

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 Clafflin
Sonya Rimmer
9th District
Woody Geisler
John Patterson

July 27, 2018

To: All County Commissioners, County Mayor, Highway Superintendent, Director of
Schools & 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 2018-2019 on **Thursday - August 9, 2018 at 6:30 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

**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 27, 2018

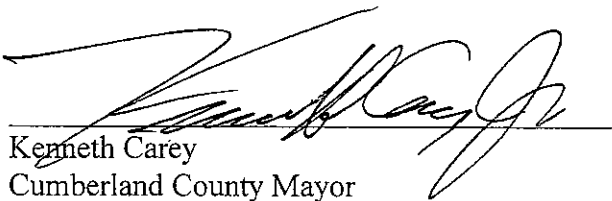
**NOTICE OF CALL OF A SPECIAL SESSION OF THE CUMBERLAND COUNTY BOARD OF COMMISSIONERS,
CUMBERLAND COUNTY, TENNESSEE**

Each of you, as members of the Cumberland County Board of Commissioners, are hereby summoned to a Public Hearing to be held in the large meeting room on the third (3rd) floor of the Courthouse in Crossville, Tennessee on Thursday, August 09, 2018 at 6:30 o'clock P.M with a Special Session of the Cumberland County Board of Commissioners, to be held in the Courthouse large meeting room beginning at 7:00 o'clock P.M., Thursday, August 09, 2018 for the following purpose:

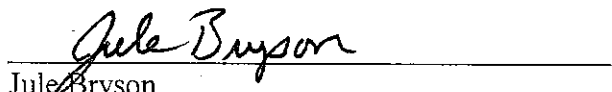
RESOLUTION 08-09-2018-1-Fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2018 (General Fund Tax Rate \$0.6121, General Purpose School Fund Tax Rate \$0.6100, Solid Waste/Sanitation Fund Tax Rate \$0.1207, General Debt Service Fund Tax Rate \$0.2225 for a combined property tax rate of \$1.5653) (Foster)

RESOLUTION 08-09-2018-2-Making appropriations for the various funds, departments, institutions, offices and agencies of Cumberland County, Tennessee, for the year beginning July 1, 2018 and ending June 30, 2019 (Foster)

RESOLUTION 08-09-2018-3-Appropriations to non-profit charitable organization of Cumberland County, Tennessee for the year beginning July 1, 2018 and ending June 30, 2019 (Foster)


Kenneth Carey
Cumberland County Mayor

ATTEST:


Julie 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 27, 2018

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 2018-2019 budget in the large meeting room of the courthouse in Crossville, Tennessee, on Thursday, August 09, 2018 beginning at 6:30 o'clock P.M.

Following the Public Hearing, the Cumberland County Commission will convene and meet in special session at 7:00 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.

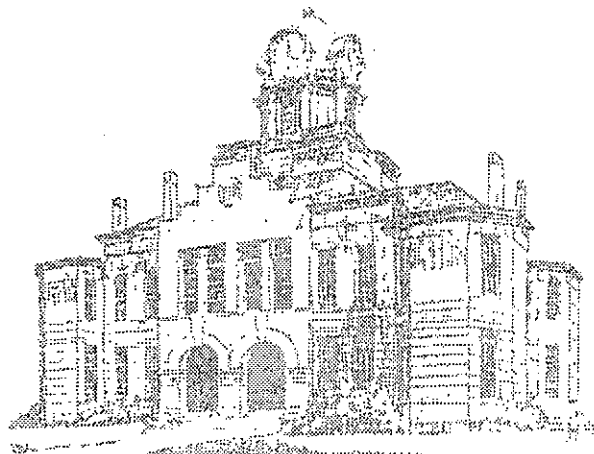
Sincerely,



Jule Bryson,
Cumberland County Clerk

JB/dc

Enclosures



SPECIAL CALL SESSION OF THE CUMBERLAND COUNTY COMMISSION

THURSDAY, AUGUST 09, 2018

7:00 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 08-09-2018-1-Fixing the tax levy in Cumberland County, Tennessee for the fiscal year beginning July 1, 2018 (General Fund Tax Rate \$0.6121, General Purpose School Fund Tax Rate \$0.6100, Solid Waste/Sanitation Fund Tax Rate \$0.1207, General Debt Service Fund Tax Rate \$0.2225 for a combined property tax rate of \$1.5653) (Foster)

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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, 2019

**Special Session
August 9, 2018**

**RESOLUTION FIXING THE TAX LEVY IN
CUMBERLAND COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2018**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on this 9th day of August, 2018, that the combined property tax rate for Cumberland County, Tennessee for the fiscal year beginning July 1, 2018 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	\$ 0.6121
Solid Waste/Sanitation	0.1207
General Purpose School	0.6100
General Debt Service	<u>0.2225</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 9th day of August, 2018.

SPONSERD BY:



Allen Foster

ATTEST:

APPROVED BY:

County Mayor, Kenneth Carey, Jr.

August 9, 2018

Cumberland County, Tennessee

Statement of Estimated Revenue from Current Property Taxes

2018 Assessments Based Upon Estimated

Assessed Valuation of \$1,554,277,297

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 6%	Net Estimated Collection of Taxes
General	\$ 0.6121	\$ 9,513,687	\$ 570,821	\$ 8,942,865
Solid Waste/Sanitation	\$ 0.1207	\$ 1,876,004	\$ 112,560	\$ 1,763,444
General Purpose School	\$ 0.6100	\$ 9,481,047	\$ 568,863	\$ 8,912,184
General Debt Service	\$ 0.2225	\$ 3,458,251	\$ 207,495	\$ 3,250,756
Total	\$ 1.5653	\$ 24,328,988	\$ 1,459,739	\$ 22,869,249

RESOLUTION 08-09-2018-2

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF CUMBERLAND COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Cumberland County, Tennessee, assembled in special session on the 9th day of August, 2018, 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, 2018 and ending June 30, 2019, according to the following schedule:

101 GENERAL FUND

51100	County Commission	1,575,516
51210	Board of Equalization	3,300
51220	Beer Board	1,000
51240	Other Boards & Committees	5,000
51300	County Executive/Mayor	262,556
51400	County Attorney	60,000
51500	Election Commission	403,898
51600	Register of Deeds	342,216
51740	Engineering (Communication System)	216,500
51800	County Buildings	635,809
51900	Other General Administration	136,853
51910	Preservation of Records	45,837
52100	Accounting And Budgeting	471,040
52300	Property Assessor's Office	669,076
52400	County Trustee's Office	396,537
52500	County Clerk's Office	687,856
53100	Circuit Court	698,422
53300	General Sessions	285,078
53400	Chancery Court	284,208
53500	Juvenile Court	96,944
53700	Judicial Commissioners	224,287
53800	Probate Court	232,128
53920	Courtroom Security	186,052
54110	Sheriff's Department	3,410,457
54120	Special Patrols	441,256
54150	Drug Enforcement-Cops	41,091
54210	Jail	4,168,447
54240	Juvenile Services	137,453
54310	Fire Prevention and Control	1,061,819
54410	Civil Defense	150,680
54420	Rescue Squad	11,000
54490	Other Emergency Management	1,199,762
54610	County Coroner/Medical Examiner	100,000
54900	Other Public Safety	31,212
55110	Health Department	1,258,887
55120	Rabies and Animal Control	73,785
55130	Ambulance Service	4,331,414
55170	Alcohol And Drug Programs	114,427
55390	Appropriation to State	55,930
55900	Other Public Health Animal Shelter	256,291
56300	Senior Citizens Assistance	25,775
56500	Libraries	781,716
56700	Parks and Fair Boards	235,445
56900	Other Social, Cultural and Rec	17,100
57100	Agriculture Extension Service	101,730
57500	Soil Conservation	104,994
58110	Tourism	85,000
58190	Other Economic & Community Development	62,500
58300	Veteran's Service	99,604
58400	Other Charges	623,647
58500	Contributions to Other Agencies	26,650
58600	Employee Benefits	123,726
58900	Miscellaneous	50,500
	Total General Fund	<u>27,102,409</u>

112 COURTHOUSE & JAIL MAINTENANCE FUND

51800 County Buildings	104,610
58400 Other Charges	1,000
Total Courthouse & Jail Maintenance Fund	<u>105,610</u>

116 Solid Waste/Sanitation Fund

55731 Waste Pickup	283,331
55732 Convenience Centers	1,265,629
55751 Recycling Center	651,761
55770 Post Closure Care Cost	86,800
58400 Other Charges	37,000
58600 Employee Benefits	64,200
64000 Litter & Trash Collection	87,108
Total Solid Waste/Sanitation Fund	<u>2,475,830</u>

122 DRUG CONTROL FUND

54150 Drug Enforcement	76,075
58400 Other Charges	160
Total Drug Control Fund	<u>76,235</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	187,557
62000 Highway and Bridge Maintenance	2,573,439
63100 Equipment Operation and Maintenance	289,090
65000 Other Charges	102,000
66000 Employee Benefits	92,244
68000 Capital Outlay	1,340,743
Total Highway/Public Works Fund	<u>4,585,073</u>

141 GENERAL PURPOSE SCHOOL FUND

71100 Regular Instruction	26,323,922
71150 Alternative Schools Program	150,045
71200 Special Education Program	3,195,315
71300 Vocational Education\CTE	3,329,451
71400 Student Body Education Program	457,306
72110 Attendance	72,957
72120 Health Services\CSH	552,653
72130 Other Student Support	1,470,525
72210 Regular Instruction	1,243,637
72220 Special Education Program	573,974
72230 Vocational Education	374,211
72250 Technology	1,346,396
72310 Board of Education	1,112,759
72320 Office of the Superintendent	275,731
72410 Office of the Principal	3,698,058
72510 Fiscal Service	140,762
72520 Human Resources\Personnel	152,639
72610 Operation of Plant	5,114,132
72620 Maintenance of Plant	2,675,073
72710 Transportation	2,800,836
73300 Community Services	213,659
73400 Preschool	1,150,093
76100 Capital Outlay	387,920
82130 Debt Service	266,936
82230 Debt Service	31,944
99100 Transfers	200,000

Total General Purpose School Fund		<u>57,310,933</u>
142 Federal Programs		
Total Federal Programs		<u>4,154,236</u>
143 CENTRAL CAFETERIA FUND		
73100 Food Service		
Total School Food Service		<u>5,107,718</u>
151 GENERAL DEBT SERVICE FUND		
82110 Principal-General Government	1,308,500	
82130 Principal-Education	2,674,027	
82210 Interest- General Government	424,164	
82230 Interest- Education	2,208,995	
82310 Other Debt Service - General Government	101,000	
Total General Debt Service Fund		<u>6,716,686</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, 2019. 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 2018-2019 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 counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2019.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent county property taxes for the year 2017 and prior years and the interest and penalty thereon collected during the year ending June 30, 2019, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2017. 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, 2019.

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, 2018. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 9th day of August, 2018.

SPONSERD BY:

ATTEST:


Allen Foster

APPROVED BY:

County Mayor, Kenneth Carey, Jr.

8/9/2018

**APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF CUMBERLAND COUNTY, TENNESSEE
FOR THE YEAR BEGINNING July 1, 2018 AND ENDING June 30, 2019**

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 9th day of August, 2018.

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

Cumberland County Chamber of Commerce	\$62,500
Fair Park Senior	\$25,775
Fairfield Glade Fire Department	\$20,000
Hilltoppers	\$17,100
Rescue Squad	\$11,000
Upper Cumberland Reconnect Community	\$2,800
Veterans Honor Guard	\$4,000
Wags and Whiskers	\$3,000
Young Marines	\$850

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, 2018. This resolution shall be spread upon the minutes of the Board of County Commissioners

Sponsor:



Attest:

Approval:

General Fund
Fiscal Year 18-19

General Fund				
Statement of Estimated Revenues				
For The Fiscal Year Ended June 30, 2019				
Account		Actual 16-17	Estimated 17-18	Proposed 18-19
No.	Description			
40000	LOCAL TAXES			
41000	County Property Taxes			
40110	Current Property Tax	8,664,031	8,703,568	8,942,865
40120	Trustee's Collections-Prior			
	Years	149,749	146,454	153,400
40125	Trustee's Collections- Bankruptcy	0	0	
40130	Circuit/Clerk & Master			
	Collections-Prior Years	101,260	113,720	103,000
40140	Interest & Penalty	90,485	84,764	80,000
40150	Pick-Up Taxes	50	50	50
40162	Payments in Lieu of Taxes			
	Local Utilities	0	0	0
40163	Payments in Lieu of Taxes-Other	52,593	11,522	11,522
40200	County Local Option Taxes			
40210	Local Option Sales Tax	648,254	695,820	697,345
40220	Hotel/Motel Tax	829,757	858,000	885,000
40250	Litigation Tax-General	88,011	89,634	87,196
40260	Litigation Tax-Special Purpose	17,458	15,904	21,543
40270	Business Tax	856,574	872,000	894,000
40275	Mixed Drink Tax	29,400	0	0
40290	Other County Local Option Taxes	4,843	5,037	5,404
40300	Statutory Local Taxes			
40320	Bank Excise Tax	145,022	166,710	180,000
40330	Wholesale Beer Tax	361,985	364,000	364,000
40350	Interstate Telecommunications Tax	3,611	3,706	3,706
40390	Other Statutory Local Taxes	4,716	4,915	4,815
	TOTAL LOCAL TAXES	12,047,799	12,135,804	12,433,846
41000	LICENSES AND PERMITS			
41100	Licenses and Permits	0		
41130	Animal Vaccination	99,864	200,765	128,145
41140	Cable TV Franchise	216,943	234,167	240,000
41500	Permits			
41510	Beer Permits	19,738	1,200	1,200
	TOTAL LICENSES AND PERMITS	336,545	436,132	369,345
42000	FINES, FORFEITURES			
	AND PENALTIES			
42100	Circuit Court			
42110	Fines	3,692	2,617	2,800
42120	Officer Costs	9,721	6,555	7,500
42141	Drug Court Fees	2,373	2,032	2,500
42150	Jail Fees	3,728	2,330	2,500
42180	DUI Treatment Fines	2,337	902	1,300
42190	Data Entry Fee Circuit Court	3,245	1,947	2,300
42191	Courtroom Security Fee	368	36	100
42300	General Sessions Court			
42310	Fines	24,779	20,942	22,000
42320	Officers Costs	80,075	72,942	79,000

General Fund
Fiscal Year 18-19

42330	Game & Fish Fines	162	573	600
42341	Drug Court Fees	6,840	5,134	5,800
42342	Veterans Treatment Court Fines	95	0	0
42350	Jail Fees	11,528	10,835	10,001
42380	DUI Treatment Fines	12,410	9,488	10,400
42390	Data Entry Fee General Session Court	22,848	22,873	24,500
42391	Courtroom Security Fee	1,976	2,003	1,800
42400	Juvenile Court			
42410	Fines	42	0	0
42450	Jail Fees	858	0	0
42500	Chancery Court			
42520	Officer Costs	18,980	26,497	24,000
42530	Data Entry Fee Chancery Court	11,468	11,326	10,800
42591	Courtroom Security Fee	139	257	250
	TOTAL FINES, FORF. & PENALTIES	217,664	199,289	208,151
43000	CHARGES FOR CURRENT SERVICES			
43100	General Service Charges			
43120	Patient Charges	3,670,536	4,035,575	4,000,000
43350	Copy Fees	1,056	1,211	1,100
43360	Library Fees	21,966	21,731	20,500
43366	Greenbelt Late Application Fee	200	300	300
43370	Telephone Commissions	66,185	58,307	58,000
43392	Data Processing Fee-Register	33,846	31,344	31,000
43394	Data Processing Fee-Sheriff	27,585	4,551	10,000
43395	Sexual Offender Registration Fee - Sheriff	9,450	8,600	9,100
43396	Data Processing Fee-County Clerk	1,194	558	500
43583	TBI Criminal Background Fee	315	8,575	8,575
	TOTAL CHGS FOR CURRENT SVCS	3,832,333	4,170,752	4,139,075
44000	OTHER LOCAL REVENUES			
44100	Recurring Items	0	0	0
44110	Interest Earned	49,406	172,382	179,719
44120	Lease/Rentals	67,058	66,394	65,300
44131	Commissary Sales	45,035	43,733	48,000
44146	E-Rate Funding	5,890	2,504	5,900
44170	Miscellaneous Refunds	32,442	18,985	17,000
44500	Nonrecurring Items			
44530	Sale of Equipment	15,752	3,044	0
44540	Sale of Property	284,926	0	0
44560	Damages From Individuals	9,355	24,945	100,000
44570	Contributions and Gifts	0	0	0
44990	Other Local Revenue	0	0	0
	TOTAL OTHER LOCAL REVENUES	509,864	331,987	415,919
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	Fees in Lieu of Salary			
45510	County Clerk	515,194	513,000	500,034
45520	Circuit Court Clerk	195,450	142,835	158,000
45540	General Sessions Court Clerk	359,083	372,159	375,000
45550	Clerk and Master	367,195	353,669	353,000
45580	Register	406,129	387,024	387,000
45590	Sheriff	13,406	36,114	33,567
45610	Trustee	807,131	840,800	860,000
	TOTAL FEES RECEIVED FROM			

General Fund
Fiscal Year 18-19

	COUNTY OFFICIALS	2,663,588	2,645,601	2,666,601
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	34,200	36,000	36,000
46220	Drug Control Grants	48,849	0	0
46290	Other Public Safety Grants	0	63,715	70,632
46300	Health and Welfare Grants			
46310	Health Department Programs	780,597	738,443	766,000
46800	Other State Revenues			
46820	Income Tax	349,783	289,845	284,000
46830	Beer Tax	18,415	17,839	17,839
46835	Vehicle Certificate of Title Fees	13,155	13,273	13,200
46840	Alcoholic Beverage Tax	117,415	119,500	119,500
46850	Mixed Drink Tax	0	30,606	29,013
46851	State Revenue Sharing TVA	1,042,213	1,050,000	1,050,000
46915	Contracted Prisoner Boarding	530,506	620,000	620,000
46940	Reappraisal Program Reimbursement	7,122	11,751	11,751
46960	Registrar's Salary Supplement	15,164	15,164	15,164
46980	Other Grants	215,376	10,520	157,644
46990	Other State Revenues	13,086	0	0
	TOTAL STATE OF TENNESSEE	3,194,881	3,034,656	3,208,743
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47180	Community Development	18,223	0	0
47220	Civil Defense Reimbursement	46,000	78,917	81,500
47230	Disaster Relief Grants	1,459,844	0	0
47250	Law Enforcement Grants	32,474	0	0
47590	Other Federal Through State	71,073	5,800	
47990	Other Direct Federal Revenue	355,885	39,206	45,000
	TOTAL FEDERAL GOVERNMENT	1,983,499	123,923	126,500
48000	OTHER GOVERNMENTS AND CITIZENS GROUPS			
48100	Other Governments			
48130	Contributions	98,794	191,803	196,300
48140	Contracted Services (E911/Dispatch)	684,681	577,948	599,881
48610	Donations	20,506	18,300	100
	TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS	803,981	788,051	796,281
49000	Other Sources			
49200	Note Issued	508,646	0	928,500
49700	Insurance Recovery	0	6,400	0
	Total Other Sources	508,646	6,400	928,500
	Total Estimated Revenues	26,098,800	23,872,595	25,292,961
General Fund				
General Fund				

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Statement of Proposed Expenditures For the Fiscal Year Ending June 30, 2018				
Account No	Description			
51100	COUNTY COMMISSION	Actual 16-17	Estimated 17-18	Proposed 18-19
189	Other Salaries and Wages	0	0	0
191	Board & Commission Members Fees	80,803	84,648	88,945
201	Social Security	6,115	6,408	6,804
204	State Retirement	1,398	2,312	4,892
208	Dental	0	0	0
305	Audit Services	20,394	20,989	22,000
308	Consultants	0	225	5,000
309	Contracts with Government Agencies(UCHRA & Planner)	43,440	43,440	43,440
312	Contracts with Private Agencies (Veteran's Honor Guard)	0	1,200	4,000
316	Contributions	9,126	63,561	0
320	Dues and Memberships	2,902	2,902	2,902
332	Legal Notices, Recording and Court Costs	500	0	500
334	Maintenance Agreements (Hwy Signal Lights)	3,500	3,500	3,500
350	Internet Connectivity	0	0	625
355	Travel	4,993	3,141	10,000
399	Other Contracted Services	714	360	2,000
712	Heating and Air Conditioning Equipment	6,000	0	0
715	Land	40,000	0	45,000
790	Other Equipment	675,820	889,129	463,408
799	Other Capital Outlay	1,800	384	872,500
	TOTAL COUNTY COMMISSION	897,505	1,122,199	1,575,516
51210	BOARD OF EQUALIZATION	Actual 16-17	Estimated 17-18	Proposed 18-19
191	Board and Committee Members Fees	2,260	3,300	3,300
	TOTAL BOARD OF EQUALIZATION	2,260	3,300	3,300
51220	BEER BOARD	Actual 16-17	Estimated 17-18	Proposed 18-19
332	Legal Notices	0	0	500
533	Criminal Investigate of Applicate-TBI	29	145	500
	TOTAL BEER BOARD	29	145	1,000
51240	OTHER BOARDS & COMMITTEES	Actual 16-17	Estimated 17-18	Proposed 18-19
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 16-17	Estimated 17-18	Proposed 18-19
101	County Official	89,930	94,427	98,827
103	Assistant	30,804	31,420	32,050
161	Secretary(s)	22,440	22,473	26,306
186	Longevity Pay	1,200	757	905
201	Social Security	10,383	10,966	12,094
204	State Retirement	7,980	7,556	8,695
205	Employee Health Insurance	22,752	22,806	23,616
206	Life Insurance	144	141	147
208	Dental Insurance	916	935	992
299	Other Fringe Benefits	0	0	0
307	Communication	1,948	1,828	2,500
312	Contracts with Private Agencies (Mayor's Discretion)	27,800	30,188	30,600
316	Contributions (Playhouse)	9,500	11,500	11,500
320	Dues and Memberships	1,950	1,950	2,000
337	Maintenance & Repair Services - Office Equip	455	700	850

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349	Printing, Stationery and Forms	878	984	1,000
355	Travel	1,682	909	3,000
399	Other Contracted Services (History)	0	0	3,000
435	Office Supplies	2,573	2,097	3,500
508	Premiums on Corporate Surety Bonds	223	223	225
599	Other Charges	558	625	750
709	Data Processing Computer	0	2,400	0
	TOTAL COUNTY EXECUTIVE	234,116	244,885	262,556
51400	COUNTY ATTORNEY	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	49,662	46,493	60,000
505	Judgements	0	0	0
	TOTAL COUNTY ATTORNEY	49,662	46,493	60,000
51500	ELECTION COMMISSION	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	70,076	73,580	77,009
162	Clerical Personnel	96,577	98,509	100,480
169	Part-Time Personnel	11,480	10,470	12,999
186	Longevity Pay	2,927	2,986	3,215
192	Election Commission	9,300	10,500	10,500
193	Election Workers	53,720	31,155	68,000
196	In-Service Training	2,483	2,380	3,000
201	Social Security	13,684	13,721	14,818
204	State Retirement	9,822	9,629	9,939
205	Employee Health Insurance	29,509	30,408	31,488
206	Life Insurance	174	183	183
208	Dental insurance	1,256	1,281	1,322
307	Communication	2,762	2,818	2,850
320	Dues & Memberships	275	275	550
332	Legal Notices, Recording, Court Costs	4,598	4,867	7,000
336	Maintenance & Repair Services - Equipment	2,589	3,500	3,500
337	Maintenance Agreement	12,400	13,439	14,145
349	Printing, Stationery and Forms	11,731	12,005	16,000
351	Rentals	1,700	800	1,700
355	Travel	3,681	4,055	5,000
399	Other Contracted Services	11,900	10,800	13,200
435	Office Supplies	2,980	2,849	3,500
599	Other Charges	0	2,000	2,000
709	Data Processing Equipment	0	4,764	1,500
731	Voting Machines	11,300	0	0
	TOTAL ELECTION COMMISSION	366,924	346,974	403,898
51600	REGISTER OF DEEDS	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
106	Deputies	101,092	116,186	130,988
169	Part-time Personnel	22,155	10,359	22,706
186	Longevity Pay	2,917	2,941	3,270
201	Social Security	15,521	16,095	18,554
204	State Retirement	10,002	9,788	12,090
205	Employee Health Insurance	29,509	35,538	39,360
206	Life Insurance	180	188	219
208	Dental Insurance	1,256	1,518	1,653
307	Communications	1,395	1,547	1,500
320	Dues & Memberships	760	750	760
334	Maintenance Agreements	16,770	17,761	20,000
349	Printing, Stationery and Forms	1,120	793	2,000
355	Travel	0	0	500
435	Office Supplies	975	2	1,200
508	Premiums on Corporate Surety Bonds	350	350	350

General Fund
Fiscal Year 18-19

599	Other Charges	6	49	500
709	Data Processing Equipment	2,398	10,000	0
719	Office Equipment	0	885	1,000
	TOTAL REGISTER OF DEEDS	284,269	306,506	342,216
51740	ENGINEERING (Communication System)	Actual 16-17	Estimated 17-18	Proposed 18-19
307	Communication	1,156	747	1,500
330	Lease Payments	32,321	37,136	48,000
334	Maintenance Agreement	48,750	91,200	95,000
336	Maintenance & Repair Services	0	11,605	25,000
418	Equipment Parts	0	0	20,000
425	Gasoline/Diesel	0	0	1,500
452	Utilities	19,906	21,185	23,000
499	Other Supplies & Materials	0	0	2,500
	TOTAL ENGINEERING	102,133	161,873	216,500
51800	COUNTY BUILDINGS	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor	42,126	36,109	40,021
166	Custodial Personnel	213,806	217,373	225,942
169	Part-time Personnel	6,432	8,226	0
186	Longevity Pay	6,107	6,247	5,201
187	Overtime Pay	5,808	5,829	6,000
201	Social Security	21,214	21,322	21,072
204	State Retirement	12,275	13,999	14,864
205	Employee Health Insurance	66,496	67,680	78,720
206	Life Insurance	327	327	399
208	Dental Insurance	2,826	2,312	3,306
299	Other Fringe Benefits	6,520	7,225	4,285
321	Engineering Services	8,500	0	0
335	Maintenance & Repair Service - Buildings	121,756	120,118	130,000
355	Travel	187	145	200
425	Gasoline/Diesel	5,864	6,414	8,000
435	Office Supplies	264	536	600
451	Uniforms	2,442	3,452	3,200
452	Utilities	70,362	70,177	87,000
499	Other Supplies and Materials	0	7	7,000
718	Motor Vehicles	34,492	0	0
	TOTAL COUNTY BUILDINGS	627,804	587,498	635,809
51900	OTHER GENERAL ADMINISTRATION	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor	37,574	38,326	39,093
142	Mechanics	33,354	34,022	34,703
186	Longevity Pay	1,794	1,831	2,236
201	Social Security	5,535	5,596	5,901
204	State Retirement	3,958	4,080	4,243
205	Employee & Dependent Insurance	14,805	14,712	15,744
206	Life Insurance	111	111	111
208	Dental Insurance	628	641	661
299	Other Fringe Benefits	1,258	0	1,106
307	Communications	959	1,008	1,150
425	Gasoline	467	463	605
433	Lubricants	18,774	11,884	19,000
451	Uniforms	1,582	2,000	2,000
452	Utilities	4,704	4,334	5,100
499	Other Supplies & Materials	4,152	5,851	5,200
707	Building Improvements	20,500	0	0
	TOTAL OTHER GENERAL ADMINISTRATION	150,155	124,859	136,853

General Fund
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51910	PRESERVATION OF RECORDS	Actual 16-17	Estimated 17-18	Proposed 18-19
169	Part-time Personnel	17,947	18,453	22,143
196	In Service Training	545	1,225	2,000
201	Social Security	1,373	1,411	1,694
304	Architects	0	0	6,000
307	Communication	659	1,262	1,800
320	Dues and Memberships	65	95	200
349	Printing, Stationery, Forms	200	0	200
399	Other Contracted Services	2,786	2,757	3,000
432	Books	1,200	1,200	1,500
435	Office Supplies	5,499	4,436	7,000
437	Periodicals	95	46	200
499	Other Supplies & Materials	97	72	100
790	Other Equipment	0	9,332	0
	TOTAL PRESERVATION OF RECORDS	30,466	40,289	45,837
	TOTAL GENERAL GOVERNMENT	2,745,323	2,985,021	3,688,486
52100	ACCOUNTING AND BUDGETING	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
119	Accountants	199,171	182,438	225,452
186	Longevity Pay	7,875	6,936	7,417
201	Social Security	21,951	21,075	24,792
204	State Retirement	16,376	14,804	17,824
205	Employee & Dependent Insurance	44,652	44,994	55,104
206	Life Insurance	255	254	291
208	Dental Insurance	2,005	1,923	2,314
299	Other Fringe Benefits	6,524	7,388	5,643
307	Communication	1,907	1,957	2,575
317	Data Processing Services	3,631	6,000	6,000
332	Legal Notices, Recording & Court Costs	2,000	2,419	3,000
334	Maintenance Agreements	15,712	16,803	17,762
349	Printing, Stationery & Forms	6,333	7,901	9,500
355	Travel	1,799	574	3,000
435	Office Supplies	2,506	2,434	4,500
508	Premiums on Corporate Surety Bonds	0	238	300
	TOTAL ACC'TING AND BUDGETING	410,560	399,894	471,040
52300	PROPERTY ASSESSOR'S OFFICE	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
103	Assistants	255,949	243,048	266,610
162	Clerical Personnel	55,200	57,528	60,382
169	Part-time Personnel	4,378	0	0
186	Longevity Pay	6,739	7,450	6,631
196	In-Service Training	2,991	2,419	6,000
201	Social Security	28,142	28,055	32,068
204	State Retirement	21,721	21,034	23,055
205	Employee & Dependent Insurance	81,587	78,300	86,592
206	Life Insurance	367	349	435
208	Dental Insurance	3,140	3,095	3,637
307	Communication	805	807	1,000
317	Data Processing Services	48,000	50,000	48,000
320	Dues & Memberships	1,850	1,850	1,850
334	Maintenance Agreement	3,600	3,600	4,500
338	Maintenance & Repair Services Vehicle	902	146	1,950
348	Postal Charges	3,500	3,500	3,500
355	Travel	2,967	3,056	5,500

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399	Other Contracted Services	20,000	25,000	22,000
414	Duplicating Services	986	1,000	1,000
425	Gasoline	1,155	1,777	2,300
435	Office Supplies	2,551	1,649	3,000
499	Other Supplies	3,295	1,939	3,300
508	Premiums on Corporate Surety Bonds	117	187	200
709	Data Processing Services	0	2,683	
718	Motor Vehicles	7,454	0	0
	TOTAL PROPERTY ASSESSOR	635,259	620,228	669,076
52400	COUNTY TRUSTEE'S OFFICE	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
106	Deputies	156,608	159,761	162,956
186	Longevity Pay	3,652	4,438	4,530
201	Social Security	17,797	18,318	19,358
204	State Retirement	12,108	13,528	13,918
205	Employee & Dependent Insurance	42,008	43,399	47,232
206	Life Insurance	242	238	255
208	Dental Insurance	1,884	1,923	1,984
307	Communication	1,563	1,778	2,004
320	Dues & Memberships	770	809	847
337	Maintenance & Repair Services Office			
	Equipment	10,516	11,655	12,552
349	Printing, Stationery and Forms	2,847	2,885	2,980
355	Travel	868	380	900
399	Contracted Service	24,899	24,904	26,875
435	Office Supplies	2,332	2,391	2,464
508	Premiums on Corporate Surety Bonds	7,416	7,416	7,416
599	Other Charges	508	633	700
709	Data Processing Equipmen	3,948	3,921	4,000
	TOTAL COUNTY TRUSTEE'S OFFICE	367,829	380,133	396,537
52500	COUNTY CLERK'S OFFICE	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
106	Deputies	346,290	353,216	360,281
186	Longevity Pay	9,874	10,229	10,726
201	Social Security	32,505	33,248	34,928
204	State Retirement	23,871	24,486	25,112
205	Employee & Dependent Insurance	84,343	91,224	94,464
206	Life Insurance	471	471	471
208	Dental Insurance	3,768	3,708	3,967
307	Communication	4,807	5,367	5,000
320	Dues & Memberships	900	889	800
337	Maintenance & Repair Service Office	19,984	19,874	19,766
349	Printing, Stationery and Forms	3,550	4,000	4,000
355	Travel	728	433	1,000
435	Office Supplies	10,292	10,067	11,500
508	Premiums on Corporate Surety Bonds	257	257	275
709	Data Processing Equipment	0	0	30,000
	TOTAL COUNTY CLERK'S OFFICE	619,503	639,225	687,856
	TOTAL FINANCE	2,033,151	2,039,480	2,224,509
53100	CIRCUIT COURT	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
106	Deputies	323,704	333,195	339,668

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169	Temporaty/Part-time Personnel	16,567	25,233	30,395
186	Longevity Pay	8,582	9,093	9,842
194	Jury & Witness Fees	13,535	12,299	20,000
201	Social Security	32,169	33,914	35,609
204	State Retirement	21,579	22,822	23,929
205	Employee & Dependent Insurance	79,563	83,130	86,592
206	Life Insurance	435	435	435
208	Dental Insurance	3,402	3,524	3,637
307	Communication	3,200	3,246	3,850
320	Dues & Memberships	700	739	1,000
337	Maintenance & Repair Service Office			
	Equipment	27,929	30,121	32,500
349	Printing, Stationery and Forms	5,557	9,622	10,000
355	Travel	23	145	400
435	Office Supplies	4,895	6,981	7,000
508	Premiums on Corporate Surety Bonds	1,145	790	1,500
709	Data Processing Equipment	0	0	6,500
	TOTAL CIRCUIT COURT	620,848	657,045	698,422
53300	GENERAL SESSIONS COURT	Actual 16-17	Estimated 17-18	Proposed 18-19
102	Judge	161,492	163,591	167,026
103	Assistant(s)	0	0	17,160
161	Secretary	38,964	39,744	40,539
169	Part time	7,240	10,380	0
186	Longevity Pay	1,364	1,392	1,505
189	Other Salaries & Wages	5,904	0	0
201	Social Security	13,666	14,165	15,994
204	State Retirement	11,425	11,260	11,499
205	Employee & Dependent Insurance	16,636	14,712	23,616
206	Life Insurance	117	73	147
208	Dental Insurance	733	588	992
307	Communication	701	887	1,200
309	Contracts With Government Agencies	44,341	0	0
320	Dues & Memberships	592	1,719	700
349	Printing, Stationery and Forms	78	0	200
355	Travel	826	455	1,000
435	Office Supplies	451	890	1,000
437	Periodicals	0	0	500
709	Data Processing Equipment	1,753	41	2,000
	TOTAL GENERAL SESSIONS COURT	306,283	259,897	285,078
53400	CHANCERY COURT	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	77,863	81,756	85,566
106	Deputies	80,274	81,881	83,519
169	Temporary Part-Time Personnel	3,378	3,454	12,734
186	Longevity Pay	3,211	3,276	3,342
194	Jury & Witness Fee	0	0	2,000
201	Social Security	12,602	13,033	13,909
204	State Retirement	8,882	9,180	9,483
205	Employee & Dependent Insurance	22,132	22,806	23,616
206	Life Insurance	108	108	147
208	Dental Insurance	942	961	992
307	Communication	1,733	1,447	2,500
320	Dues & Memberships	700	739	800
337	Maintenance & Repair Services-Office			
	Equipment	17,452	18,757	25,000
349	Printing, Stationery and Forms	4,633	5,980	6,500

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435	Office Supplies	287	862	4,000
508	Premiums on Corporate Surety Bonds	488	488	600
719	Office Equipment	1,468	0	1,500
790	Other Equipment	0	0	8,000
	TOTAL CHANCERY COURT	236,153	244,728	284,208
53500	JUVENILE COURT	Actual 16-17	Estimated 17-18	Proposed 18-19
112	Youth Service Officers	63,395	64,664	65,958
186	Longevity Pay	977	1,155	1,180
196	In-Service Training	0	741	1,000
201	Social Security	4,924	4,953	5,136
204	State Retirement	3,540	3,620	3,693
205	Employee & Dependent Insurance	14,755	15,204	15,744
206	Life Insurance	72	72	72
208	Dental Insurance	628	661	661
307	Communication	682	520	1,000
309	Contracts with Government Agencies	7,500	0	0
355	Travel	670	1,089	1,500
435	Office Supplies	941	1,125	1,000
	TOTAL JUVENILE COURT	98,084	93,804	96,944
53700	JUDICIAL COMMISSIONERS	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	80,371	81,979	83,619
105	Supervisor	32,427	33,076	33,738
169	Part-time Personnel	29,440	29,735	43,840
186	Longevity Pay	1,452	1,481	1,790
196	In-Service Training	525	525	800
201	Social Security	10,575	11,053	12,469
204	State Retirement	3,246	3,499	6,553
205	Employee & Dependent Insurance	25,551	22,560	31,488
206	Life Insurance	126	126	144
208	Dental Insurance	942	993	1,320
299	Other Finge Benefits	0	3,823	4,426
349	Printing, Stationery and Forms	683	606	800
435	Office Supplies	976	1,532	1,800
508	Premiums on Corporate Surety Bonds	800	800	1,000
599	Other Charges	398	400	500
	TOTAL JUDICIAL COMMISSIONERS	187,512	192,188	224,287
53800	PROBATE COURT	Actual 16-17	Estimated 17-18	Proposed 18-19
161	Secretary(s)	156,027	159,147	162,330
186	Longevity Pay	3,771	4,109	4,382
201	Social Security	12,151	12,335	12,753
204	State Retirement	7,832	8,979	9,169
205	Employee & Dependent Insurance	37,598	38,010	39,360
206	Life Insurance	164	155	180
208	Dental Insurance	1,596	1,602	1,653
320	Dues & Memberships	0	0	300
337	Maintenance & Repair Services-Office			
	Equipment	0	0	400
349	Printing, Stationery and Forms	0	0	500
355	Travel	0	97	600
435	Office Supplies	0	0	500
	TOTAL PROBATE COURT	219,139	224,434	232,128

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53920	COURTROOM SECURITY	Actual 16-17	Estimated 17-18	Proposed 18-19
106	Deputy	93,596	95,469	97,378
169	Part-time Personnel	41,036	41,458	42,497
186	Longevity Pay	1,303	1,329	1,949
196	In Service Training	1,200	0	0
201	Social Security	9,765	9,819	10,850
204	State Retirement	5,219	5,324	5,463
205	Employee & Dependent Insurance	22,182	22,314	23,616
206	Life Insurance	108	108	108
208	Dental Insurance	942	961	992
355	Travel	0	92	0
451	Uniforms	2,466	2,500	1,000
499	Other Supplies & Materials	2,200	2,065	2,200
	TOTAL COURTROOM SECURITY	180,017	181,439	186,052
	TOTAL ADMINISTRATION OF JUSTICE	1,848,036	1,853,535	2,007,119
54110	SHERIFF'S DEPARTMENT	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	85,649	89,931	94,122
106	Deputies	1,691,434	1,734,886	1,747,586
140	Salary Supplements	28,800	30,000	30,000
161	Secretaries	78,404	79,973	81,572
186	Longevity Pay	40,414	41,807	42,209
187	Overtime Pay	45,780	29,605	33,592
196	In-Service Training	9,962	6,729	10,000
201	Social Security	147,651	150,438	155,225
204	State Retirement	109,940	108,571	111,599
205	Employee & Dependent Insurance	319,818	335,237	377,856
206	Life Insurance	1,768	1,654	1,767
208	Dental Insurance	14,526	14,980	15,869
307	Communication	30,821	36,254	36,000
320	Dues & Memberships	3,050	2,500	3,050
322	Evaluation & Testing	4,495	2,655	7,800
336	Maintenance & Repair Services-Equipment	5,000	4,590	5,500
338	Maintenance & Repair Services-Vehicles	72,819	64,712	86,625
349	Printing, Stationery and Forms	3,423	2,146	5,000
355	Travel	6,480	11,538	12,000
368	Drug Treatment	2,000	2,171	2,200
399	Other Contracted Services	34,911	42,378	45,500
425	Gasoline/Diesel	121,945	138,545	162,000
435	Office Supplies	7,999	7,343	8,000
451	Uniforms	14,996	14,487	15,000
471	Software	0	3,212	0
499	Other Supplies & Materials	34,984	25,779	35,000
508	Premiums on Corporate Surety Bonds	406	406	500
513	Workman's Compensation Insurance	186,525	229,441	244,385
599	Other Charges	1,547	0	2,000
708	Communication Equipment	34,911	0	15,000
709	Data Processing Equipment	7,500	9,500	9,500
716	Law Enforcement Equipment	0	0	0
790	Other Equipment	13,154	13,807	14,000
799	Other Capital Outlay	3,597	0	0
	TOTAL SHERIFF'S DEPARTMENT	3,164,709	3,235,275	3,410,457
54120	Special Patrols	Actual 16-17	Estimated 17-18	Proposed 18-19
106	Deputy(IES)	158,202	177,940	314,525
186	Longevity	4,995	5,096	8,009

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196	In Service Training	2,000	3,147	2,000
201	Social Security	12,290	13,753	24,674
204	State Retirement	8,976	9,999	17,739
205	Employee And Dependant Insurance	29,509	31,706	62,976
206	Life Insurance	132	144	288
208	Dental Insurance	1,256	1,281	2,645
355	Travel	1,605	2,000	3,400
451	Uniforms	1,500	2,538	2,000
716	Law Enforcement Equipment	2,503	24,190	3,000
718	Motor Vehicles	0	163,386	0
	TOTAL SPECIAL PATROLS	222,968	435,180	441,256
54150	DRUG ENFORCEMENT	Actual 16-17	Estimated 17-18	Proposed 18-19
187	Overtime Pay	24,875	27,219	36,000
196	In-Service Training	180	0	357
201	Social Security	1,700	1,940	2,754
204	State Retirement	1,462	1,497	1,980
	TOTAL DRUG ENFORCEMENT	28,217	30,656	41,091
54210	JAIL	Actual 16-17	Estimated 17-18	Proposed 18-19
131	Medical Personnel	52,783	67,655	10,985
146	Bus Drivers	66,910	62,962	64,222
160	Guards	1,486,011	1,501,192	1,604,145
162	Clerical Personnel	118,112	116,420	118,749
165	Cafteria Personnel	106,680	109,993	113,658
169	Temporary/Part-time Personnel	136,283	142,570	145,421
186	Longevity Pay	32,350	32,768	33,393
187	Overtime Pay	31,367	35,557	12,500
196	In-Service Training	3,126	4,594	6,000
201	Social Security	152,345	155,168	159,929
204	State Retirement	87,314	93,338	106,983
205	Employee & Dependent Insurance	407,034	441,264	440,832
206	Life Insurance	2,069	2,088	2,016
208	Dental Insurance	17,203	18,776	18,514
312	Contracts with Private Agencies	0	0	337,200
322	Evaluation & Testing	6,834	6,655	6,900
336	Maintenance & Repair Services-Equipment	25,000	25,000	25,000
340	Medical & Dental Services	243,970	350,000	85,000
355	Travel	1,722	4,761	5,000
410	Custodial Supplies	289	920	1,000
422	Food Supplies	274,974	279,264	280,000
435	Office Supplies	7,663	7,784	8,000
451	Uniforms	16,655	16,990	18,000
452	Utilities	356,799	384,862	393,000
499	Other Supplies & Materials	127,922	132,480	143,000
599	Other Charges	27,152	28,821	29,000
709	Data Processing Equipment	84,704	0	0
718	Motor Vehicles	7,918	45,122	0
	TOTAL JAIL	3,881,189	4,067,004	4,168,447
54240	JUVENILE SERVICES	Actual 16-17	Estimated 17-18	Proposed 18-19
160	Guards	41,004	41,824	42,661
169	Temporary/Part-time Personnel	43,784	40,557	53,873
186	Longevity Pay	1,135	1,255	1,281
201	Social Security	6,530	6,354	7,483
204	State Retirement	2,318	2,369	2,417
205	Employee & Dependent Insurance	7,377	7,608	7,872

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206	Life Insurance	36	36	36
208	Dental Insurance	314	320	331
307	Communication	285	293	400
309	Contracts with other agencies	2,250	13,050	17,250
435	Office Supplies	298	337	350
451	Uniforms	1,433	292	1,500
452	Utilities	1,490	1,867	2,000
	TOTAL JUVENILE SERVICES	108,254	116,162	137,453
54310	FIRE PREVENTION AND CONTROL	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor/Director	22,597	54,479	55,569
140	Salary Supplements	4,200	4,800	4,800
169	Temporary/Part-time Personnel	16,999	20,032	23,208
186	Longevity Pay	10,886	11,778	12,381
187	Overtime Pay	53,872	58,625	55,000
189	Other Salaries & Wages	333,398	337,394	344,708
196	In-Service Training	13,074	12,174	14,000
201	Social Security	33,153	36,546	37,918
204	State Retirement	22,479	25,670	25,985
205	Employee & Dependent Insurance	67,304	66,330	78,720
206	Life Insurance	324	363	399
208	Dental Insurance	2,957	2,909	3,306
307	Communication	3,318	2,549	4,000
309	Contracts with Government Agencies	2,000	2,000	2,000
322	Evaluation & Testing	2,250	4,500	4,500
335	Maintenance & Repair Services-Buildings	16,748	19,860	30,000
336	Maintenance & Repair Services - Equipment	19,294	25,999	30,000
338	Maintenance & Repair Services-Vehicles	47,407	54,811	55,000
355	Travel	3,987	1,947	4,000
425	Gasoline/Diesel	19,096	21,983	27,400
435	Office Supplies	3,447	4,381	5,000
451	Uniforms	1,997	3,302	5,000
452	Utilities	37,895	35,738	60,000
499	Other Supplies & Materials	905	2,365	2,000
513	Workers Comp	79,463	102,594	109,924
599	Other Charges	20,119	35,000	40,000
708	Communication Equipment	24,992	0	25,000
790	Other Equipment	1,480	1,718	2,000
	TOTAL FIRE PREVENTION AND CONTROL	865,641	949,847	1,061,819
54410	CIVIL DEFENSE	Actual 16-17	Estimated 17-18	Proposed 18-19
103	Assistant	23,648	22,896	28,185
105	Supervisor/Director	52,020	61,505	50,943
186	Longevity Pay	2,789	388	792
201	Social Security	6,221	6,637	6,267
204	State Retirement	4,204	4,006	4,506
205	Employee & Dependent Insurance	12,253	13,350	15,744
206	Life Insurance	97	99	111
208	Dental Insurance	419	318	661
299	Other Fringe Benefits	3,296	2,001	2,001
307	Communication	2,332	2,442	4,000
338	Maintenance & Repair Vehicle	0	371	2,000
355	Travel	686	470	1,000
425	Gasoline/Diesel	241	208	270
435	Office Supplies	469	796	1,000
451	Uniforms	0	0	500
599	Other Charges	0	576	700

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708	Communication Equipment	0	0	21,000
719	Office Equipment	0	380	500
799	Other Capital Outlay	0	8,095	10,500
	TOTAL CIVIL DEFENSE	108,675	124,538	150,680
54420	RESCUE SQUAD	Actual 16-17	Estimated 17-18	Proposed 18-19
312	Contracts With Private Agencies	11,000	11,000	11,000
	TOTAL RESCUE SQUAD	11,000	11,000	11,000
54430	DISASTER RELIEF	Actual 16-17	Estimated 17-18	Proposed 18-19
399	Other Contracted services	0	0	0
	TOTAL DISASTER RELIEF	0	0	0
54490	OTHER EMERGENCY MANAGEMENT	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor/Director	44,093	46,004	44,024
148	Dispatchers	636,889	653,593	747,386
169	Part-time Personnel	68,703	46,743	39,388
186	Longevity Pay	9,552	8,846	9,529
187	Overtime Pay	7,620	16,184	10,200
201	Social Security	57,668	58,028	65,243
204	State Retirement	28,327	33,431	44,741
205	Employee & Dependent Insurance	157,725	168,428	204,672
206	Life Insurance	798	903	975
208	Dental Insurance	6,835	7,282	8,596
299	Other Fringe Benefits	4,302	2,946	2,328
322	Evaluation & Testing	1,000	0	6,080
336	Maintenance & Repair ServiceS-Equipment	0	0	0
435	Office Supplies	3,925	4,989	6,000
451	Uniforms	0	0	6,600
719	Office Equipment	0	2,144	4,000
	TOTAL OTHER EMER MANAGEMENT	1,027,437	1,049,521	1,199,762
54610	COUNTY CORONER/MED EXAMINER	Actual 16-17	Estimated 17-18	Proposed 18-19
199	Other Per Diem & Fees	70,000	115,740	100,000
	TOTAL COUNTY CORONER/MEDICAL EXAMINER	70,000	115,740	100,000
54900	OTHER PUBLIC SAFETY	Actual 16-17	Estimated 17-18	Proposed 18-19
106	Deputies/Reserve	3,367	9,227	15,710
196	In-Service Training	2,720	2,416	3,000
201	Social Security	258	706	1,202
204	State Retirement	3	0	100
322	Evaluations & Testing	125	1,837	1,000
451	Uniforms	481	2,100	1,000
499	Other Supplies and Materials	6,140	4,514	5,000
599	Other Charges	4,200	4,200	4,200
	TOTAL OTHER PUBLIC SAFETY	17,294	25,000	31,212
	TOTAL PUBLIC SAFETY	9,505,384	10,159,923	10,753,176
55110	LOCAL HEALTH CENTER	Actual 16-17	Estimated 17-18	Proposed 18-19
166	Custodial Personnel	20,604	21,017	21,438
169	Temporary/Part Time Personnel	6,281	10,800	12,053

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186	Longevity Pay	7,605	7,128	9,052
189	Other Salaries (DGA)	540,518	580,028	816,908
201	Social Security	42,689	46,230	65,748
204	State Retirement	26,508	23,507	46,607
205	Employee & Dependent Insurance	112,131	114,120	118,080
206	Life Insurance	540	540	540
208	Dental Insurance	4,959	4,940	4,959
307	Communication	20,306	19,558	24,500
335	Building Maintenance	9,851	13,500	13,500
355	Travel	9,428	11,765	28,700
399	Other Contracted Services	6,928	6,421	7,000
413	Drugs & Medical Supplies	2,464	4,054	6,000
429	Instruction Supplies & Materials	35,679	61,630	21,232
435	Office Supplies	7,432	7,500	7,500
452	Utilities	37,281	38,484	40,000
499	Other Supplies & Materials	3,218	5,000	5,000
506	Liability Insurance	0	3,302	8,000
599	Other Charges	855	2,015	2,070
790	Other Equipment	10,000	0	0
	TOTAL LOCAL HEALTH CENTER	905,277	981,539	1,258,887
55120	RABIES & ANIMAL CONTROL	Actual 16-17	Estimated 17-18	Proposed 18-19
106	Deputy	26,798	27,334	27,881
169	Part Time Personnel	17,282	16,604	19,325
186	Longevity Pay	938	957	977
201	Social Security	3,451	3,458	3,766
204	State Retirement	1,459	1,613	1,645
205	Employee & Dependent Insurance	7,402	7,608	7,872
206	Life Insurance	36	36	36
208	Dental Insurance	314	331	331
299	Other Fringe Benefits	973	1,031	1,052
307	Communication	0	517	800
355	Travel	0	0	500
425	Gasoline	3,211	3,992	5,000
435	Office Supplies	70	56	200
451	Uniforms	883	900	900
499	Other Supplies & Materials	1,303	2,102	3,500
	TOTAL RABIES & ANIMAL CONTROL	64,120	66,539	73,785
55130	AMBULANCE SERVICE	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor/Director	84,961	59,926	61,125
131	Medical Personnel	1,180,894	1,236,499	1,342,349
161	Secretary	63,536	64,807	66,103
169	Part-Time Personnel	164,454	139,250	142,057
186	Longevity Pay	45,132	44,685	48,512
187	Overtime Pay	891,300	823,403	872,020
196	In-Service Training	4,628	6,695	6,000
201	Social Security	182,009	179,553	194,003
204	State Retirement	112,940	113,365	131,666
205	Employee & Dependent Insurance	326,129	334,097	369,984
206	Life Insurance	1,575	1,570	1,731
208	Dental Insurance	13,484	14,240	15,538
299	Other Fringe Benefits	6,308	2,506	3,815
307	Communication	5,765	7,140	11,000
308	Consultants	3,000	3,060	3,000
309	Contracted Services	0	47,529	50,000
318	Debt Collection Services	0	0	2,000

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335	Maintenance & Repair Services-Buildings	6,429	5,601	7,000
337	Maintenance & Repair Services - Office Equipment	350	0	1,000
338	Maintenance & Repair Services-Vehicles	41,485	37,902	45,000
355	Travel	594	1,146	1,200
399	Contracted Services	191,848	224,748	225,000
413	Drugs & Medical Supplies	109,853	118,418	125,000
425	Gasoline/Diesel	80,706	102,293	125,300
435	Office Supplies	9,500	9,500	10,000
451	Uniforms	11,706	11,756	12,000
452	Utilities	14,370	14,757	16,500
499	Other Supplies & Materials	17,944	11,230	18,000
513	Workers Comp	295,534	370,040	399,511
599	Other Charges	13,562	5,383	15,000
708	Communication Equipment	14,364	9,524	10,000
	TOTAL AMBULANCE SERVICE	3,894,360	4,000,623	4,331,414
55170	ALCOHOL AND DRUG PROGRAMS	Actual 16-17	Estimated 17-18	Proposed 18-19
103	Assistant	38,454	39,224	40,009
105	Supervisor/Director	39,229	40,014	40,815
186	Longevity Pay	2,915	3,170	3,233
201	Social Security	6,238	6,363	6,620
204	State Retirement	4,366	4,635	4,759
205	Employee & Dependent Insurance	14,755	15,204	15,744
206	Life Insurance	111	111	111
208	Dental Insurance	628	641	661
299	Other Fringe Benefits	1,998	1,864	2,475
	TOTAL ALCOHOL AND DRUG PRGM	108,694	111,226	114,427
55390	APPROPRIATION TO STATE	Actual 16-17	Estimated 17-18	Proposed 18-19
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 16-17	Estimated 17-18	Proposed 18-19
164	Attendant	21,617	37,558	38,310
149	Laborers	36,249	17,314	45,191
169	Part-time Personnel	30,163	35,996	36,864
186	Longevity Pay	958	862	1,295
201	Social Security	6,692	7,018	9,418
204	State Retirement	2,430	2,571	4,743
205	Employee & Dependent Insurance	14,443	14,958	23,616
206	Life Insurance	111	102	147
208	Dental Insurance	628	615	992
299	Other Fringe Benefits	195	1,328	1,445
307	Communication	1,717	2,091	6,800
338	Vehicle Maintenance	0	0	1,500
399	Other Contracted Services	385	1,283	4,000
425	Gasoline	76	101	150
452	Utilities	8,274	11,321	45,000
499	Other Supplies & Materials	27,053	25,423	34,000
599	Other Charges	460	350	820
707	Building Improvements	588	757	2,000
	TOTAL ANIMAL SHELTER	152,039	159,648	256,291

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	TOTAL PUBLIC HEALTH & WELFARE	5,180,420	5,375,505	6,090,733
56300	SENIOR CITIZENS ASSISTANCE	Actual 16-17	Estimated 17-18	Proposed 18-19
312	Contracts with Private Agencies	25,775	25,775	25,775
	TOTAL SENIOR CITIZENS ASSIST	25,775	25,775	25,775
56500	LIBRARIES	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor/Director	52,223	52,708	53,273
106	Deputy	68,926	55,362	38,521
129	Librarians	0	0	111,876
149	Laborers	19,383	19,771	20,167
161	Secretary	32,538	33,189	0
162	Clerical Personnel	29,478	30,068	0
169	Temporary/Part-time Personnel	156,948	156,308	131,620
186	Longevity Pay	5,550	4,595	5,639
196	In Service Training	2,652	2,718	4,000
201	Social Security	27,677	26,767	27,861
204	State Retirement	11,372	10,558	12,792
205	Employee & Dependent Insurance	44,264	43,665	55,104
206	Life Insurance	255	231	291
208	Dental Insurance	1,884	1,840	2,314
299	Other Fringe Benefits	2,183	2,580	3,099
307	Communication	9,911	8,316	9,300
320	Dues & Memberships	1,565	1,473	2,100
334	Maintenance Agreements	33,079	32,375	38,459
335	Maintenance & Repair Services Buildings	22,559	20,355	32,800
337	Maintenance & Repair Services Office Equipment	3,291	2,703	3,500
348	Postal Charges	1,983	2,999	3,000
410	Custodial Supplies	8,459	7,447	9,000
432	Library Books	62,256	88,816	90,000
435	Office Supplies	36,140	33,201	39,600
437	Periodicals	4,965	6,883	7,000
452	Utilities	78,866	74,388	80,400
599	Other Charges	1,795	2,316	0
709	Data Processing Equipment	14,896	7,378	0
	TOTAL LIBRARIES	735,098	729,010	781,716
56700	PARKS AND FAIR BOARDS	Actual 16-17	Estimated 17-18	Proposed 18-19
105	Supervisor/Director	35,669	36,383	37,110
166	Custodial Personnel	24,487	24,977	25,477
169	Part-time Personnel	34,525	37,694	39,834
186	Longevity Pay	1,203	1,352	1,379
201	Social Security	7,479	7,840	8,121
204	State Retirement	3,303	3,576	3,648
205	Employee & Dependent Insurance	8,784	12,042	15,744
206	Life Insurance	103	98	111
208	Dental Insurance	471	641	661
299	Other Fringe Benefits	2,123	2,314	2,360
302	Advertising	3,632	2,041	4,500
307	Communication	2,263	2,600	2,100
335	Maintenance and Repair Services-Building	0	2,080	5,000
425	Gasoline/Diesel	1,588	2,127	2,700
426	General Construction Materials	7,049	0	0
451	Uniforms	248	944	1,000
452	Utilities	47,980	63,006	45,000

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499	Other Supplies & Materials	28,126	29,992	35,000
712	Heating and Air Conditioning Equipment	5,700	0	5,700
	TOTAL PARKS AND FAIR BOARDS	214,733	229,707	235,445
56900	OTHER SOCIAL, CULTURAL & REC	Actual 16-17	Estimated 17-18	Proposed 18-19
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	992,706	1,001,592	1,060,036
57100	AGRICULTURE EXTENSION SERVICE	Actual 16-17	Estimated 17-18	Proposed 18-19
140	Salary Supplements	94,454	94,584	94,753
307	Communication	2,240	2,122	2,300
355	Travel	2,100	2,100	2,100
435	Office Supplies	2,510	2,428	2,577
	TOTAL AG EXTENSION SERVICE	101,304	101,234	101,730
57500	SOIL CONSERVATION	Actual 16-17	Estimated 17-18	Proposed 18-19
103	Assistant	32,427	33,076	33,738
161	Secretary	35,904	36,623	37,356
186	Longevity Pay	1,726	1,944	1,983
201	Social Security	5,344	5,466	5,590
204	State Retirement	3,853	3,940	4,019
205	Employee & Dependent Insurance	14,369	15,204	15,744
206	Life Insurance	72	72	72
208	Dental Insurance	628	641	661
320	Dues & Memberships	1,034	1,260	1,280
332	Legal Notices, Recording & Court Costs	800	800	1,050
355	Travel	2,000	2,555	3,000
435	Office Supplies	441	450	500
	TOTAL SOIL CONSERVATION	98,598	102,031	104,994
	TOTAL AG & NATURAL RESOURCES	199,902	203,265	206,724
58110	TOURISM	Actual 16-17	Estimated 17-18	Proposed 18-19
312	Contract(Tourism)	85,000	85,000	85,000
	TOTAL TOURISM	85,000	85,000	85,000
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	Actual 16-17	Estimated 17-18	Proposed 18-19
312	Contract with Chamber	52,500	52,500	52,500
316	Contract(Chamber)	0	10,000	10,000
791	Other Construction	18,223	0	0
	TOTAL OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	70,723	62,500	62,500
58300	VETERAN'S SERVICES	Actual 16-17	Estimated 17-18	Proposed 18-19
101	County Official	31,213	31,838	32,475
161	Secretary	23,442	23,911	24,389
169	Part-time	336	0	10,854
186	Longevity	547	876	894
201	Social Security	4,272	4,260	5,249

General Fund
Fiscal Year 18-19

204	State Retirement	3,237	3,114	3,177
205	Employee & Dependent Insurance	7,377	7,602	15,744
206	Life Insurance	111	111	111
208	Dental Insurance	366	320	661
307	Communication	1,541	1,512	1,750
334	Maintenance Agreements	798	798	1,600
355	Travel	2,104	1,307	1,500
435	Office Supplies	977	928	1,200
	TOTAL VETERAN'S SERVICES	76,321	76,577	99,604
58400	OTHER CHARGES	Actual 16-17	Estimated 17-18	Proposed 18-19
506	Liability Insurance	249,590	264,449	287,647
510	Trustee's Commission	272,337	282,774	286,000
599	Other Charges	2,371	19,732	50,000
	TOTAL OTHER CHARGES	524,298	566,955	623,647
58500	CONTRIBUTIONS TO OTHER AGENCIES	Actual 16-17	Estimated 17-18	Proposed 18-19
316	Contribution	531,846	2,000	26,650
	TOTAL CONTRIBUTIONS	531,846	2,000	26,650
58600	EMPLOYEE BENEFITS	Actual 16-17	Estimated 17-18	Proposed 18-19
207	Medical Insurance (Retirees)	0	14,529	53,976
210	Unemployment Compensation	26,013	18,478	40,000
340	Medical & Dental Services	0	0	1,000
513	Workman's Compensation Insurance	25,000	26,123	28,750
	TOTAL EMPLOYEE BENEFITS	51,013	59,130	123,726
58900	MISCELLANEOUS	Actual 16-17	Estimated 17-18	Proposed 18-19
348	Postal Charges	49,223	48,501	50,000
599	Other Charges	15	336	500
	TOTAL MISCELLANEOUS	49,238	48,837	50,500
	TOTAL OTHER OPERATIONS	1,388,439	900,999	1,071,627
	TOTAL ESTIMATED EXPENDITURES	23,893,361	24,519,319	27,102,409
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	23,893,361	24,519,319	27,102,409
	Over/Under (-)	2,205,439	-646,724	-1,809,448
	Beginning Fund Balance 07/01	4,176,760	6,382,199	5,735,475
	Adjustments/Encumbrances			
	Ending Fund Balance 06/30	6,382,199	5,735,475	3,926,027

Approved Capital
Request FY18-19

Department	Description	Amount
<u>General Fund Capital (51100-790)</u>		
Site Development Carry Over		\$250,000.00
EMS	8 Stretchers	\$173,408.00
Libraries	8 Computers	\$6,500.00
Archives	4 Computers	\$3,250.00
Complex	Carpet	\$22,500.00
Complex	Gravel	\$3,500.00
Complex	21 (8') Tables	\$2,100.00
Complex	32 Chairs	\$1,150.00
Complex	2 Shure Mics	\$1,000.00
	Total	\$463,408.00

CAPITAL OUTLAY NOTE

Radios

Sherriff (54410-708)	\$15,000.00	
Fire (54310-708)	\$25,000.00	
EMS (55130-708)	\$10,000.00	
Rescue Squad (54410-708)	\$21,000.00	
Total Radio		\$71,000.00

51100-799

Election	11 Electronic Books	\$16,500.00
Election	Software	\$8,000.00
County Maintenance	EMS Parking Lot	\$37,000.00
Sheriff	5 Patrol Cars	\$215,000.00
Jail	Steam Table	\$6,000.00
Fire	Truck (Unit 10 replacement)	\$140,000.00
EMS	3 Ambulances w/Radios (\$145,000.00 each)	\$435,000.00
	Total	\$928,500.00

Archives Budget (51910-304)

Building Evaluation	Architects	\$6,000.00
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County Maintenance Budget (51800-335)

County Maintenance	Priority Items	
County Maintenance	2 Heating/Air Units UT Office	\$5,500.00
General Session	Carpet Milo Bldg	\$15,000.00
	Bullet Proof Glass	\$5,000.00
	Total	\$25,500.00

Courthouse Maintenance Fund (112)

Jail	MTI Upgrade for Lighting	\$18,000.00
Jail	Fire Alarm Upgrade	\$7,500.00
Jail	Carpet Visitation/Commissioners	\$13,110.00
Jail	MTI Software Upgrade	\$38,000.00
	Total	\$76,610.00

Courthouse
Maintenance Fund
FY 2018-2019

Cumberland County, Tennessee				
Courthouse and Jail Maintenance Fund				
Statement of Proposed Operations				
For The Fiscal Year Ending June 30, 2019				
Account	Description	Actual 16-17	Estimated 17-18	Proposed 18-19
	Estimated Revenue			
	Local Taxes			
40260	Litigation Tax - Special Purpose	48,285	47,478	47,478
	Total Local Taxes	48,285	47,478	47,478
	Other Local Revenues			
44110	Interest Earned	13,433	12,252	11,024
	Total Other Local Revenues	13,433	12,252	11,024
	Total Estimated Revenues	61,718	59,730	58,502
	Estimated Expenditures			
51000	General Government			
51800	County Buildings	Actual 16-17	Estimated 17-18	Proposed 18-19
335	Maintenance and Repair Service Bldgs	0	30,100	104,610
	Total	0	30,100	104,610
58000	Other Operations			
58400	Other Charges			
510	Trustee's Commission	482	481	1,000
	Total	482	481	1,000
	Total Estimated Expenditures	482	30,581	105,610
	Over/Under(-)	61,236	29,149	-47,108
	Beginning Fund Balance 07/01	567,625	628,861	658,010
	Ending Fund Balance 06/30	628,861	658,010	610,902
	Less: Notes Receivable	320,031	289,883	258,505
	Balance	308,830	368,127	352,397

Sanitation Fund
Fiscal Year 18-19

Solid Waste/Sanitation Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2019				
Account	Description			
No.		Actual 16-17	Estimated 17-18	Proposed 18-19
	Estimated Revenues			
40000	Local Taxes			
40110	Current Property Taxes	1,754,246	1,762,056	1,763,444
40120	Trustee's Collection Prior Year	27,401	32,477	32,477
40130	Cir Clek/CI & Master Collection Prior Year	19,309	22,117	22,117
40140	Intrest & Penalty	17,194	23,025	23,025
40150	Pick- Up Taxe	0	0	
	Total Local Taxes	1,818,150	1,839,675	1,841,063
43000	Charges for Current Services			
43100	General Service Charges			
43110	Tipping Fees	8,590	9,739	9,800
43116	Surcharge-Waste Tire Dipsosal	54,622	54,178	54,200
	Total Charges for Current Services	63,212	63,917	64,000
44000	Other Local Revenues			
44100	Recurring Items			
44145	Sale of Recycled Materials	352,738	381,293	382,000
44170	Miscellaneous Refunds	0	0	
	Total Other Local Revenues	352,738	381,293	382,000
44500	Nonrecurring Items			
44530	Sale of Equipment	0	37,300	0
44560	Damages Recovered From Individuals	100	0	0
44990	Other Local Revenues	10,000	0	0
	Total NonRecurring Items	10,100	37,300	0
46000	State of Tennessee			
46100	General Government Grants			
46430	Litter Program	52,500	62,300	42,000
	Total State of Tennessee	52,500	62,300	42,000
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			
49700	Insurance Recovery	0	1,635	0
49800	Transfers In			
	Total Other Sources	0	1,635	0
	Total Est. Revenues & Other Sources	2,299,565	2,388,985	2,331,928
	Estimated Expenditures			
55000	Public Health & Welfare			

Sanitation Fund
Fiscal Year 18-19

55731 Waste Pickup	Actual 16-17	Estimated 17-18	Proposed 18-19
149 Laborers	134,452	142,924	140,604
186 Longevity Pay	2,575	2,627	2,681
187 Overtime	37	310	1,000
201 Social Security	10,908	11,306	11,199
204 State Retirement	8,142	7,978	8,051
205 Employee & Dependent Insurance	34,440	37,361	39,360
206 Life Insurance	142	128	180
208 Dental Insurance	1,466	1,602	1,653
299 Other Fringe Benefits	3,046	3,093	2,103
412 Diesel Fuel	27,306	34,925	40,000
451 Uniforms	1,499	1,500	1,500
499 Other Supplies & Materials	31,021	16,898	35,000
718 Motor Vehicles	0	163,998	0
790 Other Equipment	0	0	0
Total Waste Pickup	255,034	424,650	283,331
55732 Convenience Centers	Actual 16-17	Estimated 17-18	Proposed 18-19
169 Part-time Personnel	417,341	399,787	452,348
187 Overtime Pay	0	264	1,000
201 Social Security	31,927	30,604	34,681
204 State Retirement	0	0	0
312 Contracts with Private Agencies	628,868	651,803	652,000
330 Lease Payments	9,800	4,600	4,600
451 Uniforms	2,486	1,100	6,000
452 Utilities	31,053	32,018	33,000
499 Other Supplies & Materials	20,327	9,953	22,500
707 Building Improvements	0	0	0
715 Land	0	39,500	39,500
724 Site Development	14,000	0	20,000
Total Convenience Centers	1,155,802	1,169,629	1,265,629
55751 Recycling Center	Actual 16-17	Estimated 17-18	Proposed 18-19
105 Director Solid Waste	47,476	48,426	49,395
149 Laborers	141,682	153,087	153,869
169 Part-time Personnel	98,609	111,888	117,300
186 Longevity Pay	4,695	4,925	4,886
187 Overtime	0	0	1,200
189 Other Salaries & Wages	26,460	33,076	33,738
201 Social Security	24,344	27,217	25,457
204 State Retirement	10,989	12,590	13,706
205 Employee & Dependent Insurance	46,193	53,718	62,976
206 Life Insurance	246	252	327
208 Dental Insurance	1,989	2,215	2,645
299 Other Fringe Benefits	5,088	5,894	6,116
312 Contracts with Private Agencies	68,277	66,854	67,000
355 Travel	641	477	1,600
412 Diesel Fuel	9,192	10,335	15,000
435 Office Supplies	1,959	1,831	2,000
451 Uniforms	1,594	1,767	1,800
452 Utilities	21,268	24,085	30,000
499 Other Supplies & Materials	23,037	30,127	45,000
733 Solid Waste Equipment	53,951	0	0
790 Other Equipment	0	0	25,000

Sanitation Fund
Fiscal Year 18-19

	Total Recycling Center	587,690	588,764	659,014
55770	Post Closure Care Cost	Actual 16-17	Estimated 17-18	Proposed 18-19
169	Part-time Personnel	612	8,282	15,606
201	Social Security	47	633	1,194
366	Contracts for Post Closure Cost	17,415	37,369	18,000
452	Utilities	1,449	1,325	2,000
499	Other Supplies & Materials	3,729	12,061	25,000
599	Other Charges	6,825	0	25,000
	Total Landfill Operation & Maintenance	30,077	59,670	86,800
58000	Other General Government	Actual 16-17	Estimated 17-18	Proposed 18-19
58400	Other Charges			
510	Trustee's Commission	36,917	37,527	37,000
	Total Other Charges	36,917	37,527	37,000
58600	Employee Benefits			
210	Unemployment Compensation	5,062	3,432	7,000
513	Worker's Compensation	55,240	53,729	57,200
	Total Employee Benefits	60,302	57,161	64,200
60000	Highways			
64000	Litter and Trash Collection	Actual 16-17	Estimated 17-18	Proposed 18-19
106	Deputies	52,275	52,185	53,230
186	Longevity Pay	780	796	812
201	Social Security	4,089	4,183	4,231
204	State Retirement	1,740	1,590	3,042
205	Employee & Dependent Insurance	14,755	15,204	15,744
206	Life Insurance	64	60	72
208	Dental Insurance	628	641	661
299	Other Fringe Benefits	496	1,787	1,266
307	Communications	0	0	150
355	Travel	0	0	600
412	Diesel Fuel	2,540	2,659	3,500
499	Other Supplies & Materials	2,827	1,896	3,800
	Total Litter and Trash Collection	80,194	81,001	87,108
	Total Estimated Expenditures	2,206,015	2,418,402	2,483,083
	Over/Under(-)	93,550	-29,417	-151,155
	Beginning Fund Balance 07/01	595,033	688,583	659,166
	Audit Adjustments			
	Ending Fund Balance 06/30	688,583	659,166	508,011

Drug Fund
FY 18-19

Cumberland County, Tennessee				
Drug Control Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2019				
Account No.	Description	Actual 16-17	Estimated 17-18	Proposed 18-19
	Estimated Revenues			
42000	Fines, Forfeitures and Penalties			
42600	Other Courts In County			
42640	Drug Control Fines	14,081	11,782	14,000
42900	Other Fines, Forfeitures & Penalties			
42910	Proceeds from Confiscated Property	86,241	29,067	100
	Total Fines, Forfeitures and Penalties	100,322	40,849	14,100
44000	Other Local Revenues			
44100	Recurring Items			
44170	Miscellaneous Refunds	0	0	0
44570	Nonrecurring Items			
44530	Sale of Equipment	0	0	0
44570	Contributions & Gifts	0	0	0
	Total Nonrecurring Items	0	0	0
49700	Insurance Recovery			
	Total Estimated Revenue	100,322	40,849	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	580	800	800
314	Contracts with Public Carriers	5,290	0	0
338	Maintenance & Repair - Vehicles	833	4,000	4,000
355	Travel	918	988	1,500
499	Other Supplies & Materials	12,070	2,656	21,457
716	Law Enforcement Equipment	4,676	5,318	5,318
718	Motor Vehicles	31,091	45,265	38,000
790	Other Equipment	1,500	0	0
	Total Drug Enforcement	56,958	59,027	76,075
58000	Other Charges			
58400	Other Charges			
510	Trustee's Commission	148	150	160
	Total Other Charges	148	150	160
	Total Estimated Expenditures	57,106	59,177	76,235
	Over/Under(-)	43,216	-18,328	-62,135
	Beginning Fund Balance 07/01	205,785	249,001	230,673
	Ending Fund Balance 06/30	249,001	230,673	168,538

Other Special Revenue Fund
Railroad Authority
Fiscal Year 2018-2019

Cumberland County, Tennessee			
Other Special Revenue Fund - RAILROAD AUTHORITY			
Statement of Proposed Operations			
For the Fiscal Year Ending June 30, 2019			
Account Description	Actual 16-17	Estimated 17-18	Proposed 18-19
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 16-17	Estimated 17-18	Proposed 18-19
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	0	20	1,000
791 Other Construcion	0	0	8,000
Total Other General Government Projects	0	20	9,000
Total Estimated Expenditures	0	20	10,000
Over/Under (-)	0	-20	0
Estimated Beginning Fund Balance 07/01	48,180	48,180	48,160
Estimated Ending Fund Balance 06/30	48,180	48,160	48,160

Highway Fund
Fiscal Year 2018-2019

Cumberland County, Tennessee				
Highway/Public Works Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2019				
Account No.	Description	Actual 16-17	Estimated 17-18	Proposed 18-19
	ESTIMATED REVENUES			
40000	Local Taxes			
40280	Mineral Severance Tax	67,479	80,538	90,000
	TOTAL LOCAL TAXES	67,479	80,538	90,000
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	6328	0	1,000
44170	Miscellaneous Refunds	16,629	0	100
44530	Sale of Equipment	0	1400	0
	TOTAL OTHER LOCAL REVENUES	22,957	1,400	1,100
46000	STATE OF TENNESSEE			
46410	Bridge Program	0	0	439,743
46420	State Aid Program	505,674	350,028	784,000
46920	Gasoline & Motor Fuel Tax	2,335,260	2,772,118	2,901,945
46930	Petroleum Special Tax	40,445	40,444	37,668
	TOTAL STATE OF TENNESSEE	2,881,379	3,162,590	4,163,356
47000	FEDERAL GOVERNMENT			
47100	Federal Through State			
47230	Disaster Relief	0	67,990	0
	TOTAL FEDERAL GOVERNMENT	0	67,990	0
48000	Other Government & Citizens Groups			
48140	Contracted Services	0	0	0
	Total	0	0	0
	Total Estimated Revenues	2,975,315	3,316,018	4,257,956
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	0	0	0
49800	Transfer In	0	0	0

Highway Fund
Fiscal Year 2018-2019

	Total Other Sources	0	0	0
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	2,975,315	3,316,018	4,257,956
	ESTIMATED EXPENDITURES	Actual 16-17	Estimated 17-18	Proposed 18-19
61000	ADMINISTRATION			
101	County Official	85,649	89,931	94,122
103	Assistant	36,400	36,400	37,440
186	Longevity Pay	1092	1092	1,124
187	Overtime Pay	2,993	2,265	3,000
201	Social Security	9,681	9,959	10,487
204	State Retirement	7,427	7,210	7,540
205	Employee Health Insurance	14,807	15,204	15,744
206	Life Insurance	111	111	111
208	Dental Insurance	576	630	654
299	Other Fringe Benefits	1,333	1,400	1,400
320	Dues & Memberships	4,417	4,417	5,135
331	Legal Services	0	0	1,000
337	Maintenance & Repair Office Equipm	40	415	500
348	Postal Charges	38	15	50
349	Printing, Stationery & Forms	0	25	250
355	Travel	3,706	2,069	4,000
435	Office Supplies	1,222	1,294	2,000
599	Other Charges	1,775	979	2,000
709	Data Processing Equipment	0	350	1,000
	TOTAL ADMINISTRATION	171,267	173,766	187,557
62000	HIGHWAY & BRIDGE MAINTENANCE			
144	Equipment Operators-Heavy	162,880	151,937	163,280
147	Truck Drivers	126,566	142,493	153,920
149	Laborers	150,322	176,506	150,425
169	Part-time Employees	10,908	28,211	25,000
186	Longevity Pay	11,189	10,713	10,325
187	Overtime Pay	26,908	33,637	30,000
201	Social Security	36,972	38,674	41,397
204	State Retirement	25,051	26,141	28,387
205	Employee Health Insurance	106,285	111,051	118,080
206	Life Insurance	503	496	540
208	Dental Insurance	4,083	4,561	4,900
299	Other Fringe Benefits	7,865	4,402	8,185
399	Other Contracted Services	51,551	80,538	100,000
403	Asphalt-Cold Mix	48,169	55,627	60,000
404	Asphalt-Hot Mix	424,684	801,591	1,000,000
405	Asphalt-Liquid	400,973	449,793	450,000

Highway Fund
Fiscal Year 2018-2019

409	Crushed Stone	180,356	189,488	175,000
440	Pipe-Metal	3,418	24,354	25,000
443	Road Signs	9,402	13,978	15,000
444	Salt	2,366	4,688	10,000
445	Sand	240	0	1,000
455	Wood Products	62	320	1,000
499	Other Supplies & Materials	0	0	2,000
	TOTAL HIGHWAY AND BRIDGE MAINTENANCE	1,790,753	2,349,199	2,573,439
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
142	Mechanics	61,520	26,520	56,160
186	Longevity Pay	801	957	281
187	Overtime Pay	2,427	1,280	3,000
201	Social Security	4,961	4,644	4,547
204	State Retirement	2,583	3,365	3,269
205	Employee Health Insurance	13,584	14,555	15,744
206	Life Insurance	69	66	72
208	Dental Insurance	550	630	654
299	Other Fringe Benefits	606	870	0
329	Laundry Service	1,612	1,902	2,200
412	Diesel Fuel	42,124	56,967	73,456
418	Equipment & Machinery Parts	64,053	61,507	65,000
425	Gasoline	22,221	27,342	34,707
433	Lubricants	6,049	2,475	5,000
450	Tires & Tubes	17,720	22,167	25,000
	TOTAL OPERATION AND MAINTENANCE OF EQUIPMENT	240,880	225,247	289,090
65000	OTHER CHARGES			
307	Communication	6,444	6,042	7,000
415	Electricity	4,919	4,895	5,500
434	Natural Gas	2,994	4,316	5,000
454	Water & Sewer	441	380	1,000
508	Premiums on Bonds	223	223	500
510	Trustee's Commission	24,558	28,553	24,000
511	Vehicle & Equipment Insurance	52,000	52,000	52,000
599	Other Charges	1,717	1,869	7,000
	TOTAL OTHER CHARGES	93,296	98,278	102,000
66000	EMPLOYEE BENEFITS			
207	Medical Insurance	0	2596	15744
210	Unemployment Comp	3,931	4,615	6,500
513	Worker's Compensation	69,391	70,000	70,000
	TOTAL EMPLOYEE BENEFITS	73,322	77,211	92,244

Highway Fund
Fiscal Year 2018-2019

68000	CAPITAL OUTLAY			
705	Bridge Construction	0	110516	439,743
708	Communication Equipment	0	0	1,000
726	State Aid Projects	468,847	334063	800,000
790	Other Equipment	15,518	72,217	100,000
	TOTAL CAPITAL OUTLAY	484,365	516,796	1,340,743
	Total Expenditures	2,853,883	3,440,497	4,585,073
	Revenues Over Expenditures	121,432	261,980	-215,029
	Beginning Fund Balance 07/01	1,069,594	1,191,026	1,453,006
	Ending Fund Balance 06/30	1,191,026	1,453,006	1,237,977

Cumberland County
Basic Education Program Allocation
2018-2019
July Final

Instructional Salaries Funding

Total Full Funding - Instructional		\$22,118,000
Less: Required Local Matching Funds 31.42%		<u>6,949,000</u>
State Share of Instructional Funding 68.58%	(1)	\$15,169,000

Instructional Benefits Funding

Total Full Funding - Instructional		\$7,308,000
Less: Required Local Matching Funds 31.42%		<u>2,296,000</u>
State Share of Instructional Funding 68.58%	(2)	\$5,012,000

Classroom Funding

Total Full Funding - Classroom		\$7,330,000
Less: Required Local Matching Funds 24.86%		<u>1,822,000</u>
State Share of Classroom Funding 75.14%	(3)	\$5,508,000

Non-Classroom Funding

Total Full Funding - Non-Classroom		\$15,213,000
Less: Required Local Matching Funds 49.49%		<u>7,529,000</u>
State Share of Non-Classroom Funding 50.51%	(4)	\$7,684,000

Total State BEP Funding Allocation (1) + (2) + (3) + (4) **\$33,373,000** (5)

FY18 Local Contribution

Total Required Local Matching Funds 18,596,000 (6) **18,598,000**

Total BEP Funding - State and Local \$51,969,000 (5) + (6)

Additional Information

Student Counts (Weighted average of months 2,3,6, and 7)	2017-18	2016-17
Total ADMs	7,102	7,177
Career and Technical ADMs Served	513	514
Special Education ADMs Identified and Served	1,699	1,565
 System FY17 Weighted Average Salary	 \$40,651	
Statewide FY17 Weighted Average Salary	\$44,024	
Required Instructional Salary Budget Increase	\$298,000	
 IEA Program - per pupil amount	 \$7,318	
 Fiscal Capacity Indices		
TACIR Index	0.681%	
CBER/Fox Index	0.811%	
TACIR 50% & CBER 50%	0.746%	

		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
43000	CHARGES FOR CURRENT SERVICES			
	Employee Benefit Contributions			
43500	Education - Charges			
43512	Tuition - Other			
43517	Tuition - Other	155,256	112,163	150,000
43570	Receipts from Individual Schools	36,797	36,000	45,000
43990	Other Charges for Services	30,195	25,740	26,000
	Criminal Background Fees			
	TOTAL CHARGES FOR			
	CURRENT SERVICES	222,248	173,903	221,000
44100	OTHER LOCAL REVENUES			
	RECURRING ITEMS			
44120	Lease/Rentals		11,140	12,000
44130	Sale of Materials/Supplies			
44145	Sale of Surplus Materials	1,759	5,800	2,000
44146	E-Rate Funding	356,611	31,725	15,000
44160	Retirees' Insurance Payments	234	-	200
44170	Miscellaneous Refunds	178,899	135,946	105,000

44500	NONRECURRING ITEMS				
44530	Sale of Equipment	6,041			
44540	Sale of Property	21,650			
44550	Resale of Materials - T&I House				
44560	Damages Recovered From Individuals	281	900	250	
44570	Contributions & Gifts	17,872	38,500	18,000	
44990	Other Local Revenues	9,284	14,582	13,500	
	TOTAL OTHER LOCAL REVENUES	592,630	238,593	165,950	

		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
46000	STATE OF TENNESSEE			
46500	STATE EDUCATION FUNDS			
	On Behalf Contributions			
	Safe Schools			
46511	Basic Education Program	31,241,000	32,284,000	33,373,000
46515	Early Childhood Education	1,078,095	1,078,095	1,068,265
46590	Other State Education	616,275	616,012	614,000
46591	Coordinated School Health	100,000	100,000	100,000
46594	Family Resource Centers	29,612	29,611	29,611
46981	Safe Schools	32,940	32,940	65,880
46610	Career Ladder Program	175,589	150,000	150,000
46640	Vocational Equipment		124,200	
	TOTAL STATE OF TENNESSEE	33,273,511	34,414,858	35,400,756
47100	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47143	Ed. of the Handicapped Act-IDEA	-	-	50,000
	TOTAL FEDERAL GOVERNMENT	-	-	50,000
48130	Contributions	508,646		
48610	Citizen Group Donations		12,733	16,000
48990	OTHER			
49700	Insurance Recovery	15,527		

49800	Operating Transfers	-	200,000	200,000
	Total Other Sources	524,173	212,733	216,000
	TOTAL REVENUES AND OTHER			
	SOURCES	52,774,562	53,638,168	54,770,211

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	Wood		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
71150	ALTERNATIVE SCHOOLS				
	INSTRUCTION AND SUPPORT				
116	Teachers		153,610	160,079	95,847
117	Career Ladder			1,000	500
127	Extended Contract				
163	Teachers Assistants				-
201	Social Security		11,751	12,323	7,332
204	State Retirement		13,885	14,626	10,026
206	Life Insurance		375	203	265
207	Medical Insurance		42,237	30,826	26,400
208	Dental Insurance		1,420	1,121	1,675
399	Other Contracted Services		1,000	1,000	1,000
429	Instructional Supplies		1,000	1,000	5,000
499	Other Supplies and Materials		1,000	1,000	1,000
524	Staff Development				
535	Fee Waiver F& R Lunch Students				
790	Other Equipment		1,000	1,000	1,000
	TOTAL ALTERNATIVE SCHOOL		227,278	224,178	150,045

	Presson	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
71200	SPECIAL EDUCATION INSTRUCTION			
116	Teachers	1,556,277	1,638,124	1,728,423
117	Career Ladder Program	13,000	14,000	13,000
127	Career Ladder Extended Contracts			
128	Homebound Teachers	49,504	51,484	52,514
163	Educational Assistants	124,321	176,000	177,520
171	Speech pathologists	95,056	48,738	107,201
189	Other Salaries & Wages	11,326	8,629	45,567
195	Certified Substitute Teachers	1,995	1,555	2,000
198	Non-Certified Substitutes	21,300	15,600	18,000
201	Social Security	139,522	152,224	164,033
204	State Retirement	161,478	174,190	211,129
206	Life Insurance	3,577	3,134	4,448
207	Medical Insurance	524,276	568,305	640,620
208	Dental Insurance	16,095	16,366	18,360
312	Contracts With Private Agencies			
336	Maintenance & Repair Services-	200	200	200
399	Other contracted services			
429	Instructional Supplies & Materials	8,541	9,000	9,800
499	Other Supplies & Materials	457	500	500
599	Other Charges	550	500	500
725	Special Education Equipment	2,000	2,000	1,500
	TOTAL SPECIAL EDUCATION	2,729,475	2,880,550	3,195,315
	INSTRUCTION			

	King	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
	CAREER AND TECHNICAL EDUCATION 71300 \CTE INSTRUCTION			
116	Teachers	1,911,792	2,054,500	2,114,627
117	Career Ladder Program	7,000	6,000	6,000
163	Educational Clerk	19,026	19,454	-
195	Certified Substitute Teachers	4,130	6,000	6,400
198	Non-certified Substitutes	27,617	26,700	27,500
201	Social Security	146,766	161,618	164,821
204	State Retirement	172,089	188,163	221,818
206	Life Insurance	3,296	3,138	4,044
207	Medical Insurance	442,249	518,866	581,328
208	Dental Insurance	13,635	14,345	14,803
336	Maintenance & Repair Services	8,938	11,700	20,000
355	Travel	7,481	10,000	12,000
399	Other Contracted Services	26,084	35,000	33,575
429	Instructional Supplies & Materials	36,262	42,000	43,260
448	T & I Construction Materials	11,220		
449	Textbooks - Not incl. in 71100	5,848	6,922	12,900
499	Other Suppl. & Materials	2,264	3,600	3,975
599	Other Charges	3,428	3,900	4,700
706	Building Construction	32,993	28,000	33,000
730	CTE Instruction Equipment	28,071	152,571	24,700
	TOTAL CTE			
	EDUCATION INSTRUCTION	2,910,190	3,292,479	3,329,451

	Patton/Harris	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
71400	Student Body Education Program			
188	Bonus Payments			
189	Other Salaries and Wages	357,900	345,000	358,400
201	Social Security	24,176	26,393	27,418
204	State Retirement	25,694	31,326	37,489
499	Other Supplies & Materials	33,211	27,000	26,500
599	Other Charges	10,498	6,500	7,500
790	Other Equipment			
	TOTAL STUDENT BODY EDUCATION	451,479	436,219	457,306
	PROGRAM			

	Wood				
72000	SUPPORT SERVICES				
	Pugh				
72110	ATTENDANCE				
105	Supervisor/Director		47,580	62,437	44,979
201	Social Security		3,634	4,776	3,441
204	State Retirement		4,301	5,669	4,705
206	Life Insurance		75	75	94
207	Medical Insurance		6,670	8,909	12,400
208	Dental Insurance		314	300	338
499	Other Supplies & Materials		527	500	2,000
524	Staff Development Training		4,717	3,700	5,000
599	Other Charges				
704	Attendance Equipment				
	TOTAL ATTENDANCE		67,818	86,367	72,957

	Poison Health Services/CSH	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72120	HEALTH SERVICES/CSH			
105	Director of CSH	47,174	49,619	53,248
131	Medical Personnel	239,761	264,291	291,866
169	Part time personnel	18,275	15,000	14,000
189	Other Salaries and Wages			
201	Social Security	22,394	25,162	27,472
204	Retirement	17,147	19,847	22,392
206	Life Insurance	458	442	625
207	Medical Insurance	85,624	96,226	103,984
208	Dental Insurance	3,454	3,792	4,316
355	Travel	212	250	250
399	Other Contracted Services	11,921	13,000	13,900
413	Medical Supplies	4,076	5,000	5,500
499	Other Suppl. & Materials - Office			1,800
524	Staff Development	3,109	2,500	4,800
599	Other Charges	-	1,500	5,000
735	Health Equip.	1,953	1,500	3,500
	TOTAL HEALTH SERVICES	455,556	498,128	552,653

	Wood	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72130	OTHER STUDENT SUPPORT			
117	Career Ladder Program	4,400	6,100	6,100
124	Psychological Personnel	41,410	44,412	120,690
123	Guidance Personnel	729,584	749,708	812,492
170	Security Coordinator	63,698	69,982	71,710
201	Social Security	58,785	66,570	77,341
204	State Retirement	68,653	77,424	99,764
206	Life Insurance	1,161	983	1,426
207	Medical Insurance	167,178	166,941	241,383
208	Dental Insurance	5,051	5,125	6,120
309	Contracts With Other Govt. Agencies			
322	Evaluation & Testing	20,277	22,775	29,000
355	Travel			
499	Other Supplies & Materials	1,659	2,500	2,000
524	In-Service/Staff Development	2,768	3,000	2,500
599	Other Charges			
	TOTAL OTHER STUDENT			
	SUPPORT	1,164,622	1,215,521	1,470,525

	Wood	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72210	REGULAR INSTRUCTIONAL SUPPORT			
105	Supervisor/Director	174,960	186,106	191,100
117	Career Ladder Program	10,800	14,000	13,500
129	Librarians	491,059	462,140	534,034
201	Social Security	48,096	50,662	56,506
204	State Retirement	58,386	60,132	77,261
206	Life Insurance	909	734	936
207	Medical Insurance	140,758	145,914	150,000
208	Dental Insurance	4,056	3,628	4,300
308	Consultants - Speakers		5,500	5,500
355	Travel	6,980	8,008	7,500
432	Library Books/Media - All Schools	119,600	117,776	120,000
499	Other Supplies & Materials - Office	423	3,900	2,000
524	Staff Development	78,517	128,000	81,000
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,134,544	1,186,500	1,243,637

	Presson	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT			
105	Supervisor/Director	87,036	83,924	81,302
117	Career Ladder Program	2,000	3,500	3,000
124	Psychological Personnel	145,767	98,080	102,440
127	Career Ladder Extended Contracts			
161	Secretary(s)	34,347	42,755	44,049
162	Clerical Personnel	17,780	22,078	23,191
189	Other Salaries and Wages	38,642	99,203	101,053
201	Social Security	24,488	26,740	27,161
204	State Retirement	26,251	25,866	33,802
206	Life Insurance	408	376	524
207	Medical Insurance	49,293	67,668	71,337
208	Dental Insurance	1,910	2,295	2,310
336	Maintenance & Repair Services	536	800	1,200
355	Travel - All SPED personnel	5,010	3,171	5,000
399	Other Contracted Services			75,805
499	Other Supplies & Materials	800	800	800
599	Other Charges	500	500	500
790	Other Equipment	451	500	500
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	435,218	478,256	573,974

	King	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72230	CAREER AND TECHNICAL EDUCATION			
	CTE PROGRAM			
105	Vocational Director	81,676	84,390	87,320
117	Career Ladder	1,000	1,000	1,000
162	Clerical Personnel	30,430	32,595	38,522
189	Other Salaries and Wages			108,054
201	Social Security	8,631	9,026	17,970
204	State Retirement	9,148	9,512	22,659
206	Life Insurance	111	100	410
207	Medical Insurance	13,341	14,196	47,500
208	Dental Insurance	628	641	1,326
355	Travel	4,445	3,000	6,000
499	Other Supplies & Materials	490	690	650
524	In-Service/Staff Development	44,986	54,000	40,000
599	Other Charges	2,452	2,000	2,800
	TOTAL VOCATIONAL PROGRAM	197,337	211,149	374,211

Account No.	Farley	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72250	EXPENDITURES			
	TECHNOLOGY			
105	Director	55,159	58,796	60,561
138	Computer Technical Personnel	220,820	241,962	250,600
161	Secretary	25,480	27,290	28,109
201	Social Security	22,701	25,096	25,954
204	State Retirement	15,480	18,043	18,660
206	Life Insurance	317	292	385
207	Medical Insurance	53,265	55,302	66,096
208	Dental Insurance	2,538	2,856	2,900
320	Due and Memberships	240	270	270
336	Maintenance & Repair Services	59,400	62,000	55,000
350	Internet Connectivity	278,915	81,808	109,891
399	Other Contracted Services	9,960	8,400	9,950
470	Cabling	47,847	20,000	-
471	Software	180,440	285,000	292,000
524	Staff Development	5,426	5,000	5,000
722	Regular Instruction Equipment	184,545	415,000	421,020
	TOTAL TECHNOLOGY	1,162,533	1,307,114	1,346,396

	Harris/Franklin	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72310	BOARD OF EDUCATION			
191	Board Fees - 9 Board Members	28,800	28,800	28,800
201	Social Security	2,226	2,203	2,203
204	State Retirement	707	1,584	3,012
207	Medical Insurance	338,755	333,000	351,793
208	Dental Insurance	2,172	3,000	3,000
210	Unemployment Compensation	16,187	9,000	24,000
299	Other Fringe Benefits			
305	Audit Services - CPA	10,500	11,000	11,000
320	Dues & Memberships - TSBA	16,812	16,940	17,000
331	Legal Services - Attorney	55,793	48,000	50,000
355	Travel	12,322	15,500	16,100
399	Other Contracted Services	4,328	5,716	7,000
499	Other Supplies & Materials	307	500	500
508	Premium on Corporate Surety Bonds	201	350	350
510	Trustee's Commission	323,749	330,000	330,000
513	Workman's Compensation	278,240	273,389	265,000
599	Other Charges	2,935	2,800	3,000
	TOTAL BOARD OF EDUCATION	1,094,034	1,081,782	1,112,759

	Graham/Franklin	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72320	OFFICE OF THE SUPERINTENDENT			
101	Director	105,000	105,000	105,000
117	Career Ladder			
161	Secretary(s)	55,099	67,170	66,227
187	Overtime Pay		-	2,100
189	Other Salaries and Wages			
201	Social Security	11,736	13,171	13,260
204	State Retirement	12,089	13,186	14,625
206	Life Insurance	139	132	150
207	Medical Insurance	15,722	16,744	21,500
208	Dental Insurance	602	641	999
320	Dues & Memberships	13,391	15,643	21,750
348	Postal Charges - Central Office	2,026	2,000	2,500
355	Travel	5,711	7,500	8,000
399	Other Contracted Services -	7,276	8,500	9,000
435	Office Supplies	1,734	1,500	1,920
499	Other Supplies and Materials	4,017	7,500	7,200
533	TBI Fingerprinting			
599	Other Charges			
701	Administration Equipment	1,847	1,000	1,500
	TOTAL OFFICE OF			
	SUPERINTENDENT	236,390	259,688	275,731

	Wood	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72410	OFFICE OF THE PRINCIPAL			
104	Principals	861,275	920,000	935,411
117	Career Ladder Program	2,000	15,500	15,000
127	Career Ladder Extended Contracts			
139	Assistant Principals	773,245	820,516	852,842
161	Secretaries	525,180	539,433	594,000
162	Clerical Personnel	227,173	233,796	241,033
201	Social Security	176,892	193,487	201,829
204	State Retirement	188,412	202,149	234,547
206	Life Insurance	3,143	2,891	3,900
207	Medical Insurance	531,552	568,590	579,441
208	Dental Insurance	19,601	19,717	20,900
499	Other supplies and materials	6,732	5,295	7,155
524	Staff Development	7,507	6,000	12,000
599	Other Charges			
	TOTAL OFFICE OF THE			
	PRINCIPAL	3,322,712	3,527,375	3,698,058

	Harris	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72510	Fiscal Service			
105	Directors	58,162	64,333	65,854
162	Clerical Personnel	17,078	25,438	34,445
201	Social Security	5,142	6,867	7,673
204	State Retirement	4,061	7,215	8,783
206	Life Insurance	43	96	140
207	Medical Insurance	6,856	15,544	19,800
208	Dental Insurance	602	615	668
320	Dues and Memberships	220	165	220
435	Office Supplies	303	300	480
499	Other supplies and materials	120	300	300
524	Staff Development	1,844	952	2,400
599	Other Charges			
	TOTAL			
	FISCAL SERVICES	94,432	121,824	140,762

	Broderick	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72520	Human Resources\Personnel			
105	Directors	31,047	67,818	70,689
117	Career Ladder	-		
161	Secretaries	34,442	37,484	38,022
162	Clerical Personnel		-	2,650
201	Social Security	4,702	8,056	8,519
204	State Retirement	2,589	8,192	9,631
206	Life Insurance	66	93	137
207	Medical Insurance	6,205	7,098	7,511
208	Dental Insurance	314	327	350
320	Dues and Memberships	-	210	250
399	Contracted Services - Other			7,440
435	Office Supplies	1,834	1,400	1,440
499	Other supplies and materials	4,396	600	960
524	Staff Development	2,457	3,000	3,120
599	Other Charges	3,568	700	1,920
	TOTAL			
	Human Resources	91,620	134,978	152,639

	Kington	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72610	OPERATION OF PLANT			
166	Custodial Personnel	1,222,479	1,347,098	1,359,410
189	Other Salaries and Wages	3,780	15,000	25,000
201	Social Security	92,576	104,200	105,907
204	State Retirement	63,060	74,915	76,143
206	Life Insurance	1,961	1,800	2,663
207	Medical Insurance	385,609	403,581	426,236
208	Dental Insurance	17,769	17,971	18,997
307	Communication - Phone - All Schools	96,761	114,436	170,000
328	Janitorial Services	22,533	26,860	45,000
347	Pest Control	9,816	10,054	25,000
359	Disposal	38,680	46,922	45,000
399	Other Contracted Services	114,285	48,000	80,000
410	Custodial Supplies	147,211	145,000	150,000
415	Electricity	1,520,420	1,548,991	1,600,000
434	Natural Gas	139,783	184,777	265,000
451	Uniforms	2,474	3,000	5,000
454	Water & Sewer	247,979	240,754	260,000
502	Building & Contents Insurance	410,170	420,273	428,776
524	In-Service/Staff Development	248	4,000	4,000
699	Other Debt Service	364,320		
720	Plant Operation Equipment	21,632	19,000	22,000
	TOTAL OPERATION OF PLANT	4,923,547	4,776,633	5,114,132

	Kington	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72620	MAINTENANCE OF PLANT			
105	Supervisor/Director	45,724	49,457	51,455
161	Secretary	29,744	31,866	37,405
167	Maintenance Personnel	314,814	371,705	446,571
169	Part-time Personnel	11,350	16,000	25,000
201	Social Security	30,541	35,881	42,873
204	State Retirement	21,240	25,797	29,449
206	Life Insurance	418	389	616
207	Medical Insurance	77,820	84,500	97,500
208	Dental Insurance	3,664	3,500	4,420
307	Communication (cell phones)	1,881	2,788	4,000
334	Maintenance Agreement (Septic)	9,990	11,000	10,000
335	Maintenance & Repair Services	201,024	580,000	1,440,000
399	Other Contracted Services	51,438	42,000	35,000
418	Equipment & Machinery Parts	52,451	50,000	25,784
420	Lawn Care Supplies	15,224	15,000	15,000
459	Drainage and Septic materials	41,988	30,000	45,000
468	Chemicals	3,162	4,200	5,000
499	Other Supplies & Materials	83,197	88,000	50,000
524	In-Service/Staff Development	4,590	3,500	5,000
599	Other Charges	40,213	40,000	60,000
712	HVAC Equipment	124,453	142,426	200,000
717	Maintenance Equipment	35,568	32,000	45,000
	TOTAL MAINTENANCE OF	1,200,494		
	PLANT	1,414,494	1,660,009	2,675,073

	Reed	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
72710	TRANSPORTATION			
105	Supervisor/Director	51,998	55,138	57,370
142	Mechanics	113,672	125,644	134,500
187	Overtime			
146	Bus Drivers	903,693	930,468	975,000
162	Clerical Personnel	25,975	28,000	31,550
164	Bus Attendant	24,603	25,167	29,200
189	Other Salaries & Wages	16,754	15,000	25,000
201	Social Security	86,690	90,225	95,825
204	State Retirement	59,299	64,868	68,894
206	Life Insurance	1,996	1,969	2,170
207	Medical Insurance	428,968	478,336	500,426
208	Dental Insurance	21,145	22,500	23,600
307	Communications (cell phones)	-	-	600
338	Maint/Repairs Vehicles	4,288	10,000	10,000
355	Travel	420	850	1,500
399	Other Contracted Services	35,063	36,000	40,000
418	Equipment & Machinery Parts	18,174	15,000	20,000
425	Fuel	238,451	230,000	300,000
433	Lubricants	15,165	10,000	18,000
435	Office Supplies	1,194	1,200	1,200
450	Tires & Tubes	29,555	35,000	35,000
453	Vehicle Parts	136,781	112,000	135,000
499	Other Supplies & Materials	10,070	8,000	7,500
524	Staff Development/ Training	8,000	6,000	7,500
599	Other Charges	899	2,000	2,000
729	Transportation Equipment - Buses	627,750	650,000	279,000
	TOTAL TRANSPORTATION	2,860,601	2,953,365	2,800,836

	Phillips\Harris				
73300	COMMUNITY SERVICES		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
105	Director-Homeless & FRC		39,096	42,017	42,857
130	Social Workers				
189	Other Salaries and Wages		110,000	98,959	105,000
201	Social Security		11,364	10,785	11,311
204	Retirement		4,606	7,754	8,132
206	Life Insurance		72	72	88
207	Medical Insurance		13,881	14,196	15,000
208	Dental Insurance		628	641	670
355	Travel		1,500	1,500	1,500
399	Other Contracted Services				
422	Food Supplies		2,083	2,700	3,000
499	Other Supplies and Materials		1,307	2,300	3,000
	Fee Waiver (Clothing, Shoes, school supplies)		16,104	20,000	22,600
535					
599	Other Charges		150	1,000	500
	TOTAL COMMUNITY SERVICES		200,791	201,923	213,659

	Wood	Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
73400	PRESCHOOL			
105	Director	85,586	3,566	-
116	Teachers	525,970	543,405	560,158
127	Career Ladder Extended Contract		3,000	3,000
163	Educational Assistants	158,596	169,470	176,350
189	Other Salaries and Wages	11,951		-
195	Substitute Teachers - Certified	-	140	200
198	Substitute Teachers - Non certified	10,300	13,640	14,000
201	Social Security	59,116	56,091	57,659
204	Retirement	64,820	59,530	69,083
206	Life Insurance	1,401	1,600	1,644
207	Health Insurance	203,389	224,012	248,544
208	Dental Insurance	6,500	7,840	8,256
355	Travel	1,757	-	-
429	Instructional Supplies and Materials	4,000	1,111	10,000
499	Other Supplies and Materials	6,539	1,800	1,200
524	In-service/Staff Development	4,885	2,950	-
599	Other Charges			
722	Instructional Equipment			
	TOTAL PRESCHOOL	1,144,811	1,088,155	1,150,093

	Harris				
76000	CAPITAL OUTLAY		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
76100	REGULAR CAPITAL OUTLAY				
307	Communications				
321	Engineering Services		75,000	20,000	20,000
706	Building Construction		508,646		218,000
707	Building Improvements		733,693		50,000
799	Other Capital Outlay		139,141	130,000	99,920
	Total Capital Outlay		1,456,480	150,000	387,920
82130	DEBT SERVICE				
620	Principal on Debt			322,806	266,936
82230	DEBT SERVICE				
620	Interest on Debt			41,514	31,944
	Total Debt Service			364,320	298,880
99100	TRANSFERS				
590	Transfers Out			950,000	200,000
	Total Transfers Out			950,000	200,000
	GRAND TOTAL EXPENDITURES		51,623,991	54,278,148	57,310,933

		Actual 2016-2017	Projected Actual 2017-2018	Proposed 2018-2019
	Difference in Revenues and Expenditures	1,150,571	(639,979.99)	(2,540,722)
	Fund Balance	Actual 2016-2017	Projection 17-18	Budget 2018-2019
	Excess of Revenues and Other Sources			
	Over (Under) Expenditures and Other Uses	1,150,571	(639,980)	(2,540,722)
		Audited		Estimate
	Beginning Fund Balance	3,634,291	4,921,616	4,281,636
		Estimate		
	Ending Fund Balance/Reserves	4,784,862	4,281,636	1,740,914

142 School Federal Programs

Budget Summary

Revenue: \$4,154,236 *as of 7-10-18

Career and Technical Education (Perkins): \$140,460

-CTE equipment and materials, industry certification, student and staff club competition travel

Special Education (IDEA Preschool and Part B): \$1,563,123

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

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

Federal Programs: \$2,450,653

-**Consolidated Administration** – cost to administer all Federal Programs, directors, bookkeeper, secretary, supplies

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

Title IA – Neglected and Delinquent Children

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

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

Title IV – Student Support and Academic Enrichment: new grant, tying to Title II

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

Title IX – McKinney-Vento Homeless Education Assistance: Homeless liaison, before and after school tutoring for homeless students, transportation, enrichment field trips

21st Century Community Learning Centers – extended learning at 8 elementary schools, science, technology, etc, physical activity, stipends and transportation

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

Account	Description	Budget		
		2017-2018	Projected Actual 2017-2018	2018-2019
141-47100	Federal Through State			
	CTE			140,460
	SPED			1,563,123
	Federal Programs			2,450,653
	TOTAL	-	-	4,154,236

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
	CTE Perkins Reserve Consolidated			
142-72230	Support Services/Vocational Educatio Program			
599-801	Other Charges			6,000
TOTAL		-	-	6,000

For Fiscal Year Ending June 30, 2019

Construction,
Health Science,
Info Tech, Law

**Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019**

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72130	CTE Perkins Basic Other Student Support			
355-801	Travel	23,727	23,727	26,892
				Student Club Competitions
524PD-801	In-Service/Staff development(PD)	18,000	18,000	18,000
599-801	Other Charges	1,000	1,000	1,000
				Staff to Club Competitions
	TOTAL	42,727	42,727	45,892

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

[illegible]

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71200	IDEA Preschool 911 - 3&4 yr Instruction			
105	Supervisor/Director			
116	Teachers	27,702.00	23,405.64	27,845.88
162	Clerical Personnel			
163	Educational Assistants			
189	Other Salaries & Wages			
201	Social Security	1,471.00	1,171.25	1,471.00
204	State Retirement	2,402.00	2,125.26	2,402.00
206	Life Insurance	62.00	45.00	62.00
207	Medical Insurance	4,602.00	4,263.00	4,631.00
208	Dental Insurance	212.00	162.27	212.00
210	Unemployment Compensation	69.00	69.00	69.00
212	Employer Medicare	553.00	553.00	553.00
355	Travel			
422	Food Supplies			
429	Instructional Supplies & Materials	6,000.00	1,501.19	2,942.00
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	4,213.37	148.90	83.76
	TOTAL	47,286.37	33,444.51	40,271.64

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71200	IDEA PART B 901 - PreK-Age 22 Instruction			
105	Supervisor/Director			
116	Teachers	218,037.00	214,117.24	260,839.00
162	Clerical Personnel			
163	Educational Assistants	509,888.00	475,676.19	459,700.00
171	Speech Pathologist	55,405.00	54,403.92	
189	Other Salaries & Wages			
195	Certified Substitutes	2,000.00	0.00	1,000.00
198	Non Certified Subs	25,000.00	13,336.20	15,000.00
201	Social Security	44,438.00	37,604.43	40,952.00
204	State Retirement	52,730.00	48,983.97	52,411.00
206	Life Insurance	2,188.00	1,378.38	2,017.00
207	Medical Insurance	315,000.00	277,076.05	283,702.00
208	Dental Insurance	12,789.00	11,637.97	11,831.00
210	Unemployment Compensation	4,126.00	4,126.00	3,765.00
212	Employer Medicare	18,181.00	18,181.00	15,394.00
336	Maintenance & Repair	1,000.00	350.98	500.00
355	Travel			
399	Other Contracted Services	6,000.00	2,733.72	3,000.00
422	Food Supplies			
429	Instructional Materials	25,638.00	664.70	4,000.00
499	Other Supplies & Materials	7,000.00	1,866.81	47,421.10
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment	39,136.01	6,284.88	8,902.55
	TOTAL	1,338,556.01	1,168,422.44	1,210,434.65

**Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019**

Account	Description	Budget	Projected Actual	Budget
	IDEA PART B 901 - Other Student Support	2017-2018	2017-2018	2018-2019
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
171	Speech Pathologist			
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security			
204	State Retirement			
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare			
322	Evaluation & Testing	5,000.00	0.00	
336	Maintenance & Repair			
355	Travel			
399	Other Contracted Services			
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials			
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment			
	TOTAL	5,000.00	0.00	0

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72220	IDEA PART B 901 - Instructional Support			
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
				Behavior Specialist, Services Coord.
189	Other Salaries & Wages	103,257.00	103,256.16	105,348.00
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	5,742.00	5,725.48	5,858.00
204	State Retirement	9,376.00	9,375.60	10,957.00
206	Life Insurance	190.00	111.33	190.00
207	Medical Insurance	16,000.00	14,196.00	15,276.00
208	Dental Insurance	650.00	588.34	660.00
210	Unemployment Compensation	210.00	210.00	210.00
212	Employer Medicare	2,159.00	2,159.00	2,202.00
336	Maintenance & Repair			
355	Travel	20,000.00	3,266.00	15,755.48
399	Other Contracted Services	115,000.00	98,003.38	90,543.96
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials	1,000.00	537.83	2,000.00
524	In-Service/Staff Development	25,000.00	6,297.00	20,000.00
599	Other Charges			
725	Special Education Equipment			
	TOTAL	298,584.00	243,726.12	269,000.44

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72710	IDEA PART B 901 - SPED Transportation			
105	Supervisor/Director			
116	Teachers			
162	Clerical Personnel			
163	Educational Assistants			
169	Part time Personnel	37,500.00	26,813.10	38,369.00
189	Other Salaries & Wages			
195	Certified Substitutes			
198	Non Certified Subs			
201	Social Security	2,085.00	1,247.47	2,134.00
204	State Retirement	2,063.00	1,161.70	2,111.00
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Employer Medicare	784.00	784.00	802.00
336	Maintenance & Repair			
355	Travel			
399	Other Contracted Services			
422	Food Supplies			
429	Instructional Materials			
499	Other Supplies & Materials			
524	In-Service/Staff Development			
599	Other Charges			
725	Special Education Equipment			
	TOTAL	42,432.00	30,006.27	43,416.00

Bus
attendants

For Fiscal Year Ending June 30, 2019

Account	Description	Budget		Projected Actual	Budget
		2017-2018	2018-2019		
142-72210	Con Ad- Other Student Support				
105	Supervisor/ Director- 1.5 FTE	137,445	140,445	137,445	140,445
161	Secretaries- 1.6 FTE	64,080	66,080	64,080	66,080
201	Social Security	15,425	15,799	15,425	15,799
204	State Retirement	16,534	18,334	16,534	18,334
206	Life Insurance	195	225	195	225
207	Medical Insurance	19,400	20,000	19,400	20,000
208	Dental Insurance	913	1,000	913	1,000
210	Unemployment Compensation	263	275	263	275
299	Other Fringe Benefits	656	656	656	656
336	Maintenance & Equipment Repair	4,000	4,000	4,000	4,000
355	Travel	1,338	1,338	1,338	1,338
499	Other Supplies and Materials	5,681	5,181	5,681	5,181
524	In-Service/ Staff Development	4,500	4,500	4,500	4,500
790	Other Equipment	9,245	7,467	9,245	7,467
TOTAL		279,675	285,300	279,675	285,300

For Fiscal Year Ending June 30, 2019

Account	Description	Budget	Projected Actual	Budget
142-71100	Title I - Regular Instruction Program	2017-2018	2017-2018	2018-2019
116	Teachers	631,359	631,359	641,739
163	Educational Assistants	180,000	180,000	185,710
201	Social Security	61,711	61,711	63,301
204	State Retirement	54,000	54,000	77,341
206	Life Insurance	1,530	1,530	1,530
207	Medical Insurance	259,875	259,875	286,937
208	Dental Insurance	7,153	7,153	7,153
210	Unemployment Compensation	2,836	2,836	2,836
299	Other Fringe Benefits	3,197	3,197	3,197
336	Maintenance & Equipment Repair	106,583	106,583	118,044
429	Instructional Supplies and Materials	194,664	194,664	164,217
599	Other Charges	87,954	87,954	
722	Regular Instruction Equipment	180,582	180,582	135,227

For Fiscal Year Ending June 30, 2019

Account	Description	Budget	Projected Actual	Budget
		2017-2018	2017-2018	2018-2019
142-72130	Title I - Other Student Support			
499	Other Supplies and Materials	9,000	9,000	10,000
599	Other Charges	50,083	50,083	19,507
	TOTAL	59,083	59,083	29,507

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72710	Title I-Transportation			
722	Foster Care Transportation			14,000
	TOTAL	-	-	14,000

For Fiscal Year Ending June 30, 2019

Account	Description	Budget	Projected Actual	Budget
142-71100	Title I-Neglected Rglr Instr Prog		2017-2018	2018-2019
169	Part Time Personnel	21,474	21,474	9,400
201	Social Security	1,757	1,757	973
	TOTAL	23,231	23,231	10,373

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-99100	Transfers Out			
504	Indirect Cost	270	270	270
	TOTAL	270	270	270

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71100	Title II			
195	Certified Substitute Teachers	2,907	2,907	907
198	Non-Certified Substitute Teachers	2,819	2,819	1,819
201	Social Security	765	765	765
	TOTAL	6,491	6,491	3,491

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

Account	Description		Budget	Projected Actual	Budget
142-72130	Title II-Other Student Support		2017-2018	2017-2018	2018-2019
599	Other Charges		1,780	1,780	
	TOTAL		1,780	1,780	-

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

Account	Description	Budget		Projected Actual	Budget
		Title II Support Services/Reg Ins	Pro		
142-72210	Other Salaries and Wages	222,000	222,000	201,319	
201	Social Security	24,000	24,000	15,567	
204	State Retirement	27,900	27,900	21,155	
206	Life Insurance	330	330	330	
207	Medical Insurance	34,315	34,315	31,850	
208	Dental Insurance	1,138	1,138	1,138	
210	Unemployment Compensation	368	368	368	
299	Other Fringe Benefits	750	750	750	
366	Maintenance & Repair Equipment	25,555	25,555	500	
355	Travel	15,555	15,555	500	
499	Other Supplies and Materials	24,704	24,704	500	
524	In-Service/Staff Development	24,217	24,217	500	
599	Other Charges	22,000	22,000	500	
790	Other Equipment	5,000	5,000	500	
TOTAL		427,830	427,832	275,477	

For Fiscal Year Ending June 30, 2019

Account	Description	Budget		Projected Actual	Budget
		2017-2018	2018-2019		
142-71100	Regular Instructional Program				
163	Educational Assistants	8,406	8,406	8,406	8,406
201	Social Security	643	643	643	643
204	State Retirement	462	462	462	462
429	Inst. Supplies and Materials	930	930	930	930
	TOTAL	10,441	10,441	10,441	10,441

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72210	524 In-Service/Staff Development	4,635	4,635	2,338

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71100	Title IV-Regular Inst. Program			
195	Certified Substitute Teachers	70	70	
198	Non-certified Substitute Teachers	720	720	
201	Social Security	60	60	
	TOTAL	850	850	-

For Fiscal Year Ending June 30, 2019

Account	Description	Budget	Projected Actual	Budget
	Title IV-Support Services/Reg Inst	2017-2018	2017-2018	2018-2019
142-72210				
	524 In-Service/Staff Development	18,150	18,150	
	790 Other Equipment	32,664	32,664	
	TOTAL	50,814	50,814	-

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget		
		2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71100	Title V-Regular Instructional Prog			
163	Educational Assistants	44,738	44,738	44,738
189	Other Salaries and Wages	1,550	1,550	1,550
201	Social Security	3,541	3,541	3,541
204	State Retirement	2,546	2,546	2,623
206	Life Insurance	190	190	190
207	Medical Insurance	14,916	14,916	15,960
208	Dental Insurance	675	675	675
210	Unemployment Compensation	210	210	210
299	Other Fringe Benefits	164	164	164
429	Instr Supplies and Materials	22,791	22,791	1,000
499	Other Supplies and Materials	15,000	15,000	1,000
722	Regular Instructional Equipment	15,000	15,000	923
	TOTAL	121,321	121,321	72,574

For Fiscal Year Ending June 30, 2019

Account	Description	2017-2018		2018-2019	
		Budget	Projected Actual	Budget	Budget
142-72210	Title V-Support Services/Reg Inst				
355	Travel	8,293	8,293	2,657	
524	In-Service/Staff Development	22,450	22,450	3,500	
TOTAL		30,743	30,743	6,157	

Cumberland County Schools

Federal Programs 142 Budget

For Fiscal Year Ending June 30, 2019

Account	Description	Budget	Projected Actual	Budget
		2017-2018	2017-2018	2018-2019
142-71100	Title IX-Regular Instructional Prog			
116	Teachers	9,500	9,500	9,500
163	Educational Assistants	1,000	1,000	1,000
201	Social Security	803	803	803
204	State Retirement	914	914	914
599	Other Charges	814	814	814
TOTAL		13,031	13,031	13,031

For Fiscal Year Ending June 30, 2019

Account	Description	2017-2018		2018-2019	
		Budget	Projected Actual	Budget	Budget
142-72130	Title IX-Other Student Support				
130	Social Workers	20,298	20,298	20,298	20,298
201	Social Security	1,553	1,553	1,553	1,553
204	State Retirement	914	914	914	914
524	In-Service/Staff Development	4,138	4,138	4,138	4,138
	TOTAL	26,902	26,903	26,903	26,903

For Fiscal Year Ending June 30, 2019

[illegible]

Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-71100	R2BR-Regular Instruction Program			
116	Certified Teachers	50,589	50,589	
201	Social Security	3,870	3,870	
204	State Retirement	4,573	4,573	
429	Instructional Supplies & Materials	21,316	21,316	
599	Other Charges	1,500	1,500	
	TOTAL	81,848	81,848	-

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72130	R2BR-Other Student Support			
499	Other Supplies and Materials	400	400	
	TOTAL	400	400	-

For Fiscal Year Ending June 30, 2019

Account	Description	Budget		Projected Actual	Budget
		2017-2018	2018-2019		
142-72210	R2BR-Support Services/Reg Instr				
105	Supervisor/Director	13,882	13,882		
162	Clerical Personnel	420	420		
201	Social Security	1,094	1,094		
204	State Retirement	1,271	1,271		
348	Postal Charges	1	1		
	TOTAL	16,668	16,668		-

For Fiscal Year Ending June 30, 2019

Account	Description	Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-72310	Board of Education			
533	Criminal Investigation of Applicants	555	555	
	TOTAL	555	555	-

For Fiscal Year Ending June 30, 2019

Account	Description		Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
	R2BR-Transportation				
146	Bus Drivers		6,197	6,197	
201	Social Security		474	474	
204	State Retirement		341	341	
412	Diesel Fuel		1,517	1,517	
TOTAL			8,529	8,529	-

**Cumberland County Schools
Federal Programs 142 Budget
For Fiscal Year Ending June 30, 2019**

Account	Description		Budget 2017-2018	Projected Actual 2017-2018	Budget 2018-2019
142-73300	21st CCLC-Community Services				
105	Supervisor/Director		5,267	5,267	
116	Teachers		225,678	225,678	
162	Clerical Personnel		2,633	2,633	
163	Educational Assistants		50,180	50,180	
189	Other Salaries & Wages		30,090	30,090	
201	Social Security		23,071	23,071	
204	State Retirement		23,601	23,601	
355	Travel		200	200	
422	Food Supplies		600	600	
429	Instructional Supplies & Materials		8,000	8,000	
524	In-Service/Staff Development		2,000	2,000	
599	Other Charges		23,680	23,680	
	TOTAL		395,000	395,000	-

Statement of Proposed Operations For the Fiscal Year Ending June 30, 2019

OTHER GOVERNMENT AND CITIZEN GROUPS

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

Account Number	Description	2016-2017 Audited	2017-2018 Expected Year End	2018-2019 Proposed
<u>Estimated Expenditures</u>				
73000	<u>Operation of Non-Instructional Services</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	\$ 50,422	\$ 53,532	\$ 55,695
119	Bookkeeper	\$ 66,291	\$ 70,429	\$ 75,505
165	Cafeteria Personnel	\$ 1,305,603	\$ 1,449,000	\$ 1,555,950
167	Maintenance Personnel	\$ 86,335	\$ 64,435	\$ 84,282
186	Longevity Pay	\$ 10,900	\$ 11,676	\$ 14,967
189	Other Salaries and Wages	\$ 18,537	\$ 19,402	\$ 21,577
201	Social Security	\$ 116,417	\$ 125,136	\$ 135,598
204	State Retirement	\$ 45,677	\$ 51,885	\$ 52,923
206	Employee Insurance-Life	\$ 1,367	\$ 1,572	\$ 1,604
207	Employee Insurance-Health	\$ 252,990	\$ 268,675	\$ 289,080
208	Employee Insurance-Dental	\$ 11,593	\$ 11,781	\$ 12,265
210	Unemployment Compensation	\$ 4,578	\$ 1,268	\$ 4,580
307	Communication	\$ 4,267	\$ 5,049	\$ 5,100
336	Maintenance & Repair Services-Equipment	\$ 37	\$ -	\$ -
337	Maintenance & Repair Services-Office Equip	\$ 268	\$ 352	\$ 375
347	Pest Control	\$ 3,828	\$ 4,176	\$ 4,608
354	Transportation-Commodity Delivery	\$ 10,228	\$ 12,374	\$ 12,500
355	Travel	\$ 602	\$ 250	\$ 550
359	Disposal Fees	\$ 34,282	\$ 35,112	\$ 36,868
399	Other Contracted Services	\$ 5,710	\$ 9,392	\$ 9,580
418	Equipment and Machinery Parts	\$ 34,702	\$ 39,838	\$ 41,000
422	Food Supplies	\$ 2,113,113	\$ 2,009,355	\$ 2,070,650
435	Office Supplies	\$ 6,163	\$ 5,400	\$ 5,500
451	Uniforms	\$ 3,354	\$ 3,512	\$ 3,240
452	Utilities	\$ 3,218	\$ 3,922	\$ 4,118
469	USDA Commodities	\$ 303,160	\$ 335,000	\$ 335,942
499	Other Supplies and Materials	\$ 134,112	\$ 136,473	\$ 141,300
524	In-Service Training	\$ 9,597	\$ 13,765	\$ 19,500
599	Other Charges	\$ 15,009	\$ 16,450	\$ 17,275
710	Food Service Equipment	\$ 110,560	\$ 130,296	\$ 95,586
	Total Estimated Expenditures	\$ 4,762,924	\$ 4,889,507	\$ 5,107,718

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

Account Number	Description	2016-2017	2017-2018	2018-2019
		Audited	Expected Year End	Proposed
Total Estimated Revenues		\$ 4,909,069	\$ 4,934,155	\$ 5,109,220
Total Estimated Expenditures		\$ 4,762,924	\$ 4,889,507	\$ 5,107,718
Estimated Revenues Over/(Under) Estimated Expenditures		\$ 146,145	\$ 44,648	\$ 1,501
Estimated Beginning Fund Balance, July 1		\$ 791,240	\$ 937,385	\$ 982,033
Estimated Ending Fund Balance with Inventory , June 30		\$ 937,385	\$ 982,033	\$ 983,535
Fund Balance Reserved for Inventory		\$ 78,168	\$ 80,000	\$ 80,000
Fund Balance , June 30		\$ 859,217	\$ 902,033	\$ 903,535

Debt Service Fund
Fiscal Year 2018-2019

Cumberland County, Tennessee				
Debt Service Fund				
Statement of Proposed Operations				
For the Fiscal Year Ending June 30, 2019				
		Actual	Estimated	Proposed
		FY 16-17	FY 17-18	FY 18-19
Account No.	Description			
	<u>Estimated Revenues</u>			
	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Tax	2,506,121	3,396,678	3,250,756
40120	Trustee's Collection Prior	42,639	42,395	42,500
40125	Trustee's Collections - Bankruptcy	0	0	0
40130	Clerk & Master Collections	30,701	34,249	31,000
40140	Interest & Penalty	25,320	31,543	30,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	2,115,063	2,188,150	2,237,383
40266	Litigation Tax-Jail or Workhouse	266,233	261,155	266,500
	Total Local Taxes	4,986,077	5,954,170	5,858,139
	OTHER LOCAL REVENUES			
44110	Investment Income	0	53,264	35,000
44170	Other Local Revenue	0	0	0
44500	Sale of Property	0	0	0
44170	Miscellaneous Refunds	0	49,062	0
	Total Other Local Revenues	0	102,326	35,000
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	5,350,397	6,056,496	5,893,139

Debt Service Fund
Fiscal Year 2018-2019

	Estimated Expenditures			
		FY 16-17	FY 17-18	FY 18-19
82100	PRINCIPAL			
82110	General Government			
601	Principal on Bonds	46,852	55,000	380,000
602	Principal on Notes	508,646	0	928,500
612	Principal on Other Loans Payable	591,715	1,075,000	0
	Total General Government	1,147,213	1,130,000	1,308,500
82130	Education			
601	Principal on Bonds	28,148	700,000	495,000
602	Principal on Notes	0	0	420,523
612	Principal on Other Loans Payable	1,726,457	1,953,504	1,758,504
	Total Education	1,754,605	2,653,504	2,674,027
82200	INTEREST			
82210	General Government			
603	Interest on Bonds	42,978	84,200	83,100
604	Interest on Notes	342	0	1,000
613	Interest on Other Loans Payable	274,713	283,808	340,064
	Total General Government	318,033	368,008	424,164
82230	Education			
603	Interest on Bonds	25,820	119,831	346,494
604	Interest on Notes	0	0	1,000
613	Interest on Other Loans Payable	1,074,510	1,220,235	1,861,501
	Total Education	1,100,330	1,340,066	2,208,995
82300	OTHER DEBT SERVICE			
82310	General Government			
324	Financial Advisory Services	2,500	4,500	6,000
510	Trustee's Commission	76,035	94,724	95,000
605	Underwriter's Discount	25,281	0	0
606	Other Debt Issuance Charges	59,872	0	0
	Total General Government	163,688	99,224	101,000
99000	OTHER USES			
99100	Transfers Out	0	0	0
	Total Transfers Out	0	0	0
	Total Expenditures	4,483,869	5,590,802	6,716,686
	Over/Under(-)	866,528	465,694	-823,547
	Beginning Fund Balance 07/01	11,898,320	12,764,848	13,230,542
	Ending Fund Balance 06/30	12,764,848	13,230,542	12,406,995