41,115	42,378	44,144	44,342	44,342	47,127
163	Educational Assistants	852,079	862,058	846,226	875,776	879,992	936,882
189	other salaries and wages		173,907				
195	Certified Substitute Teachers	36,761	40,007	49,500	48,000	43,272	48,000
198	Non-Certified Substitutes	191,794	185,008	214,500	215,000	233,260	233,500
201	Social Security	1,228,570	1,256,963	1,214,760	1,317,680	1,241,777	1,341,735
204	State Retirement	1,445,473	1,501,424	1,453,571	1,502,324	1,432,655	1,526,914
206	Life Insurance	29,516	28,716	28,727	35,750	29,093	29,500
207	Medical Insurance	3,919,720	4,031,639	3,991,061	4,165,000	4,062,177	4,387,726
208	Dental Insurance	129,463	128,287	125,079	132,910	130,039	134,590
336	Maintenance & Repair Services	34,950	59,355	49,119	-		
399	Other Contracted Services	193,427	239,929	478,714	16,770	12,000	16,770
429	Instructional Supplies	341,441	375,903	326,315	377,604	340,593	400,774
430	Textbooks-electronic				-		
449	Textbooks-bound	69,574	419,058	705,708	310,000	348,000	500,000

499	Other Supplies & Materials	70,950	50,936	56,403	58,063	57,681	58,420
535	Fee Waivers - Free/Red. Lunch Students	8,979	13,402	7,627	17,400	8,530	8,000
599	Other Charges -						
722	Regular Instruction Equipment	388,572	269,650	211,253	-	-	-
790	Other Equipment	2,176					
					-		
	TOTAL REGULAR INSTRUCTION	24,421,639	25,410,989	25,097,878	25,158,081	24,110,023	25,943,444

	Wood						
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Budget	Projected Actual	Proposed
	PROGRAM	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
116	Teachers	186,326	189,337	151,576	153,610	153,593	162,151
117	Career Ladder	-	-		-		
127	Extended Contract						
201	Social Security	13,982	14,221	11,427	11,751	11,572	12,405
204	State Retirement	16,546	17,116	13,703	13,886	13,885	14,658
206	Life Insurance	353	296	353	375	253	260
207	Medical Insurance	47,536	41,537	39,878	42,237	32,767	33,913
208	Dental Insurance	1,662	1,440	1,414	1,420	1,269	1,313
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000
429	Instructional Supplies	1,500	1,500	1,000	1,000	1,000	1,000
499	Other Supplies and Materials	1,500	1,500	1,000	1,000	1,000	1,000
524	Staff Development						
535	Fee Waiver F& R Lunch Students						
790	Other Equipment	1,000	1,000	1,000	1,000	1,000	1,000
	TOTAL ALTERNATIVE SCHOOL	271,405	268,947	222,351	227,280	217,338	228,700

	Inman	Actual	Actual	Actual	Budget	Projected Actual	Proposed
71200	SPECIAL EDUCATION PROGRAM	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
116	Teachers	1,524,706	1,480,787	1,563,803	1,591,019	1,568,173	1,696,500
117	Career Ladder Program	20,000	16,500	13,000	13,000	13,000	13,000
127	Career Ladder Extended Contracts	4,500	3,000		-		
128	Homebound Teachers	43,270	48,509	49,505	50,495	49,504	51,485
163	Educational Assistants	122,916	144,426	134,076	128,466	130,388	149,000
171	Speech pathologists	121,649	137,160	109,623	103,803	104,103	99,300
189	Other Salaries & Wages	72,126	68,343	40,705	41,697	42,219	44,950
195	Certified Substitute Teachers	242	267	1,085	2,000	2,205	2,000
198	Non-Certified Substitutes	7,251	3,691	13,913	18,000	24,030	18,000
201	Social Security	143,693	141,670	143,632	149,059	142,660	158,700
204	State Retirement	165,358	168,653	172,572	169,675	164,936	178,410
206	Life Insurance	3,332	3,557	3,389	4,160	3,577	4,590
207	Medical Insurance	467,425	505,193	487,723	524,643	521,000	553,600
208	Dental Insurance	15,747	16,251	15,161	16,800	16,121	17,715
312	Contracts With Private Agencies						
336	Maintenance & Repair Services-	-	-	200	200	160	200
399	Other contracted services		21,500				
429	Instructional Supplies & Materials	180	8,693	8,156	9,100	9,100	9,800
499	Other Supplies & Materials	478	454	300	500	500	500
599	Other Charges	342	482	910	500	494	500
725	Special Education Equipment	1,377	408	2,000	2,000	1,800	2,000
	TOTAL SPECIAL EDUCATION	2,714,592	2,769,544	2,759,753	2,825,117	2,793,970	3,000,250
	PROGRAM						

	King	Actual	Actual	Actual	Budget	Projected Actual	Proposed
71300	CAREER AND TECHNICAL EDUCATION \CTE	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
116	Teachers	1,747,409	1,769,072	1,888,407	1,956,038	1,944,526	2,134,449
117	Career Ladder Program	7,000	7,000	7,000	7,000	7,000	7,000
163	Educational Clerk	13,872	15,184	16,800	18,480	19,026	19,464
195	Certified Substitute Teachers	1,260	840	2,730	2,240	4,190	4,900
198	Non-certified Substitutes	6,665	7,385	22,500	17,520	27,000	27,000
201	Social Security	134,025	134,346	144,567	149,035	150,059	163,285
204	State Retirement	156,007	160,103	173,237	175,000	174,400	194,024
206	Life Insurance	3,198	3,186	3,217	3,296	3,296	3,400
207	Medical Insurance	413,317	395,680	403,820	429,885	442,249	470,356
208	Dental Insurance	13,583	13,625	13,550	14,133	13,635	13,881
336	Maintenance & Repair Services	8,760	7,987	7,860	11,550	10,000	11,700
355	Travel	55,685	71,166	34,748	13,859	7,200	13,900
399	Other Contracted Services	30,986	19,978	36,382	40,950	33,792	38,500
429	Instructional Supplies & Materials	37,303	34,343	35,121	42,000	38,000	42,000
448	T & I Construction Materials				21,650	21,650	-
449	Textbooks - Not incl. in 71100	5,985	5,000	2,829	6,850	6,000	7,200
499	Other Suppl. & Materials	2,881	2,245	2,042	3,950	3,500	3,950
524	Student travel to comp						
599	Other Charges	1,113	371	780	3,800	3,200	3,900
706	Building Construction	16,990	7,581	39,230	36,000	20,000	36,000
730	CTE Instruction Equipment	29,826	22,995	26,736	28,350	28,350	28,350
	TOTAL CTE						
	EDUCATION PROGRAM	2,685,865	2,678,087	2,861,556	2,981,586	2,957,073	3,223,259

	Athletic Director/Harris	Actual	Actual	Actual	Budget	Projected Actual	Proposed
71400	Student Body Education Program	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
188	Bonus Payments						
189	other salaries and wages			329,275	349,900	349,105	358,400
201	Social Security			22,768	26,767	24,566	27,418
204	State Retirement			26,421	31,491	26,646	32,256
206	Life Insurance						
207	Medical Insurance						
208	Dental Insurance						
399	Other Contracted Services						
429	Instructional Supplies & Materials						
499	Other Supplies & Materials			25,500	36,300	33,300	31,500
599	Other Charges			6,000	6,000	10,500	9,000
790	Other Equipment						
	TOTAL STUDENT BODY EDUCATION PROGRAM	-	-	409,964	450,458	444,117	458,574
	Wood						
72000	SUPPORT SERVICES						

	Taylor	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72110	ATTENDANCE	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Supervisor/Director	56,858	59,443	65,226	53,312	52,111	55,668
117	Career Ladder Program	-	-	-	2,000	-	-
127	Extended Contract	-					
201	Social Security	4,270	4,425	4,875	4,231	3,986	4,259
204	State Retirement	5,049	5,374	5,897	5,000	4,711	5,032
206	Life Insurance	75	75	102	75	75	90
207	Medical Insurance	6,557	6,729	11,516	7,063	6,670	6,904
208	Dental Insurance	315	314	432	315	314	325
355	Travel	367	1,444		-		
499	Other Supplies & Materials	1,555	564		500	527	500
524	Staff Development Training				5,130	5,103	5,000
599	Other Charges				-		
704	Attendance Equipment						
	TOTAL ATTENDANCE	75,046	78,368	88,048	77,627	73,497	77,778

	Polson Health Services/CSH	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72120	HEALTH SERVICES/CSH	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Director of CSH			83,100	47,711	48,978	49,620
131	Medical Personnel	236,500	243,175	263,534	229,532	240,437	280,640
169	Part time personnel	14,160	14,378	8,294	14,000	19,980	14,000
189	Other Salaries and Wages			2,340	-		
201	Social Security	18,841	19,107	23,896	21,515	23,669	26,336
204	Retirement	22,427	22,869	30,099	20,100	18,751	20,691
206	Life Insurance	410	397	543	550	458	550
207	Medical Insurance	76,214	79,021	93,175	93,629	85,624	95,713
208	Dental Insurance	3,769	3,433	3,795	4,540	3,454	3,897
355	Travel	-	125	2,442	250	220	250
399	Other Contracted Services	12,902	10,873	13,481	13,000	11,861	13,000
413	Medical Supplies	963	777	3,444	5,480	5,000	5,500
499	Other Suppl. & Materials - Office	2,416	1,977	-			
524	Staff Development	-	190	3,210	3,096	2,618	3,000
599	Other Charges	-		7,591	-	-	1,500
735	Health Equip.	1,086	895	1,070	1,500	1,953	1,500
	TOTAL HEALTH SERVICES	389,688	397,217	540,014	454,903	463,003	516,196

	Wood	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72130	OTHER STUDENT SUPPORT	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
117	Career Ladder Program	3,000	4,800	4,800	4,800	4,400	4,400
124	Psychological Personnel			40,204	41,410	41,410	43,712
123	Guidance Personnel	676,587	659,640	728,674	751,389	729,444	773,429
127	Career ladder Extended Contract				0		
170	Security Coordinator			63,440	63,699	63,698	69,982
201	Social Security	50,261	45,459	58,062	65,889	64,180	68,202
204	State Retirement	60,441	54,269	69,969	77,861	75,841	80,594
206	Life Insurance	1,043	1,126	1,169	1,484	1,161	1,196
207	Medical Insurance	149,279	163,862	169,750	186,173	167,178	173,029
208	Dental Insurance	4,397	4,653	5,025	5,345	5,051	5,228
309	Contracts With Other Govt. Agencies				0		
322	Evaluation & Testing	12,804	20,000	13,865	20,000	20,277	21,000
					0		
355	Travel	1,141	1,110	190	0		
499	Other Supplies & Materials	19,891	21,669	4,441	1,825	1,500	3,025
524	In-Service/Staff Development	1,200	730	3,768	5,000	4,000	5,000
599	Other Charges	391	434	228			
	TOTAL OTHER STUDENT						
	SUPPORT	980,435	977,752	1,163,585	1,224,876	1,178,139	1,248,796

	Wood	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72210	REGULAR INSTRUCTION	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
	PROGRAM						
105	Supervisor/Director	233,563	254,474	178,863	172,824	174,610	185,629
116	Teachers		107,258		-		
117	Career Ladder Program	14,000	15,800	12,300	14,000	10,800	11,000
127	Career Ladder Extended Contracts	1,980	1,863				
129	Librarians	476,964	480,225	490,783	500,259	491,059	518,362
138	Instr. Computer Personnel	186,982	199,492	211,610	-		
161	Secretary	38,928	30,726				
201	Social Security	71,029	79,687	64,963	52,562	51,750	54,697
204	State Retirement	84,537	96,065	78,336	62,112	61,153	64,635
206	Life Insurance	1,275	1,270	1,141	1,320	909	936
207	Medical Insurance	189,702	196,148	174,091	156,947	140,758	145,685
208	Dental Insurance	6,052	6,324	5,941	4,380	4,056	4,198
308	Consultants - Speakers	1,120	-		-		5,500
336	Maintenance & Repair Services	-			-		
355	Travel	20,090	17,150	9,002	8,000	6,500	7,000
432	Library Books/Media - All Schools	109,800	110,595	115,809	119,424	119,600	118,480
499	Other Supplies & Materials - Office			882	2,000	1,500	2,000
524	Staff Development	8,955	7,987	9,843	81,000	81,000	128,000
599	Other Charges						
	TOTAL REGULAR INSTRUCTION	1,444,977	1,605,064	1,353,564	1,174,828	1,143,695	1,246,122

	Inman	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72220	SPECIAL EDUCATION PROGRAM	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Supervisor/Director	75,440	86,669	87,372	83,037	87,386	86,308
117	Career Ladder Program	3,000	3,000	3,000	3,000	2,000	3,000
124	Psychological Personnel	140,427	142,847	150,542	143,991	145,767	153,076
127	Career Ladder Extended Contracts	-	-				
161	Secretary(s)	34,052	32,939	34,101	34,347	34,446	42,740
162	Clerical Personnel	20,543	16,436	16,622	17,780	17,780	19,060
189	Other Salaries and Wages			39,293	38,850	38,220	38,850
201	Social Security	20,932	21,183	24,585	24,557	25,116	26,245
204	State Retirement	25,129	25,922	28,078	29,558	27,072	27,273
206	Life Insurance	365	372	401	496	408	524
207	Medical Insurance	43,762	46,462	51,855	64,492	50,000	53,000
208	Dental Insurance	1,780	1,806	2,120	2,240	1,910	2,000
308	Consultants	-	-	-			
336	Maintenance & Repair Services	441	630	687	1,200	1,000	1,200
355	Travel - All SPED personnel	786	3,436	4,054	5,000	5,010	5,000
399	Other Contracted Services				-		
499	Other Supplies & Materials	739	1,409	847	800	800	800
524	In-Service/Staff Development						
599	Other Charges	237	75	399	500	500	500
725	Special Education Equipment						
790	Other Equipment	243	500	500	500	250	500
	TOTAL SPECIAL EDUCATION						
	PROGRAM	367,876	383,686	444,456	450,348	437,666	460,076

	King	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72230	CAREER AND TECHNICAL EDUCATION	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
	CTE PROGRAM						
105	Vocational Director	70,267	79,554	81,661	83,728	81,676	85,608
117	Career Ladder	-	1,000	1,000	1,000	1,000	1,000
162	Clerical Personnel	24,947	28,121	29,537	30,430	30,430	32,599
201	Social Security	7,191	8,297	8,562	8,810	9,306	9,119
204	State Retirement	8,539	10,074	10,406	10,683	9,857	9,622
206	Life Insurance	111	111	111	138	111	144
207	Medical Insurance	12,049	12,897	13,218	14,020	13,341	13,807
208	Dental Insurance	576	602	629	667	628	687
355	Travel	6,996	4,585	3,233	6,800	4,400	6,800
499	Other Supplies & Materials	735	500	298	690	600	690
				-			
524	In-Service/Staff Development	1,596	469	1,466	58,565	29,200	58,744
599	Other Charges	1,000	310	106	2,950	2,500	2,800
	TOTAL VOCATIONAL PROGRAM	134,007	146,520	150,227	218,481	183,049	221,621
	Other Programs						
	On Behalf Payments to OPEB						

	Farley						
Account No.	EXPENDITURES	Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
72250	TECHNOLOGY						
105	Director			-	53,553	55,159	58,797
138	Computer Technical Personnel	-	-	-	214,978	220,820	229,653
161	Secretary	-	-	-	25,480	25,481	27,290
				-			
201	Social Security	-	-	-	22,492	22,700	24,154
204	State Retirement	-	-	-	16,171	16,580	17,366
206	Life Insurance	-	-	-	395	324	350
207	Medical Insurance	-	-	-	62,417	53,265	55,135
208	Dental Insurance	-	-	-	2,830	2,538	2,700
320	Due and Memberships			-	270	240	270
336	Maintenance & Repair Services	-	-	-	65,000	55,651	68,000
350	Internet Connectivity			-	296,671	278,915	95,040
399	Other Contracted Services	-	-	-	10,000	9,960	9,500
470	Cabling			-	45,453	46,613	25,000
471	Software			-	310,450	180,208	294,094
524	Staff Development	-	-	-	3,000	5,426	7,320
722	Regular Instruction Equipment	-	-	-	184,000	184,545	390,900
					-		
	TOTAL TECHNOLOGY	-	-	-	1,313,159	1,158,425	1,305,568

	Harris/Webb	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72310	BOARD OF EDUCATION	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
191	Board Fees - 9 Board Members	28,800	28,800	28,800	28,800	28,800	28,800
201	Social Security	2,018	2,157	2,089	2,203	2,203	2,203
204	State Retirement	904	1,119	1,192	1,584	1,584	1,584
206	Life Insurance						
207	Medical Insurance	243,064	300,000	303,378	352,800	345,000	351,793
208	Dental Insurance	943	1,152	1,466	1,500	3,000	3,000
210	Unemployment Compensation	57,424	15,670	18,184	32,000	20,800	24,000
299	Other Fringe Benefits						
305	Audit Services - CPA	10,500	10,500	10,500	10,500	10,500	10,500
320	Dues & Memberships - TSBA	12,524	13,306	15,632	16,000	16,812	17,000
331	Legal Services - Attorney	35,136	38,000	36,159	38,000	55,843	50,000
355	Travel	6,675	15,500	12,515	15,500	12,500	14,000
399	Other Contracted Services	5,227	8,400	6,505	8,500	6,500	7,000
499	Other Supplies & Materials	4,942	5,793	496	500	243	500
508	Premium on Corporate Surety Bonds	-	237	225	350	301	350
510	Trustee's Commission	319,396	314,453	324,721	340,000	320,000	330,000
513	Workman's Compensation	243,555	248,231	282,602	285,000	278,240	275,973
599	Other Charges	992	973	3,164	3,000	3,000	3,000
	TOTAL BOARD OF EDUCATION	972,100	1,004,291	1,047,628	1,136,237	1,105,326	1,119,703

	Graham/Webb	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72320	OFFICE OF THE SUPERINTENDENT	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
101	Director	115,000	115,000	115,000	105,000	105,000	105,000
117	Career Ladder	-			-		
161	Secretary(s)			51894	55,100	55,100	59,012
187	Overtime Pay						3,500
189	Other Salaries and Wages						
201	Social Security	8,737	8,739	12004	12,248	11,729	12,815
204	State Retirement	10,212	10,397	14430	12,523	12,089	12,738
206	Life Insurance	75	68	110	175	139	147
207	Medical Insurance	9,578	10,707	22,613	25,600	15,800	16,353
208	Dental Insurance	288	315	884	945	602	610
320	Dues & Memberships	15,913	18,139	15,042	16,500	13,550	16,500
348	Postal Charges - Central Office	1,917	1,470	1,713	2,500	1,502	2,000
355	Travel	5,476	4,069	1,734	2,500	6,500	8,000
399	Other Contracted Services -	7,349	8,467	7,954	8,500	7,500	8,500
435	Office Supplies	4,950	5,239	1,552	2,000	2,000	2,000
499	Other Supplies and Materials	4,179	4,241	2,802	3,000	3,715	7,500
533	TBI Fingerprinting						
599	Other Charges						
701	Administration Equipment	2,760	2,000	974	2,000	2,000	2,000
	TOTAL OFFICE OF						
	SUPERINTENDENT	186,434	188,851	248,706	248,590	237,227	256,674

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	Wood	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72410	OFFICE OF THE PRINCIPAL	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
104	Principals	860,063	850,094	860,785	876,944	881,508	930,520
117	Career Ladder Program	4,000	2,000	2,000	2,000	2,000	2,000
127	Career Ladder Extended Contracts	6,380	1,907				
139	Assistant Principals	767,188	761,359	786,836	795,000	777,929	823,368
161	Secretaries	473,090	490,558	521,794	534,868	532,320	564,746
162	Clerical Personnel	215,616	223,986	210,457	214,965	231,454	232,232
201	Social Security	174,544	174,605	177,658	185,419	181,028	195,294
204	State Retirement	209,784	216,441	220,183	192,565	191,537	202,566
206	Life Insurance	3,124	3,224	3,199	3,925	3,143	3,300
207	Medical Insurance	491,277	505,576	520,472	538,067	532,828	551,655
208	Dental Insurance	19,320	19,331	19,798	22,000	18,125	19,300
355	Travel	7,877	11,730	-	-		
499	Other supplies and materials	5,912	6,237	7,699	6,732	6,500	7,203
524	Staff Development	4,594	4,983	9,896	12,000	12,000	12,000
599	Other Charges	3,952					
	TOTAL OFFICE OF THE						
	PRINCIPAL	3,246,721	3,272,031	3,340,777	3,384,485	3,370,372	3,544,184

	Harris	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72510	Fiscal Service	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Directors			49,415	50,464	58,575	65,772
127	Career Ladder Extended Contracts						
139	Assistants						
161	Secretaries						
162	Clerical Personnel				21,196	17,200	22,714
201	Social Security			3,502	5,482	5,797	6,769
204	State Retirement			4,907	3,941	4,146	7,195
206	Life Insurance			44	90	43	75
207	Medical Insurance			5,392	13,488	7,427	7,700
208	Dental Insurance			315	630	602	620
320	Dues and Memberships			355	615	220	220
355	Travel						
435	Office Supplies			542	500	500	500
499	Other supplies and materials			300	300	300	300
524	Staff Development			998	2,500	1,500	2,500
599	Other Charges						
	TOTAL						
	FISCAL SERVICES			65,770	99,206	96,310	114,365

	Broderick	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72520	Human Resources\Personnel	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Directors			72,883	50,000	32,000	67,818
117	Career Ladder			-	1,000	-	-
161	Secretaries			32,802	33,800	34,507	35,200
162	Clerical Personnel						2,500
201	Social Security			7,342	6,487	4,704	7,881
204	State Retirement			9,846	6,469	2,593	8,067
206	Life Insurance			104	90	66	90
207	Medical Insurance			13,053	12,525	6,910	7,200
208	Dental Insurance			602	630	628	350
320	Dues and Memberships			-	250	85	250
355	Travel			60	-		
435	Office Supplies			793	1,000	1,835	1,500
499	Other supplies and materials			1,980	2,000	4,321	1,000
524	Staff Development			2,637	3,250	2,145	3,250
599	Other Charges			4,613	3,000	3,568	2,000
	TOTAL						
	Human Resources		-	146,715	120,502	93,362	137,105

	Kington	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72610	OPERATION OF PLANT	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
166	Custodial Personnel	1,168,497	1,179,659	1,211,912	1,271,226	1,264,548	1,392,075
189	Other Salaries and Wages	6,468	9,529	12,656	25,000	25,000	25,000
201	Social Security	89,105	89,416	92,406	97,249	95,481	108,406
204	State Retirement	103,251	108,684	112,970	71,293	65,232	77,939
206	Life Insurance	1,979	1,983	1,979	2,678	1,961	2,785
207	Medical Insurance	369,346	383,932	378,127	412,385	385,754	399,255
208	Dental Insurance	17,889	17,953	18,131	20,691	17,586	18,202
307	Communication - Phone - All Schools	93,829	90,619	95,869	100,000	95,959	125,000
328	Janitorial Services	17,252	19,753	18,859	25,000	17,500	45,000
347	Pest Control	9,816	9,816	9,817	12,000	9,816	12,000
351	Rentals						
359	Disposal	38,595	35,062	30,795	38,000	38,161	40,000
363	Landfill						
399	Other Contracted Services	79,856	82,696	84,735	132,000	118,000	135,000
410	Custodial Supplies	137,299	138,812	141,043	150,000	149,000	150,000
415	Electricity	1,523,891	1,487,967	1,407,650	1,600,000	1,338,821	1,600,000
434	Natural Gas	253,914	211,568	175,954	265,000	143,258	265,000
451	Uniforms	867	1,247	1,194	4,500	1,800	5,000
454	Water & Sewer	179,834	199,627	213,253	210,000	240,000	240,000
502	Building & Contents Insurance	357,851	386,886	396,446	406,500	410,170	420,273
524	In-Service/Staff Development	232	321	-	5,000	2,500	5,000
699	Other Debt Service	364,320	364,319	364,320	364,320	364,320	364,320
720	Plant Operation Equipment	4,693	10,214	13,094	25,000	25,000	25,000
	TOTAL OPERATION OF PLANT	4,818,784	4,830,063	4,781,210	5,237,842	4,809,866	5,455,255

	Kington	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72620	MAINTENANCE OF PLANT	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Supervisor/Director	24,326	21,724	36,503	46,621	46,621	49,455
161	Secretary	30,722	34,112	29,124	29,744	29,744	31,864
167	Maintenance Personnel	298,360	287,327	314,705	332,753	314,814	403,506
169	Part-time Personnel	9,154	12,775	12,543	25,000	25,000	40,000
201	Social Security	27,256	26,713	29,332	33,210	27,052	34,114
204	State Retirement	33,732	33,759	36,601	23,876	22,890	28,865
206	Life Insurance	387	378	396	518	418	433
207	Medical Insurance	71,671	68,724	72,069	76,365	77,820	87,581
208	Dental Insurance	3,481	3,298	3,403	3,768	3,664	4,004
307	Communication (cell phones)	1,023	1,522	1,586	2,000	2,220	4,000
334	Maintenance Agreement (Septic)	11,070	9,600	9,600	12,000	12,000	12,000
335	Maintenance & Repair Services	249,526	246,424	250,000	371,250	371,250	1,250,000
				-			
399	Other Contracted Services	38,677	39,780	38,229	60,000	54,118	60,000
418	Equipment & Machinery Parts	25,758	22,353	27,793	55,000	55,000	55,000
420	Lawn Care Supplies	12,150	13,102	10,703	15,000	12,084	15,000
459	Drainage and Septic materials	23,263	24,406	23,488	45,000	44,640	45,000
468	Chemicals	2,232	2,547	2,781	4,000	4,000	5,000
499	Other Supplies & Materials	57,390	59,976	59,543	85,000	85,000	90,000
524	In-Service/Staff Development			2,629	5,000	3,000	5,000
599	Other Charges	441	1,496	5,171	65,000	64,000	65,000
712	HVAC Equipment	85,491	99,774	97,511	125,000	120,000	150,000
717	Maintenance Equipment				35,000	35,568	45,000

	TOTAL MAINTENANCE OF						
	PLANT	1,006,110	1,009,790	1,063,710	1,451,106	1,410,902	2,480,822

	Reed	Actual	Actual	Actual	Budget	Projected Actual	Proposed
72710	TRANSPORTATION	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Supervisor/Director	47,553	20,805	35,824	51,998	51,998	55,138
142	Mechanics	118,490	124,505	106,009	110,000	114,575	120,944
187	Overtime						
146	Bus Drivers	842,942	895,125	920,655	924,120	905,334	961,085
162	Clerical Personnel	31,911	40,252	32,093	24,898	25,957	25,893
164	Bus Attendant	10,435	10,314	17,743	27,280	22,280	28,371
189	Other Salaries & Wages	22,402	23,108	25,853	35,578	20,000	25,000
201	Social Security	79,620	80,831	83,738	90,285	87,221	93,057
204	State Retirement	99,003	104,850	103,039	64,593	62,708	66,904
206	Life Insurance	2,217	2,109	2,104	3,510	2,000	2,070
207	Medical Insurance	455,926	446,781	435,426	539,000	432,748	465,450
208	Dental Insurance	23,135	22,133	21,957	28,253	21,250	22,000
307	Communications (cell phones)	36	-	509	600	-	600
313	Contracts with Parents	-	-	-	1,000	-	-
338	Maint/Repairs Vehicles	989	9,427	9,809	10,000	9,900	10,000
355	Travel	-	845	339	450	420	1,000
399	Other Contracted Services	24,938	29,493	33,317	37,000	34,430	37,000
418	Equipment & Machinery Parts	13,907	5,711	13,844	20,000	20,000	20,000
			-				
425	Fuel	476,487	343,815	207,893	300,000	200,620	300,000
433	Lubricants	19,585	17,166	12,294	18,000	15,000	18,000
435	Office Supplies	1,531	1,195	1,200	1,200	1,200	1,200
450	Tires & Tubes	39,604	37,077	30,358	35,000	33,000	35,000
453	Vehicle Parts	85,818	120,154	119,716	120,000	120,000	120,000
499	Other Supplies & Materials	9,111	9,424	10,000	10,000	10,070	10,000
524	Staff Development/ Training	1,703	2,323	4,897	7,000	6,500	9,000
599	Other Charges	2,800	-		1,000	-	2,000
729	Transportation Equipment - Buses	495,279	180,040	257,502	635,000	681,065	644,000
	TOTAL TRANSPORTATION	2,905,422	2,527,483	2,486,119	3,095,765	2,878,275	3,073,711

Account No.		Actual 2013-14	Actual 2014-15	Actual 2015-2016	Budget 2016-2017	Projected Actual 2016-2017	Proposed 2017-2018
72810	Central and Other						
103	Assistants	72,667	72,046				
105	Directors	63,911	65,490	58,460	-		
117	Career Ladder						
127	Career Ladder-Extended Contract						
138	Instructional Computer Personnel			58,879			
161	Secretary	39,077	408	23,876	-		
162	Clerical Personnel	37,420	66,912				
170	SRO	43,932	54,152				
189	Other Salaries and Wages	12,950	10,208				
201	Social Security	23,149	19,384	10,868	-		
204	State Retirement	27,029	20,209	13,412	-		
206	Life Insurance	273	302	159	-		
207	Medical Insurance	32,555	41,274	22,315	-		
208	Dental Insurance	2,042	1,849	890	-		
307	Communications						
310	Contracts with Private Agencies				-		
320	Dues and Memberships				-		
333	Licenses						
355	Travel	1,761	2,603				
399	Contracted Services	124	2,937		-		
499	Other Supplies and Materials	5,698	378				
524	Staff Development			9,039	-		
599	Other Charges - Fee Waivers		7,104				
722	Equipment						
	TOTAL CENTRAL AND OTHER	362,588	365,256	197,898	-		

	Phillips\Harris						
73300	COMMUNITY SERVICES	Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Director-Homeless & FRC	24,480	19,768	37,896	37,896	39,096	39,412
130	Social Workers	37,896	39,034				
189	Other Salaries and Wages	70,000	100,443	107,100	110,000	110,000	116,050
201	Social Security	11,062	13,309	10,992	11,314	11,406	11,893
204	Retirement	7,132	12,133	7,632	7,300	4,094	8,550
206	Life Insurance	80	108	72	80	72	74
207	Medical Insurance	13,156	19,946	13,658	16,237	13,881	14,184
208	Dental Insurance	640	875	655	720	628	650
355	Travel	1,807	1,911	1,501	1,500	1,500	1,500
399	Other Contracted Services	-	233,828				
422	Food Supplies	3,000	2,909	2,545	3,000	3,000	3,000
499	Other Supplies and Materials	5,518	2,979	2,667	3,000	3,000	3,000
535	Fee Waiver (Clothing, Shoes, school supplies)	11,379	11,766	15,500	18,000	18,000	18,000
599	Other Charges	-	549	1,000	1,000	200	1,000
	TOTAL COMMUNITY SERVICES	186,150	459,558	201,218	210,047	204,877	217,313

	Wood	Actual	Actual	Actual	Budget	Projected Actual	Proposed
73400	PRESCHOOL	2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
105	Director	12,849	11,568		84,911	84,911	5,000
116	Teachers	530,895	533,958	561,056	472,441	531,441	550,942
127	Career Ladder Extended Contract	-					
163	Educational Assistants	139,775	147,749	154,310	158,091	158,562	169,502
189	Other Salaries and Wages	-	11,190	10,231	11,000	11,951	-
195	Substitute Teachers - Certified	252	56	420	200	200	200
198	Substitute Teachers - Non certified	7,801	6,018	12,330	10,000	11,280	11,000
201	Social Security	50,607	52,867	55,661	56,353	60,992	56,353
204	Retirement	60,411	63,931	71,999	59,648	65,019	60,203
206	Life Insurance	1,331	1,337	1,349	1,600	1,401	1,610
207	Health Insurance	199,525	200,406	197,577	186,985	203,791	203,924
208	Dental Insurance	7,019	6,791	6,726	6,500	6,451	6,300
355	Travel	2,170	2,419	2,771	800	800	300
429	Instructional Supplies and Materials	1,909	2,960	-	4,000	4,000	2,000
499	Other Supplies and Materials	25,315	7,861	5,918	2,305	2,305	
524	In-service/Staff Development	6,071	5,998	2,982	12,000	12,000	10,761
599	Other Charges	634	7,978	-			
722	Instructional Equipment	-					
	TOTAL PRESCHOOL	1,046,564	1,063,087	1,083,330	1,066,834	1,155,104	1,078,095

	Harris						
76000	CAPITAL OUTLAY	Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-14	2014-15	2015-2016	2016-2017	2016-2017	2017-2018
76100	REGULAR CAPITAL OUTLAY						
307	Communications						
321	Engineering Services	11,360	6,871	40,691	75,000	94,376	50,000
331	Legal Services						
706	Building Construction	-			535,000	535,000	-
707	Building Improvements	-			733,693	733,693	-
715	Land						
724	Site Development	12,874	-				
799	Other Capital Outlay	131,225	233,613	133,470	150,000	150,000	150,000
	Total Capital Outlay	155,459	240,484	174,161	1,493,693	1,513,069	200,000
	GRAND TOTAL EXPENDITURES	48,371,862	49,677,068	49,928,638	54,101,050	52,034,685	55,607,614
	Difference in Revenues and Expenditures	(577,405)	(1,067,668)	(311,891)	(1,752,968)	846,109	(2,523,842)
	Fund Balance	Actual	Actual	Actual	Budget	Projected Actual	Proposed
		2013-2014	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	Excess of Revenues and Other Sources						
	Over (Under) Expenditures and Other Uses	(577,405)	(1,067,668)	(311,891)	(1,752,968)	846,109	(2,523,842)
			Audited	Audited	Audited	Audited	Estimate
	Beginning Fund Balance	#REF!	4,869,522	3,809,039	3,634,291	3,634,291	4,480,400
				Estimate		Estimate	Estimate
	Ending Fund Balance/Reserves	4,866,501	3,801,854	3,497,148	1,881,323	4,480,400	1,956,559

Cumberland County School Nutrition Program

Central Cafeteria Fund

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2018

Account #	Description	2015-2016 Audited	2016-2017 Approved	May 12, 2017 Year-To-Date	2016-2017 Expected Year End	2017-2018 Proposed	Increase (Decrease)	Change based on 2016-2017 Approved
	<u>Estimated Revenues</u>							
43000	<u>Charges for Current Services</u>							
43500	<u>Education Charges</u>							NOTES:
43521	Lunch Payments-Children	\$ 406,850	\$ 300,380	\$ 272,179	\$ 302,178	\$ 314,265	\$ 13,885	4% Meal Price Increase
43522	Lunch Payments-Adults	\$ 50,041	\$ 49,100	\$ 55,532	\$ 62,532	\$ 65,971	\$ 16,871	5.5% Meal Price Increase
43523	Breakfast Payments-Children	\$ 34,760	\$ 20,289	\$ 17,378	\$ 19,765	\$ 19,765	\$ (524)	No Meal Price Increase
43523	Breakfast Payments-Adults	\$ 4,466	\$ 4,500	\$ 3,996	\$ 4,596	\$ 4,596	\$ 96	No Meal Price Increase
43525	A la Carte Sales	\$ 307,638	\$ 330,000	\$ 226,071	\$ 251,650	\$ 264,232	\$ (65,768)	5% Growth Projected
43990	<u>Other Charges for Services</u>							
43990	Banquet- Other Charges	\$ 9,023	\$ 11,800	\$ 7,355	\$ 11,200	\$ 11,760	\$ (40)	5% Growth Projected
	Total Charges for Current Services	\$ 812,778	\$ 716,069	\$ 582,511	\$ 651,921	\$ 680,589	\$ (35,480)	
44000	<u>Other Local Revenues</u>							
44100	<u>Recurring Items</u>							
44110	Investment Income	\$ 831	\$ 925	\$ 700	\$ 801	\$ 801	\$ (124)	Remain about the same
44170	Miscellaneous Refunds	\$ 13,259	\$ 14,200	\$ 13,646	\$ 15,565	\$ 16,343	\$ 2,143	5% Growth Projected
44530	Sale of Equipment	\$ 765	\$ -	\$ 185	\$ 185	\$ -	\$ -	
44570	Contributions and Gifts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Local Revenues	\$ 14,855	\$ 15,125	\$ 14,531	\$ 16,551	\$ 17,144	\$ 2,019	
46000	<u>State of Tennessee</u>							
46500	<u>State Education Funds</u>							
46520	School Food Service - State Matching	\$ 35,386	\$ 40,400	\$ 37,746	\$ 37,746	\$ 38,000	\$ (2,400)	Remain about the same
	Total State of Tennessee	\$ 35,386	\$ 40,400	\$ 37,746	\$ 37,746	\$ 38,000	\$ (2,400)	
47000	<u>Federal Through State</u>							
47100								
47111	USDA School Lunch Program	\$ 2,230,198	\$ 2,531,589	\$ 2,011,183	\$ 2,572,500	\$ 2,675,400	\$ 143,811	3% Rate Increase + 1% Growth in Participation
47112	USDA - Commodities	\$ 211,828	\$ 305,180	\$ -	\$ 347,055	\$ 354,400	\$ 49,220	\$ amount set by State and expenditure line #469 w/ same amount
47113	USDA School Breakfast Program	\$ 1,066,178	\$ 1,298,177	\$ 955,320	\$ 1,211,630	\$ 1,260,095	\$ (38,082)	3% Rate Increase + 1% Growth in Participation
47114	USDA Other - Afterschool Snack	\$ 102,289	\$ 242,233	\$ 86,021	\$ 115,050	\$ 119,652	\$ (122,581)	3% Rate Increase + 1% Growth in Participation
47115	USDA - Food Service Equipment Grant	\$ 12,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	USDA Equipment Grant for CCHS
47590	Other Federal Through State	\$ 60,945	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Federal Through State	\$ 3,683,438	\$ 4,377,179	\$ 3,052,524	\$ 4,246,235	\$ 4,429,547	\$ 52,368	
49000	<u>Other Sources (Non-Revenue)</u>							
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Sources (Non-Revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Estimated Revenues	\$ 4,546,457	\$ 5,148,773	\$ 3,687,312	\$ 4,952,453	\$ 5,165,280	\$ 16,507	

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

Account #	Description	2015-2016 Audited	2016-2017 Approved	May 12, 2017 Year-To-Date	2016-2017 Expected Year End	2017-2018 Proposed	Increase (Decrease)	
	<u>Estimated Expenditures</u>							
75000	<u>Operation of Non-Instructional Services</u>							
73100	<u>Food Service</u>							
105	Supervisor/Director	\$ 49,442	\$ 50,464	\$ 44,115	\$ 50,423	\$ 53,532	\$ 3,068	Step Raise + 4% on Pay Scale
119	Bookkeepers	\$ 64,504	\$ 66,373	\$ 57,611	\$ 66,291	\$ 70,325	\$ 3,952	Step Raise + 4% on Pay Scale
165	Cafeteria Personnel	\$ 1,294,265	\$ 1,400,780	\$ 1,153,512	\$ 1,280,485	\$ 1,449,050	\$ 48,270	Step Raise + 4% on Pay Scale+ 3 Additional Training Days
167	Maintenance Personnel	\$ 82,796	\$ 86,424	\$ 75,033	\$ 86,335	\$ 93,413	\$ 6,989	Step Raise + 4% on Pay Scale
186	Longevity Pay	\$ 10,066	\$ 15,600	\$ 10,900	\$ 10,900	\$ 10,837	\$ (4,763)	Based on Current Employees
189	Other Salaries and Wages	\$ 18,167	\$ 19,399	\$ 17,280	\$ 18,498	\$ 19,650	\$ 251	Courier Step Raise + 4% and Perfect Attendance Pay for Café Employees
201	Social Security	\$ 115,355	\$ 125,387	\$ 102,725	\$ 113,470	\$ 127,261	\$ 1,874	
204	State Retirement	\$ 82,045	\$ 96,294	\$ 39,809	\$ 45,731	\$ 45,775	\$ (50,519)	Non Cert Matching Rate Decreased this SY
206	Employee Insurance-Life	\$ 1,386	\$ 1,819	\$ 1,367	\$ 1,506	\$ 1,659	\$ (160)	Based on Current Rate for 38 FT Employees
207	Employee Insurance-Medical	\$ 251,365	\$ 269,410	\$ 231,728	\$ 253,561	\$ 270,744	\$ 1,334	Based on Current Rate for 38 FT Employees + 7 % increase in January
208	Employee Insurance-Dental	\$ 11,973	\$ 12,046	\$ 10,651	\$ 11,594	\$ 11,308	\$ (738)	Based on Current Rate for 38 FT Employees + 7 % increase in January
210	Unemployment Compensation	\$ 5,612	\$ 5,850	\$ 2,680	\$ 3,934	\$ 5,850	\$ -	
307	Communication	\$ 6,771	\$ 7,500	\$ 3,546	\$ 4,303	\$ 5,200	\$ (2,300)	
336	Maintenance & Repair Services-Equipment	\$ 935	\$ -	\$ -	\$ -	\$ -	\$ -	
337	Maintenance & Repair Services-Office Equipment	\$ 2,346	\$ 1,990	\$ 269	\$ 269	\$ 350	\$ (1,640)	
347	Pest Control	\$ 4,292	\$ 4,680	\$ 3,480	\$ 3,828	\$ 4,680	\$ -	
354	Transportation-Commodity Delivery	\$ 1,156	\$ 4,500	\$ 9,988	\$ 9,989	\$ 10,400	\$ 5,900	
355	Travel	\$ 4,174	\$ 1,145	\$ 546	\$ 665	\$ 875	\$ (270)	
359	Disposal Fees	\$ 27,113	\$ 28,000	\$ 30,650	\$ 34,050	\$ 34,050	\$ 6,050	No Rate Increase
399	Other Contracted Services	\$ 16,845	\$ 12,462	\$ 5,710	\$ 8,110	\$ 9,600	\$ (2,862)	
418	Equipment and Machinery Parts	\$ 38,359	\$ 48,200	\$ 33,048	\$ 43,461	\$ 45,500	\$ (2,700)	
422	Food Supplies	\$ 2,086,597	\$ 2,237,828	\$ 1,901,926	\$ 2,128,033	\$ 2,213,155	\$ (24,673)	3% Price Increase + 1% for growth
435	Office Supplies	\$ 10,435	\$ 9,500	\$ 4,797	\$ 5,603	\$ 6,400	\$ (3,100)	
451	Uniforms	\$ 2,905	\$ 3,300	\$ 3,354	\$ 3,354	\$ 3,330	\$ 30	111 Café Employees * \$30 allotment
452	Utilities	\$ 2,702	\$ 2,835	\$ 3,218	\$ 3,812	\$ 4,000	\$ 1,165	
469	USDA - Commodities	\$ 211,828	\$ 305,180	\$ -	\$ 347,055	\$ 354,400	\$ 49,220	Corresponds with Revenue Account #47112
499	Other Supplies and Materials	\$ 132,460	\$ 145,362	\$ 120,257	\$ 137,757	\$ 143,268	\$ (2,094)	3% Price Increase + 1% for growth
524	In-Service/Staff Development	\$ 1,325	\$ 17,190	\$ 7,559	\$ 10,785	\$ 19,500	\$ 2,310	
599	Other Charges	\$ 39,858	\$ 31,439	\$ 11,473	\$ 12,675	\$ 21,550	\$ (9,889)	**See Below
710	Food Service Equipment	\$ 99,058	\$ 120,000	\$ 110,009	\$ 111,010	\$ 120,900	\$ 900	Kitchen equipment and café table replacement
	Total Estimated Expenditures	\$ 4,676,135	\$ 5,130,957	\$ 3,997,241	\$ 4,807,487	\$ 5,156,561	\$ 25,605	

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

	2015-2016	2016-2017	May 12, 2017	2016-2017	2017-2018	Increase
	Audited	Approved	Year-To-Date	Expected Year End	Proposed	(Decrease)
Total Estimated Revenues	\$ 4,546,457	\$ 5,148,773	\$ 3,687,312	\$ 4,952,453	\$ 5,165,280	\$ 16,507
Total Estimated Expenditures	\$ 4,676,135	\$ 5,130,957	\$ 3,997,241	\$ 4,807,487	\$ 5,156,561	\$ 25,605
Excess of Estimated Revenues Over/ (Under) Estimated Expenditures	\$ (129,678)	\$ 17,816	\$ (309,929)	\$ 144,966	\$ 8,719	\$ (9,098)
Estimated Beginning Fund Balance, July 1	\$ 920,918	\$ 791,240	\$ 791,240	\$ 791,240	\$ 881,206	\$ 89,966
Estimated Ending Fund Balance w / Inventory , June 30	\$ 791,240	\$ 809,056	\$ 481,312	\$ 936,206	\$ 889,925	\$ 80,868
Fund Balance Reserved for Inventory	\$ 55,489	\$ 55,489	\$ 89,545	\$ 55,000	\$ 55,000	\$ (489)
Fund Balance , June 30	\$ 735,751	\$ 753,567	\$ 391,767	\$ 881,206	\$ 834,925	\$ 81,357

Right at 2 months average operating balance

Account Receivable - April Federal Reimbursement

\$ 401,766

Net Revenue

\$ 793,533

Items charged to account 73100-599 Other Charges:

- Health Department permits
- Decorations and promotional items
- Drug screens for workman's comp claims
- Paint and wall décor for the café and kitchens
- Decorated lunch sacks
- Keys and charges for rekeying locks
- Repair charges for maintenance trucks, and old bus
- Postage charges
- School Nutrition Association /TSNA yearly membership dues for employees

Debt Service Fund
Fiscal Year 2017-2018

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2018				
		Actual	Estimated	Proposed
		FY 15-16	FY 16-17	FY 17-18
Account	Description			
No.				
	<u>Estimated Revenues</u>			
	LOCAL TAXES			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	2,456,270	2,498,122	3,337,992
40120	Trustee's Collection Prior	58,804	56,461	57,000
40125	Trustee's Collections - Bankruptcy	0	0	0
40130	Clerk & Master Collections	37,628	27,440	27,000
40140	Interest & Penalty	27,609	23,737	24,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	2,074,460	2,112,270	2,158,740
40266	Litigation Tax-Jail or Workhouse	288,621	269,897	270,000
	Total Local Taxes	4,943,392	4,987,927	5,874,732
	OTHER LOCAL REVENUES			
44110	Investment Income	0	0	0
44170	Other Local Revenue	0	0	0
44500	Sale of Property	0	0	0
	Total Other Local Revenues	0	0	0
48000	Other Governments			
48100	Contributions	364,320	0	0
	Total Other Governments	364,320	0	0
	OTHER SOURCES			
49800	Transfers In	0	0	0
	TOTAL REVENUES	5,307,712	4,987,927	5,874,732

Debt Service Fund
Fiscal Year 2017-2018

	Estimated Expenditures			
		FY 15-16	FY 16-17	FY 17-18
82100	PRINCIPAL			
82110	General Government			
601	Principal on Bonds	0	75,000	55,000
602	Principal on Notes	0	508,646	0
612	Principal on Other Loans Payable	573,046	593,524	150,000
	Total General Government	573,046	1,177,170	205,000
82130	Education			
612	Principal on Other Loans Payable	1,678,994	1,404,980	1,953,504
	Total Education	1,678,994	1,404,980	1,953,504
82200	INTEREST			
82210	General Government			
603	Interest on Bonds	0	0	84,200
604	Interest on Notes	0	343	0
613	Interest on Other Loans Payable	363,232	317,691	404,114
	Total General Government	363,232	318,034	488,314
82230	Education			
613	Interest on Other Loans Payable	1,115,570	1,055,678	1,949,001
	Total Education	1,115,570	1,055,678	1,949,001
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	4,000	2,500	6,000
510	Trustee's Commission	75,122	81,000	81,000
	Total General Government	79,122	83,500	87,000
99000	OTHER USES			
99100	Transfers Out	0	0	0
	Total Transfers Out	0	0	0
	Total Expenditures	3,809,964	4,039,362	4,682,819
	Over/Under(-)	1,497,748	948,565	1,191,913
	Beginning Fund Balance 07/01	10,315,419	11,813,167	12,761,732
	Ending Fund Balance 06/30	11,813,167	12,761,732	13,953,645

Education
Capital Projects Fund
Fiscal Year 2017-2018

Cumberland County, Tennessee				
Education Capital Projects				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2018				
Account #	Description	Actual 15-16	Estimated 16-17	Proposed 17-18
	Estimated Revenue			
49000	Other Sources			
49100	Bonds Issued	0	0	12,350,000
	Total Other Sources	0	0	12,350,000
	Total Estimated Revenues	0	0	12,350,000
Account #	Description	Actual 15-16	Estimated 16-17	Proposed 17-18
	Estimated Expenditures			
90000	Capital Projects			
91300	Education Capital Projects			
706	Building Construction	0	0	9,300,000
707	Building Improvements	0	0	3,050,000
	Total Education Capital Projects			12,350,000
	Total Estimated Expenditures	0	0	12,350,000
	Over/Under(-)	0	0	0
	Beginning Fund Balance 07/01	0	0	0
	Ending Fund Balance 06/30	0	0	0