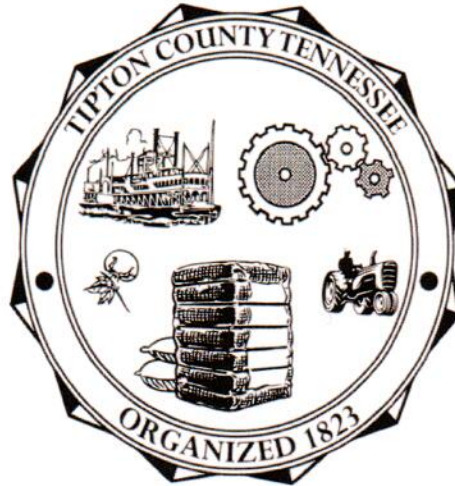


The Budget of Tipton County, Tennessee



Tipton County

TENNESSEE

The Tax Levy Resolution

The Appropriation Resolution

And

Budget Statements of the Individual Funds

For the Year Ending June 30, 2022

W.T. Bailey, Finance Director

wtbailey@tiptonco.com

901.476.0219

**A RESOLUTION FIXING THE TAX LEVY IN
TIPTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2021**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 12th day of July 2021, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2021, shall be 2.04 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	\$ 0.95
Solid Waste / Sanitation	\$ 0.04
Highway / Public Works	\$ 0.09
General Purpose School	\$ 0.85
Debt Service	\$ 0.07
General Capital Projects	\$ 0.04
Total	<u>\$ 2.04</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall be prorated on the basis of the tax rate by the trustee.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Tipton County, Tennessee, which are in conflict with this resolution, are hereby repealed.

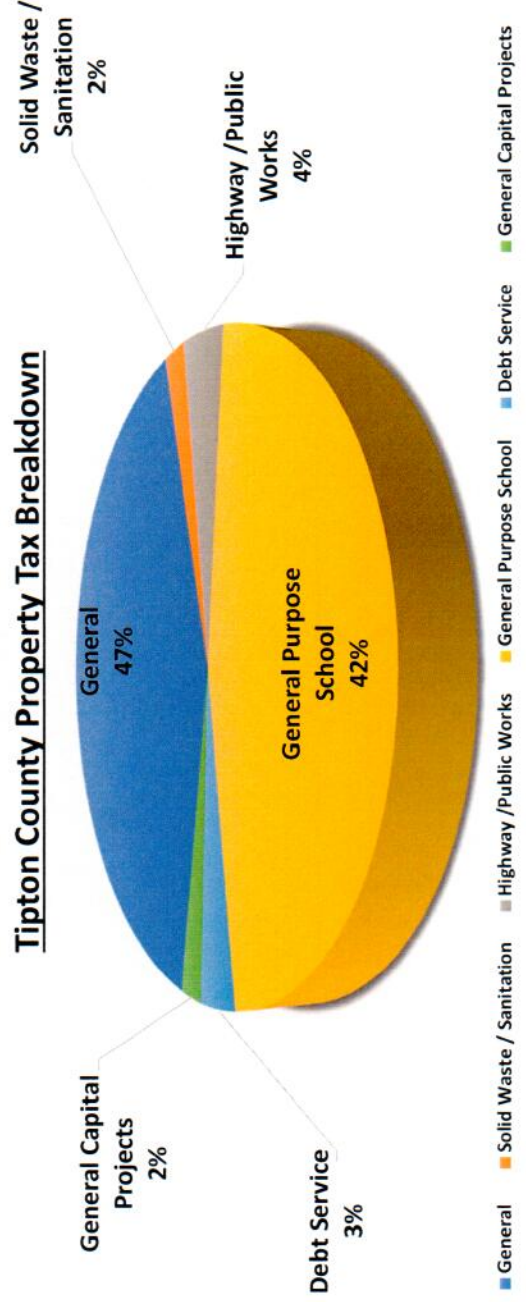
SECTION 4. BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 12th day of July 2021.

Tipton County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2021 Assessments Based Upon Estimated
Assessed Valuation of \$1,263,040,687

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 1%	Net Estimated Collection of Taxes
General	\$ 0.95	\$11,998,886.53	\$119,988.87	\$11,878,897.66
Solid Waste / Sanitation	\$ 0.04	\$505,216.27	5,052.16	500,164.11
Highway /Public Works	\$ 0.09	\$1,136,736.62	\$11,367.37	\$1,125,369.25
General Purpose School	\$ 0.85	\$10,735,845.84	\$107,358.46	\$10,628,487.38
Debt Service	\$ 0.07	\$884,128.48	\$8,841.28	\$875,287.20
General Capital Projects	\$ 0.04	\$505,216.27	\$5,052.16	\$500,164.11
Total	\$ 2.04	\$25,766,030.01	\$257,660.30	\$25,508,369.71

Tipton County Property Tax Breakdown



**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 12th day of July, 2021, 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 Tipton 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, 2021 and ending June 30, 2022 according to the following schedule:

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting 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 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 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.

GENERAL FUND - 101

51100	COUNTY COMMISSION	237,650
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	306,311
51500	ELECTION COMMISSION	411,816
51600	REGISTER OF DEEDS	376,548
51720	DEVELOPMENT/PLANNING & ZONING	366,905
51730	BUILDINGS	573,858
51750	CODE COMPLIANCE/TOSHA	16,291
51760	GEOGRAPHICAL INFORMATION SYSTEM	199,374
51800	COUNTY BUILDINGS/COURTHOUSE	155,900
51900	OTHER GENERAL ADMINISTRATION	116,250
52100	ACCOUNTING & BUDGETING	445,598
52300	PROPERTY ASSESSOR'S OFFICE	554,237
52310	REAPPRAISAL PROGRAM	87,555
52400	COUNTY TRUSTEE'S OFFICE	432,975
52500	COUNTY COURT CLERK	591,296
52600	DATA PROCESSING / INFORMATION TECHNOLOGY	124,775
53100	CIRCUIT COURT	845,761
53300	GENERAL SESSIONS COURT	329,303
53330	TOTAL DRUG COURT	30,000
53400	CHANCERY COURT	423,830
53500	JUVENILE COURT	180,690
53600	DISTRICT ATTORNEY GENERAL	65,000
53800	PROBATE COURT	155,845
53900	OTHER ADMINISTRATION OF JUSTICE / COMPLEX	41,000
53930	VICTIM ASSISTANCE PROGRAM	30,000
54110	SHERIFF'S DEPARTMENT	6,608,346
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	3,500,553
54220	WORKHOUSE / NEW JUSTICE CENTER	299,258
54310	FIRE PREVENTION & CONTROL	1,144,189
54410	CIVIL DEFENSE	231,849
54490	OTHER EMERGENCY MANAGEMENT	291,176
54610	COUNTY CORONER / MEDICAL EXAMINER	135,000
54900	OTHER PUBLIC SAFETY	267,850
55110	LOCAL HEALTH CENTER	84,470
55120	RABIES & ANIMAL CONTROL	553,850
55130	AMBULANCE SERVICE	105,000
55160	DENTAL HEALTH PROGRAM	395,700
55510	GENERAL WELFARE ASSISTANCE	23,163
55710	SANITATION MANAGEMENT	178,484

56300	SENIOR CITIZENS ASSISTANCE	55,000
56500	LIBRARIES	360,915
56700	PARKS & FAIR BOARD	27,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL	10,000
57100	AGRICULTURE EXTENSION SERVICES	150,012
57500	SOIL CONSERVATION	140,559
58110	TOURISM/TIPTON COUNTY MUSEUM	93,000
58120	INDUSTRIAL DEVELOPMENT	2,726,280
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT	400,272
58300	VETERAN'S SERVICES	57,180
58600	EMPLOYEE BENEFITS	21,000
58900	MISCELLANEOUS	777,405
91190	OTHER GENERAL GOVERNMENT PROJECTS	653,092
	TOTAL GENERAL FUND	\$ 26,401,846

SOLID WASTE FUND - 116

55770	POSTCLOSURE CARE COSTS	40,000
64000	LITTER & TRASH COLLECTION	1,268,750
	TOTAL SOLID WASTE	\$ 1,308,750

DRUG FUND - 122

54150	DRUG ENFORCEMENT	295,500
	TOTAL DRUG ENFORCEMENT	\$ 295,500

OTHER GENERAL GOV. SPECIAL REVENUE FUND - 127 - ARPA

58831	AMERICAN RESCUE PLAN ACT GRANT #1	12,000,000
	TOTAL OTHER GEN. GOV. SPECIAL REVENUE FUND	\$ 12,000,000

HIGHWAY /PUBLIC WORKS FUND - 131

61000	ADMINISTRATION	684,430
62000	HIGHWAY & BRIDGE MAINTENANCE	3,587,735
63100	OPERATION & MAINTENANCE OF EQUIPMENT	651,500
65000	OTHER CHARGES	785,600
66000	EMPLOYEE BENEFITS	838,500
68000	CAPITAL OUTLAY	325,000
	TOTAL HIGHWAY / PUBLIC WORKS	\$ 6,872,765

GENERAL PURPOSE SCHOOL FUND - 141

71100	REGULAR INSTRUCTION	42,410,926
71150	ALTERNATIVE SCHOOL	1,027,900
71200	SPECIAL EDUCATION PROGRAM	8,301,100
71300	VOCATIONAL EDUCATION	2,635,500
71600	ADULT EDUCATION PROGRAM	216,100
72120	HEALTH SERVICES	160,500
72130	OTHER STUDENT SUPPORT	2,316,070
72210	REGULAR INSTRUCTION PROGRAM	2,412,500
72220	SPECIAL EDUCATION PROGRAM	670,500
72230	VOCATIONAL EDUCATION PROGRAM	96,000
72250	TECHNOLOGY	946,000
72290	OTHER PROGRAMS	-
72310	BOARD OF EDUCATION	956,000
72320	OFFICE OF THE SUPERINTENDENT	352,000
72410	OFFICE OF PRINCIPAL	5,577,500
72510	FISCAL SERVICES	539,000
72610	PLANT OPERATIONS	5,484,204
72620	MAINTENANCE OF PLANT	1,910,500
72710	PUPIL TRANSPORTATION	6,086,000
73100	FOOD SERVICES	201,700
73300	COMMUNITY SERVICE	928,100
73400	EARLY CHILDHOOD EDUCATION	1,220,600
76100	REGULAR CAPITAL OUTLAY	558,000

82330	OTHER DEBT SERVICE - EDUCATION	150,000
99100	TRANSFERS OUT	-
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$ 85,156,700

SCHOOL FEDERAL PROJECTS FUND - 142

71100	REGULAR INSTRUCTION	1,203,151
71200	SPECIAL EDUCATION PROGRAM	2,152,842
71300	VOCATIONAL EDUCATION	100,473
72120	HEALTH SERVICES	92,837
72130	OTHER STUDENT SUPPORT	150,231
72210	REGULAR INSTRUCTION PROGRAM	1,356,558
72220	SUPPORT SERVICES	397,500
72230	VOCATIONAL SUPPORT SERVICE	3,000
72410	OFFICE OF THE PRINCIPAL	58,660
72710	PUPIL TRANSPORTATION	87,750
73100	FOOD SERVICE	-
73300	OPERATION OF NON-INSTRUCTIONAL SERVICES	-
99100	TRANSFERS OUT	67,019
	TOTAL SCHOOL FEDERAL PROJECTS	\$ 5,670,021

CENTRAL CAFETERIA FUND - 143

73100	FOOD SERVICES	5,750,000
	TOTAL CENTRAL CAFETERIA FUND	\$ 5,750,000

GENERAL DEBT SERVICE FUND - 151

82110	PRINCIPAL - GENERAL GOVERNMENT	-
82130	PRINCIPAL - EDUCATION	-
82210	INTEREST - GENERAL GOVERNMENT	-
82230	INTEREST - EDUCATION	-
82310	OTHER - GENERAL GOVERNMENT	85,000
82330	OTHER - EDUCATION	30,000
99100	TRANSFERS OUT	1,387,000
	TOTAL GENERAL DEBT SERVICE FUND	\$ 1,502,000

GENERAL CAPITAL PROJECT FUND - 171

91110	GENERAL ADMINISTRATION PROJECTS	450,000
91190	OTHER GENERAL GOVERNMENT PROJECTS	591,883
	TOTAL GENERAL CAPITAL PROJECT FUND	\$ 1,041,883

EDUCATION CAPITAL PROJECT FUND - 177

91300	EDUCATION CAPITAL PROJECTS	102,563
	TOTAL EDUCATION CAPITAL PROJECT FUND	\$ 102,563

TOTAL APPROPRIATIONS

\$ 146,102,028

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

SECTION 3. BE IT FURTHER RESOLVED that any amendment 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, Tennessee Code Annotated. 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.

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 of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2022. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item. To this regard each member of the Tipton County Legislative Commission assuming office on or after September 1st, 2018 shall continue to receive a monthly per diem of \$300 plus a \$100 fee for each regular or special committee meeting that they attend as part of their duties. Also, any full-time elected or appointed official of Tipton County enumerated in T.C.A. 8-24-102 who is eligible for the state educational incentive payment under T.C.A. 5-1-310 (a) by having completed the COCTP and attained the designation of Certified Public Administrator, and, who submits proof of such attainment shall be paid a sum matching the state incentive payment out of County funds appropriated for that purpose for the fiscal year. The Finance Director shall be paid a matching amount (\$1,000.00) from county funds annually as an incentive to continue to remain a "Certified County Finance Officer" under the Tennessee Comptroller's official program.

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, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund be the budget approved for separate projects within the fund by the Tennessee Department of Education and the Tipton County Board of Education and other federal grants by the County Board of Education.

SECTION 7. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow to pay for the expenses herein authorized until the taxes and other revenue for the year 2021-2022 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each 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 mayor and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 2022.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2021 and prior years and the interest and penalty thereon collected during the year ending June 30, 2022, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2021. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. 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, 2022.

SECTION 10. BE IT FURTHER RESOLVED that any resolution or part of a resolution, which heretofore has 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 11. 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, 2021. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 12th day of July 2021.

Tipton County, Tennessee

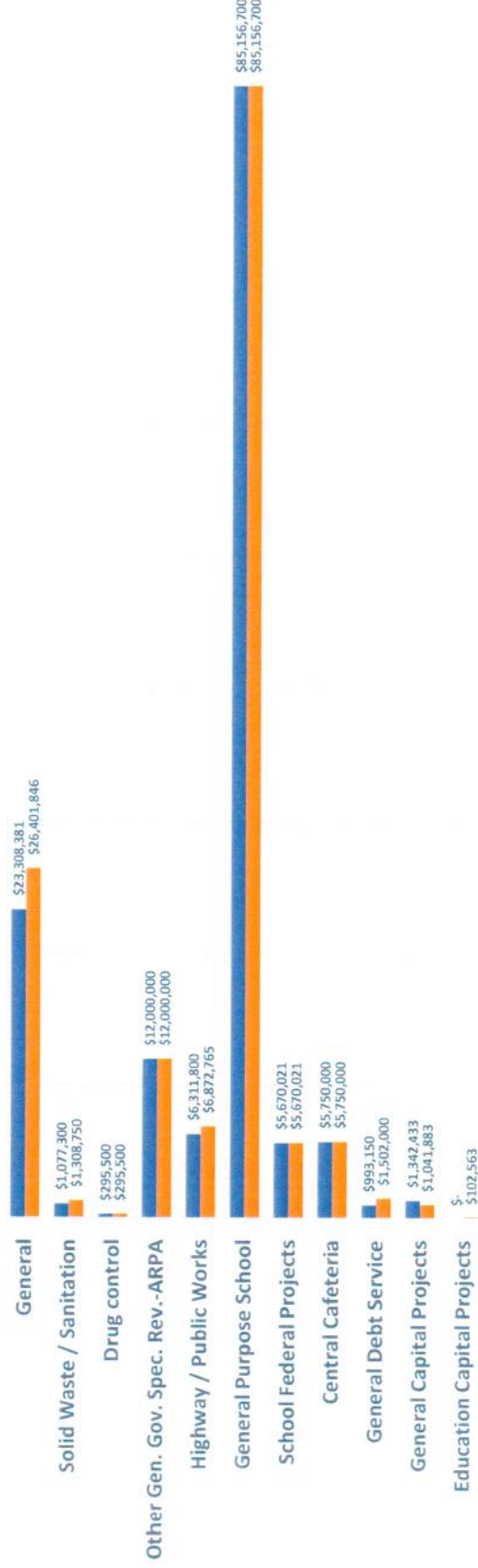
Summary Statement of Proposed Operations

For the Year Ending June 30, 2022

BUDGET SUMMARY

Fund	Estimated Beginning Fund Balance 7/1/2021	Estimated Revenue	Other Loans Issued	Transfers In	Total Estimated Receipts By Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2022
General	\$ 11,872,733	\$ 21,921,381	\$ -	\$ 1,387,000	\$ 23,308,381	\$ 35,181,114	\$ 26,401,846	\$ -	\$ 26,401,846	\$ 8,779,268
Solid Waste / Sanitation	1,558,575	1,077,300	-	-	1,077,300	2,635,875	1,308,750	-	1,308,750	1,327,125
Drug control	259,476	295,500	-	-	295,500	554,976	295,500	-	295,500	259,476
Other Gen. Gov. Spec. Rev.-ARPA	-	12,000,000	-	-	12,000,000	12,000,000	12,000,000	-	12,000,000	-
Highway / Public Works	1,336,952	6,311,800	-	-	6,311,800	7,648,752	6,872,765	-	6,872,765	775,987
General Purpose School	20,645,363	85,106,700	-	50,000	85,156,700	105,802,063	85,156,700	-	85,156,700	20,645,363
School Federal Projects	200,000	5,670,021	-	-	5,670,021	5,870,021	5,603,002	67,019	5,670,021	200,000
Central Cafeteria	2,458,121	5,750,000	-	-	5,750,000	8,208,121	5,750,000	-	5,750,000	2,458,121
General Debt Service	2,275,661	993,150	-	-	993,150	3,268,811	115,000	1,387,000	1,502,000	1,766,811
General Capital Projects	403,369	1,342,433	-	-	1,342,433	1,745,802	1,041,883	-	1,041,883	703,919
Education Capital Projects	102,563	-	-	-	-	102,563	102,563	-	102,563	-
Total	\$ 41,112,813	\$ 140,468,285	\$ -	\$ 1,437,000	\$ 141,905,285	\$ 183,018,098	\$ 144,648,009	\$ 1,454,019	\$ 146,102,028	\$ 36,916,070

REVENUES EXPENDITURES



TIPTON COUNTY, TENNESSEE
GENERAL FUND NO. 101
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

SALARY INCREASE: 5.00%
HEALTH INS. INCREASE: 2.2%
TAX RATE: \$ 0.95

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	10,211,289	9,700,000	11,200,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	178,607	130,000	180,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	169	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	80,631	100,000	100,000
40140	INTEREST & PENALTY	48,720	25,000	25,000
40163	PAY IN LIEU OF TAXES-OTHER	1,221,026	1,105,000	1,181,942
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	610,948	550,000	875,000
40220	HOTEL/MOTEL TAX	123,500	50,000	100,000
40240	WHEEL TAX	1,648,852	1,400,000	1,600,000
40250	LITIGATION TAX-ALL COURTS	133,224	100,000	100,000
40270	BUSINESS TAX	210,076	150,000	150,000
40275	MIXED DRINK TAX	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	163,632	115,000	150,000
40350	INTERSTATE TELECOMMUNICATION TAX	-	-	-
TOTAL LOCAL TAXES		14,630,674	13,425,100	15,662,042
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION	53,995	30,000	45,000
41140	CABLE TV FRANCHISE	50,087	30,000	30,000
41500	PERMITS			
41510	BEER PERMITS	2,662	1,000	1,000
41520	BUILDING PERMITS-PLANNING	74,828	40,000	50,000
41590	OTHER PERMITS	-	-	-
TOTAL LICENSES & PERMITS		181,572	101,000	126,000
42000	<u>FINES, FORFEITURES & PENALTIES</u>			
42100	CIRCUIT COURT			
42110	FINES	6,614	2,000	2,000
42120	OFFICERS COST	5,428	4,000	4,000
42140	DRUG CONTROL FINES	7,005	2,000	2,000
42141	DRUG COURT FEES*	2,657	1,100	5,000
42150	JAIL FEES	6,524	2,000	2,000
42180	DUI TREATMENT FINES	2,413	1,000	1,000
42190	DATA PROCESSING FEE - CIRCUIT COURT	192	200	200
42191	COURTROOM SECURITY FEE	-	100	100
42192	VICTIMS ASSISTANCE ASSESSMENTS*	4,633	5,000	5,000
42200	CRIMINAL COURT			
42210	FINES	11,400	20,000	20,000
42280	DUI TREATMENT FINES - CRIMINAL COURT	1,282	750	750
42300	GENERAL SESSIONS COURT			
42310	FINES	61,168	30,000	30,000
42320	OFFICERS COST	54,118	45,000	45,000
42330	GAME AND FISH	112	400	400
42340	DRUG CONTROL FINES	4,665	7,000	7,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
42341	DRUG COURT FEES*	3,314	5,000	5,000
42350	JAIL FEES	38,639	35,000	35,000
42380	DUI - TREATMENT FUNDS	8,506	7,000	7,000
42390	DATA PROCESSING FEE - GENERAL SESSION	2,922	4,000	4,000
42391	COURTROOM SECURITY FEE	2,224	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS*	11,748	25,000	25,000
42400	JUVENILE COURT			
42410	FINES	162	500	500
42420	OFFICERS COST	868	1,500	1,500
42440	DRUG CONTROL FINES	-	100	100
42441	DRUG COURT FEES*	-	100	100
42490	DATA PROCESSING FEE - JUVENILE COURT	48	385	385
42500	CHANCERY COURT			
42520	OFFICERS COST	2,344	1,500	1,500
42530	DATA PROCESSING FEE - CHANCERY COURT	6,178	3,500	3,500
42600	OTHER COURTS - IN-COUNTY			
42640	DRUG CONTROL FINES	-	200	200
42900	OTHER FINES FOREITURES & PENALTIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	5,365	20,500	10,000
42990	OTHER FINES FOREITURES & PENALTIES	1,655	100	100
TOTAL FINES, FORFEITURES & PENALTIES		252,184	227,135	220,535
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43190	OTHER GENERAL SERVICES/PROBATE	68,176	60,000	60,000
43300	FEES			
43350	COPY MACHINE FEES	78	300	300
43360	LIBRARY FEES	15,118	12,000	12,000
43366	GREENBELT LATE APPLICATION FEE	800	300	300
43370	TELEPHONE COMMISSIONS	55,525	45,000	45,000
43380	VENDING MACHINE COMMISSIONS	-	-	-
43390	CONSTITUTIONAL OFFICERS' FEES & COMMIS.	-	-	-
43392	DATA PROCESSING FEE - REGISTER	20,030	14,000	14,000
43394	DATA PROCESSING FEE - SHERIFF	1,640	1,500	1,500
43395	SEX OFFENDER REGISTRATION FEE-SHERIFF	8,550	9,000	9,000
43396	DATA PROCESSING FEE - COUNTY CLERK	5,397	4,000	4,000
43399	VEHICLE INSURANCE COVERAGE & REINSTATEMENT FEES	2,610	1,500	1,500
43517	TUITION - OTHER	-	350	350
TOTAL CHARGES FOR SERVICES		177,924	147,950	147,950
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	1,028,610	350,000	250,000
44120	LEASE / RENTALS	67,625	65,000	65,000
44130	SALE OF MATERIALS & SUPPLIES	10	500	500
44131	COMMISSARY SALES	41,759	30,000	30,000
44140	SALE OF MAPS	1,718	1,000	1,000
44170	MISCELLANEOUS REFUNDS	28,211	15,000	15,000
44180	EXPENDITURE CREDITS - EMA TELECOMMUNICATIONS	400	480	480
44500	NONRECURRING ITEMS			
44514	REVENUE FROM JOINT VENTURE- GIS	33,250	33,250	33,250
44530	SALE OF EQUIPMENT	4,018	12,500	-
44540	SALE OF PROPERTY	-	60,000	60,000
44560	DAMAGES RECOVERED FROM INDIVIDUALS	2,095	500	500
44570	CONTRIBUTIONS & GIFTS	2,104	-	-
44990	OTHER LOCAL REVENUE-CLEAN UP PAY/LIENS	2,375	500	500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
TOTAL OTHER LOCAL REVENUE		1,212,175	568,730	456,230
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	582,759	535,000	535,000
45520	CIRCUIT COURT CLERK	129,778	150,000	150,000
45540	GENERAL SESSIONS CLERK	273,080	300,000	300,000
45550	CLERK & MASTER	198,308	200,000	200,000
45560	JUVENILE COURT CLERK	36,681	35,000	35,000
45580	REGISTER	299,376	250,000	300,000
45590	SHERIFF	17,180	15,000	15,000
45610	TRUSTEE	809,804	745,000	800,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		2,346,966	2,230,000	2,335,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	13,500	9,000	9,000
46160	STATE REAPPRAISAL GRANT	-	-	-
46175	ON-BEHALF CONTRIBUTIONS FOR OPEB	-	-	-
46190	OTHER GENERAL GOVERNMENT GRANTS - VOCA	-	65,000	65,000
46200	PUBLIC SAFETY GRANTS			
46210	LAW ENFORCEMENT TRAINING GRANT/S.O. & Fire In-Service	46,400	51,200	55,000
46290	OTHER PUBLIC SAFETY GRANTS - THSO 2019 & 2020	24,180	40,000	40,000
*46290	- MENTAL HEALTH TRANSPORT GRANT (MHT)	-	81,695	-
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS-DENTAL	255,494	400,800	395,700
46390	OTHER HEALTH & WELFARE GRANTS	8,093	-	-
46400	PUBLIC WORKS GRANT			
46430	LITTER PROGRAM	58,912	53,600	53,600
46800	OTHER STATE REVENUE			
46820	INCOME TAX	32,658	15,000	15,000
46830	BEER TAX	18,175	14,000	14,000
46835	CERTIFICATE OF TITLE FEES-COUNTY CLERK	10,434	6,500	6,500
46840	ALCOHOLIC BEVERAGE TAX	125,269	100,000	130,000
46851	STATE REVENUE SHARING - T.V.A.	937,835	875,000	875,000
46852	STATE REVENUE SHARING - TELECOMMUNICATION	67,904	55,000	55,000
46880	BOARDING OF JURORS	2,134	2,500	2,500
46890	PRISONER TRANSPORTATION	-	-	-
46915	CONTRACTED PRISONER BOARDING	502,915	425,000	425,000
46940	REAPPRAISAL PROGRAM REIMBURSEMENT	-	-	-
46960	REGISTAR SALARY REIMBURSEMENT	15,164	15,000	15,000
*46980	OTHER STATE GRANTS - 3 STAR / FLOCK CAMERAS	17,335	84,437	50,000
46990	OTHER STATE REVENUE-State Sales County Partnership/Governor's Approp.	14,750	1,225,858	10,000
TOTAL STATE OF TENNESSEE		2,151,152	3,519,590	2,216,300
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER (UT AG-TRAIN DEPOT GRANT)	-	30,000	-
47180	COMMUNITY DEVELOPMENT - 3 STAR	195,109	32,665	32,665
47220	CIVIL DEFENSE REIMBURSEMENT	34,000	65,000	65,000
47230	DISASTER RELIEF - HAZMAT GRANT	-	-	-
47235	HOMELAND SECURITY GRANTS - UASI	32,010	64,165	70,729
47250	LAW ENFORCEMENT TRAINING GRANT	10,217	-	-
47301	COVID-19 GRANT # 1 (CARES ACT)	-	923,715	-
47302	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)	24,278	50,000	-
47590	OTHER FEDERAL THROUGH STATE	57,924	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
47802	COVID-19 GRANT	31,705	-	-
47990	OTHER DIRECT FED REV-DEA/ATF/TBI-OT;BYRNE,SORNA,BVP;OCD	28,305	113,291	44,650
TOTAL FEDERAL GOVERNMENT		413,548	1,278,836	213,044
48000	<u>OTHER GOVERNMENTS & CITIZEN GROUPS</u>			
48100	OTHER GOVERNMENTS			
48130	CONTRIBUTIONS & GIFTS / BOE's Scholarship Contrib.	50,000	50,000	50,000
*48130	CONTRIBUTIONS & GIFTS / BOE's Safety & Sec. Reimb.	97,247	111,500	193,000
48140	CONTRACTED SERVICES / Industrial Dev. Reimbursement	296,534	280,500	301,280
48610	DONATIONS	-	-	-
48990	OTHER - Election Reimbursement	90,457	500	-
*48990	OTHER-CITY OF COVINGTON'S MATCH (BLIGHT GRANT)		2,000	-
TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS		534,238	444,500	544,280
TOTAL ESTIMATED REVENUE		21,900,433	21,942,841	21,921,381
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	61,317	9,713	-
49800	TRANSERS IN	-	-	1,387,000
TOTAL OTHER SOURCES (NON-REVENUE)		61,317	9,713	1,387,000
TOTAL ESTIMATED REVENUE & OTHER SOURCES		21,961,750	21,952,554	23,308,381
<u>ESTIMATED EXPENDITURES</u>				
50000	<u>GENERAL GOVERNMENT</u>			
51000	<u>GENERAL ADMINISTRATION</u>			
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	83,700	100,000	100,000
201	SOCIAL SECURITY	6,403	7,800	7,800
305	AUDIT SERVICES	23,211	30,000	30,000
308	CONSULTANTS	-	1,000	1,000
320	DUES & MEMBERSHIPS	10,071	11,500	11,500
331	LEGAL SERVICES	10,799	35,000	35,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	5,543	22,000	22,000
355	TRAVEL	1,831	6,000	6,000
399	OTHER CONTRACTED SERVICES	-	1,000	1,000
435	OFFICE SUPPLIES	405	-	-
506	LIABILITY INSURANCE	20,425	20,000	20,000
513	WORKMANS COMPENSATION	310	350	350
599	OTHER CHARGES	-	-	3,000
TOTAL COUNTY COMMISSION		162,698	234,650	237,650
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	1,400	4,000	4,000
201	SOCIAL SECURITY	107	325	325
435	OFFICE SUPPLIES	-	150	150
TOTAL BEER BOARD		1,507	4,475	4,475
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	136,241	136,243	143,055
119	ACCOUNTANTS/BOOKEEPER	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
161	SECRETARY	44,940	44,944	49,006
169	PART-TIME PERSONNEL	9,516	20,000	20,000
186	LONGEVITY PAY	1,000	1,100	1,200
201	SOCIAL SECURITY	14,038	15,500	16,400
204	STATE RETIREMENT	9,085	9,100	9,700
205	EMPLOYEE & DEPENDENT INSURANCE	26,302	28,500	22,100
210	UNEMPLOYMENT COMPENSATION	46	200	200
307	COMMUNICATION	3,198	3,500	3,500
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	124	1,000	1,000
349	PRINTING; STATIONERY, FORMS	-	2,500	2,500
355	TRAVEL	12,008	13,000	13,000
399	OTHER CONTRACTED SERVICES	466	2,000	2,000
435	OFFICE SUPPLIES	2,504	4,000	4,000
452	UTILITIES	3,622	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	710	800	800
506	LIABILITY INSURANCE	354	400	400
511	VEHICLE & EQUIPMENT INSURANCE	546	600	600
513	WORKMANS COMPENSATION	536	550	550
599	OTHER CHARGES / INDUSTRIAL DEV.	941	5,500	5,500
719	OFFICE EQUIPMENT	4,476	5,000	5,000
TOTAL COUNTY EXECUTIVE		270,653	300,237	306,311
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	83,599	85,896	93,660
161	SECRETARY/ 1ST DEPUTY	34,782	38,226	41,681
162	CLERICAL PERSONNEL/ 2 PT	10,795	33,406	36,425
169	PART-TIME PERSONNEL	-	10,000	10,000
186	LONGEVITY PAY	4,900	5,100	2,800
187	OVERTIME PAY	194	4,000	4,000
192	ELECTION COMMISSION	6,300	15,000	12,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCTION	26,411	71,400	40,000
201	SOCIAL SECURITY	11,435	20,000	18,500
204	STATE RETIREMENT	5,929	6,500	6,900
205	EMPLOYEE & DEPENDENT INSURANCE	15,919	16,500	17,500
210	UNEMPLOYMENT COMPENSATION	76	900	900
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
305	AUDIT SERVICES-VOTING MACHINES	7,923	25,000	10,000
307	COMMUNICATION	4,483	7,000	7,000
317	DATA PROCESSING SERVICES	-	-	-
320	DUES & MEMBERSHIPS	1,116	4,500	4,000
328	JANITORIAL SERVICES	4,224	1,500	1,500
332	LEGAL NOTICE;RECORDING, COURT COSTS	4,967	17,000	8,000
335	MAINT. & REPAIR SERVICE-BUILDING	3,500	5,000	5,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	14,754	22,000	22,000
347	PEST CONTROL	160	250	250
348	POSTAGE	7,436	12,000	12,000
349	PRINTING; STATIONERY & FORMS/ELECTIONS	3,804	5,500	6,500
351	RENTALS	570	1,500	1,500
355	TRAVEL	671	9,500	9,500
410	CUSTODIAL SUPPLIES	-	-	-
414	DUPLICATING SUPPLIES	-	2,000	2,000
435	OFFICE SUPPLIES	5,519	9,000	9,000
452	UTILITIES	5,910	8,000	8,000
502	BUILDING AND CONTENT INSURANCE	1,178	1,300	1,300
506	LIABILITY INSURANCE	4,166	6,300	6,300
513	WORKMANS COMPENSATION	500	600	600

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
599	OTHER CHARGES-ELECTION SUPPLIES	1,423	2,000	2,000
709	DATA PROCESSING EQUIP	51,766	4,350	5,000
711	FURNITURE & FIXTURES	256	800	800
719	OFFICE EQUIPMENT	650	700	700
790	OTHER EQUIPMENT - GRANTS	-	68,037	-
TOTAL ELECTION COMMISSION		329,816	525,265	411,816
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	95,437	95,439	100,211
162	CLERICAL PERSONNEL	132,299	132,968	144,987
186	LONGEVITY PAY	5,900	6,100	6,300
201	SOCIAL SECURITY	16,783	18,000	19,300
204	STATE RETIREMENT	11,379	11,600	12,300
205	EMPLOYEE & DEPENDENT INSURANCE	29,246	32,700	26,700
210	UNEMPLOYMENT COMPENSATION	63	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
307	COMMUNICATION	2,663	3,500	3,500
320	DUES AND MEMBERSHIPS	235	550	550
355	TRAVEL	1,396	3,500	3,500
399	OTHER CONTR. SERVICES/ BOOK DIGITIZING	5,000	5,000	5,000
435	OFFICE SUPPLIES	3,725	5,000	5,000
452	UTILITIES	8,702	10,500	10,500
502	BUILDING AND CONTENT INSURANCE	1,706	1,850	1,850
506	LIABILITY INSURANCE	709	750	750
513	WORKMANS COMPENSATION	572	600	600
709	DATA PROCESSING EQUIPMENT	24,769	30,000	30,000
711	FURNITURE & FIXTURES	-	200	200
719	OFFICE EQUIPMENT	324	500	500
TOTAL REGISTER OF DEEDS		345,408	363,557	376,548
51720	DEVELOPMENT/PLANNING & ZONING			
105	SUPERVISOR/DIRECTOR	71,598	71,602	78,074
162	CLERICAL PERSONNEL	42,958	42,961	46,844
186	LONGEVITY PAY	7,800	8,200	8,600
189	OTHER - BUILDING INSPECTOR	94,903		
189	BUILDING INSPECTOR #1		50,059	54,584
189	CODE ENFORCEMENT-BLDG INSPECTOR #2		44,849	48,903
191	BOARD & COMMITTEE MEMBER FEES	6,900	12,000	12,000
201	SOCIAL SECURITY	16,511	17,800	19,200
204	STATE RETIREMENT	10,473	10,600	11,600
205	EMPLOYEE & DEPENDENT INSURANCE	30,058	35,200	36,900
210	UNEMPLOYMENT COMPENSATION	84	400	400
307	COMMUNICATION	2,935	3,500	3,500
335	MAINT. & REPAIR SERVICE-BUILDING	-	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	1,652	3,000	3,000
355	TRAVEL/ALL	1,678	3,000	3,000
356	TUITION (RECERTIFICATION)	1,568	2,500	2,500
399	OTHER CONTRACTED SERVICES-OVERGROWN PROP.	5,152	10,000	10,000
425	GASOLINE	3,212	4,500	4,500
435	OFFICE SUPPLIES	2,355	3,500	3,500
451	UNIFORMS	350	600	600
452	UTILITIES	3,022	3,600	3,600
499	OTHER SUPPLIES & MATERIALS-BUILDING CODE ADOPT. BOOKS	-	-	2,200
502	BUILDING AND CONTENT INSURANCE	1,116	1,200	1,200
506	LIABILITY INSURANCE	493	550	550
511	VEHICLE & EQUIPMENT INSURANCE	1,508	1,500	1,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
513	WORKMANS COMPENSATION	4,144	4,150	4,150
599	OTHER CHARGES-TAX SALE/COUNTY LAWN CUTTINGS	-	4,000	4,000
709	DATA PROCESSING EQUIPMENT	1,409	1,500	1,500
718	MOTOR VEHICLES	27,341	-	-
TOTAL PLANNING & ZONING		339,220	341,271	366,905
51730	BUILDINGS			
140	SALARY SUPPLEMEMENTS - ON CALL	5,202	5,500	5,500
166	CUSTODIAL PERSONNEL	78,719		
166	CUSTODIAN #2		38,236	41,692
166	CUSTODIAN #3		40,485	44,144
167	MAINTENANCE PERSONNEL	96,014		
167	MAINTENANCE ENGINEER		61,285	66,824
167	ASST. MAINT. ENGINEER		42,735	46,598
169	PART-TIME PERSONNEL	-	110,000	130,000
186	LONGEVITY PAY	2,900	3,500	3,900
187	OVERTIME PAY	-	10,000	10,000
201	SOCIAL SECURITY	12,823	24,500	27,000
204	STATE RETIREMENT	8,737	10,400	11,000
205	EMPLOYEE & DEPENDENT INSURANCE	32,935	34,300	36,000
210	UNEMPLOYMENT COMPENSATION	84	1,500	1,500
299	OTHER FRINGE BENEFITS - H.S.A.	9,000	9,000	9,000
307	COMMUNICATION	2,420	3,000	3,000
312	CONTRACTS W/PRIVATE AGENCY	297	5,000	5,000
328	JANITORIAL SERVICES	-	5,000	5,000
335	MAINT. & REPAIR SERVICE-BUILDING	5,472	8,000	8,000
338	MAINT. & REPAIR SERVICE- VEHICLES	3,508	4,000	4,000
347	PEST CONTROL	350	500	500
410	CUSTODIAL SUPPLIES	4,949	35,000	25,000
418	EQUIPMENT & MACHINERY PARTS	-	1,000	1,000
425	GASOLINE	8,021	9,000	9,000
446	SMALL TOOLS	2,426	4,000	4,000
451	UNIFORMS	8,733	9,000	9,000
452	UTILITIES	6,548	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	603	700	700
506	LIABILITY INSURANCE	493	700	700
511	VEHICLE & EQUIPMENT INSURANCE	2,473	2,600	2,600
513	WORKMANS COMPENSATION	10,688	10,700	10,700
707	BUILDING IMPROVEMENTS	-	2,000	5,000
717	MAINT. EQUIPMENT	9,465	6,500	3,500
718	MOTOR VEHICLES	-	-	35,000
TOTAL BUILDINGS		312,860	507,141	573,858
51750	CODE COMPLIANCE/TOSHA			
189	OTHER SALARIES & WAGES/TOSHA INSP.	12,288	12,290	13,401
201	SOCIAL SECURITY	940	950	1,100
204	STATE RETIREMENT	-	700	700
210	UNEMPLOYMENT COMPENSATION	22	100	100
355	TRAVEL	-	500	500
435	OFFICE SUPPLIES	-	200	200
513	WORKMANS COMPENSATION	32	290	290
TOTAL CODE COMPLIANCE		13,282	15,030	16,291
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	71,597	71,602	78,074

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
169	PART-TIME PERSONNEL	-	-	-
186	LONGEVITY PAY	1,500	1,600	1,700
201	SOCIAL SECURITY	5,242	5,800	6,200
204	STATE RETIREMENT	3,580	3,700	4,000
205	EMPLOYEE & DEPENDENT INSURANCE	17,174	17,900	18,700
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	1,135	1,200	1,200
320	DUES & MEMBERSHIPS	410	500	500
337	MAINT.& REPAIR SERVICE - ESRI/MAPPING/WEBSITE	23,882	26,000	20,000
338	MAINT. & REPAIR SERVICE- VEHICLES	352	1,000	1,000
355	TRAVEL	249	2,400	2,400
399	OTHER CONTRACTED SERVICES - AERIAL MAPPING	5,270	-	55,000
425	GASOLINE	869	1,500	1,500
435	OFFICE SUPPLIES	4,233	5,000	5,000
506	LIABILITY INSURANCE	246	150	150
511	VEHICLE & EQUIPMENT INSURANCE	481	550	550
513	WORKMANS COMPENSATION	252	300	300
709	DATA PROCESSING EQUIPMENT	1,183	3,000	3,000
TOTAL GEOGRAPHICAL INFORMATION SYSTEM		137,676	142,302	199,374
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	374	2,200	2,200
312	CONTRACT SERVICES	-	10,000	10,000
328	JANITORIAL SERVICES	11,076	4,000	11,100
335	MAINT. & REPAIR SERVICES-BLDG.	23,601	25,000	25,000
347	PEST CONTROL	879	1,000	1,000
348	POSTAL CHARGES	11,209	18,500	18,500
399	OTHER CONTRACTED SERVICES	27,281	35,000	35,000
410	CUSTODIAL SUPPLIES	-	-	-
452	UTILITIES	-	1,100	1,100
707	BUILDING IMPROVEMENTS	22,480	50,000	50,000
711	FURNITURE & FIXTURES	720	2,000	2,000
TOTAL COUNTY BUILDINGS/COURTHOUSE		97,620	148,800	155,900
51900	OTHER GENERAL ADMINISTRATION - ADMIN. BUILDING			
307	COMMUNICATION	170	5,000	5,000
328	JANITORIAL SERVICES	6,255	2,000	10,000
335	MAINT. & REPAIR SERVICES-BLDG.	14,769	15,000	15,000
347	PEST CONTROL	-	900	500
399	OTHER CONTRACTED SERVICES	39,234	49,600	50,000
452	UTILITIES	27,367	31,000	31,000
502	BUILDING & CONTENT INSURANCE-RENTAL	2,554	2,750	2,750
711	FURNITURE & FIXTURES	5,559	2,000	2,000
TOTAL OTHER GENERAL ADMINISTRATION		95,908	108,250	116,250
TOTAL GENERAL ADMINISTRATION		2,106,648	2,690,978	2,765,378
52000	<u>FINANCE</u>			
52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	95,437	95,439	104,065
162	CLERICAL PERSONNEL	157,343	168,090	183,283
186	LONGEVITY PAY	4,600	5,300	5,800
201	SOCIAL SECURITY	18,506	19,000	22,600
204	STATE RETIREMENT	11,294	13,300	14,500
205	EMPLOYEE & DEPENDENT INSURANCE	46,201	52,400	56,700

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210	UNEMPLOYMENT COMPENSATION	105	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,520	4,000	4,000
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	14,313	17,500	21,000
348	POSTAL CHARGES	-	-	-
355	TRAVEL	5,766	8,000	8,000
414	DUPLICATING SUPPLIES	-	700	700
435	OFFICE SUPPLIES	5,715	6,500	6,500
452	UTILITIES	-	4,600	4,600
502	BUILDING AND CONTENT INSURANCE	851	950	950
506	LIABILITY INSURANCE	709	800	800
513	WORKMANS COMPENSATION	472	700	700
709	DATA PROCESSING EQUIPMENT	4,602	17,000	6,000
719	OFFICE EQUIPMENT	21	2,000	2,000
TOTAL ACCOUNTING & BUDGETING		372,455	419,679	445,598
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	95,437	95,439	100,211
140	SALARY SUPPLEMENTS	910	2,000	2,000
161	SECRETARY	141,188	179,140	195,332
162	CLERICAL PERSONNEL/PERSONAL PROP.	33,072	34,065	37,144
186	LONGEVITY PAY	5,500	5,700	4,000
189	OTHER SALARIES & WAGES/EQU.BOARD	-	1,500	1,500
201	SOCIAL SECURITY	19,701	24,500	26,200
204	STATE RETIREMENT	12,662	15,700	16,800
205	EMPLOYEE & DEPENDENT INSURANCE	51,037	68,200	74,500
210	UNEMPLOYMENT COMPENSATION	120	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,139	4,000	4,000
312	CONTRACTS W/PRIVATE AGENCY -AUDIT	29,295	37,800	37,800
317	DATA PROCESSING SERVICES/MAP UPDATE	17,091	19,000	19,000
320	DUES & MEMBERSHIPS	1,850	2,500	2,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,000	3,500	3,500
355	TRAVEL	1,274	4,000	4,000
356	TUITION (RECERTIFICATION)	-	1,500	1,500
414	DUPLICATING SUPPLIES	746	2,000	2,000
435	OFFICE SUPPLIES	1,745	2,500	2,500
452	UTILITIES	6,819	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	1,337	1,450	1,450
506	LIABILITY INSURANCE	886	1,100	1,100
513	WORKMANS COMPENSATION	668	700	700
709	DATA PROCESSING EQUIPMENT	5,194	2,000	2,000
719	OFFICE EQUIPMENT	111	2,000	2,000
TOTAL PROPERTY ASSESSOR'S OFFICE		435,782	522,794	554,237
52310	REAPPRAISAL PROGRAM			
189	OTHER SALARIES & WAGES	2,965	19,800	21,590
201	SOCIAL SECURITY	13	1,600	1,700
210	UNEMPLOYMENT COMPENSATION	1	100	100
317	DATA PROCESSING SERVICE	5,268	5,600	5,600
338	VEHICLE MAINTENANCE	610	1,500	1,500
348	POSTAGE - REAPPRAISAL	13,564	16,500	16,500
425	GASOLINE	857	2,500	2,500
506	LIABILITY INSURANCE	177	215	215
511	VEHICLE & EQUIPMENT INSURANCE	804	850	850
513	WORKMANS COMPENSATION	1,376	1,500	1,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
599	OTHER CHARGES	447	500	500
718	MOTOR VEHICLES	-	-	35,000
	TOTAL OTHER FINANCE/REAPPRAISAL	26,082	50,665	87,555
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	95,437	95,439	100,211
162	CLERICAL PERSONNEL/4	159,359	173,837	189,549
186	LONGEVITY PAY	7,900	5,800	6,100
196	INSERVICE TRAINING	715	765	-
201	SOCIAL SECURITY	19,545	21,300	22,800
204	STATE RETIREMENT	11,857	13,500	14,600
205	EMPLOYEE & DEPENDENT INSURANCE	18,193	16,200	16,900
210	UNEMPLOYMENT COMPENSATION	87	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	6,000	6,000	6,000
302	ADVERTISING	460	550	550
307	COMMUNICATION	2,816	3,500	3,500
320	DUES & MEMBERSHIPS	330	400	400
337	MAINT.& REPAIR-OFFICE EQUIPMENT	12,207	13,300	14,300
355	TRAVEL	2,304	4,000	4,000
399	OTHER CONTRACTED SERVICES-TAX NOTICES	15,957	14,500	14,800
414	DUPLICATING SUPPLIES	-	500	500
435	OFFICE SUPPLIES	6,927	7,000	7,000
452	UTILITIES	5,529	7,500	7,500
502	BUILDING AND CONTENT INSURANCE	1,096	1,200	1,200
506	LIABILITY INSURANCE	886	900	900
508	PREMIUMS ON CORPORATE SURETY BONDS	-	-	-
513	WORKMANS COMPENSATION	680	700	700
524	INSERVICE TRAINING / STAFF DEVELOPMENT	-	-	765
709	DATA PROCESSING EQUIPMENT	6	10,300	17,800
711	FURNITURE & FIXTURES	130	1,000	1,000
719	OFFICE EQUIPMENT	760	1,500	1,500
	TOTAL COUNTY TRUSTEE'S OFFICE	369,181	400,091	432,975
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	95,437	95,439	100,211
162	CLERICAL PERSONNEL (6.5)	273,372	277,721	302,823
186	LONGEVITY PAY	8,800	9,600	10,100
201	SOCIAL SECURITY	27,755	29,300	31,800
204	STATE RETIREMENT	17,274	18,700	20,300
205	EMPLOYEE & DEPENDENT INSURANCE	41,158	42,700	43,000
210	UNEMPLOYMENT COMPENSATION	170	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	10,500	10,500	7,500
307	COMMUNICATION	4,877	5,500	5,500
320	DUES & MEMBERSHIPS	750	900	900
337	MAINT.& REPAIR -OFFICE EQUIPMENT	13,856	14,000	16,012
348	POSTAL CHARGES	23,408	22,700	23,000
349	PRINTING; STATIONERY & FORMS	999	1,000	1,000
355	TRAVEL	2,706	4,000	4,000
411	DATA PROCESSING SUPPLIES	5,858	6,000	6,000
414	DUPLICATING SUPPLIES	-	800	2,500
435	OFFICE SUPPLIES	4,978	5,000	5,000
452	UTILITIES	3,332	4,000	4,000
502	BUILDING AND CONTENT INSURANCE	1,249	1,350	1,350
506	LIABILITY INSURANCE	1,418	1,450	1,450
513	WORKMANS COMPENSATION	940	950	950
709	DATA PROCESSING EQUIPMENT	10,247	8,400	2,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
719	OFFICE EQUIPMENT	990	1,000	1,000
	TOTAL COUNTY COURT CLERK	550,074	561,410	591,296
52600	DATA PROCESSING / INFORMATION TECHNOLOGY			
105	SUPERVISOR / DIRECTOR	-	65,000	70,875
201	SOCIAL SECURITY	-	5,000	5,500
204	STATE RETIREMENT	-	3,300	3,600
205	EMPLOYEE & DEPENDENT INSURANCE	-	17,800	18,700
210	UNEMPLOYMENT COMPENSATION	-	50	100
307	COMMUNICATION	-	1,200	1,200
320	DUES & MEMBERSHIPS	-	300	300
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	1,000	1,000
355	TRAVEL	-	1,000	1,000
399	OTHER CONTRACTED SERVICES - COUNTY EMAIL, ETC.	-	1,000	15,000
425	GASOLINE	-	1,500	1,500
435	OFFICE SUPPLIES	-	2,000	2,000
506	LIABILITY INSURANCE	-	-	-
511	VEHICLE & EQUIPMENT INSURANCE	-	-	-
513	WORKMANS COMPENSATION	-	-	-
599	OTHER CHARGES	-	-	500
709	DATA PROCESSING EQUIPMENT	-	3,000	3,000
711	FURNITURE & FIXTURES	-	2,000	-
718	MOTOR VEHICLES	-	32,000	-
719	OFFICE EQUIPMENT	-	500	500
	TOTAL DATA PROCESSING / INFORMATION TECHNOLOGY	-	136,650	124,775
	TOTAL FINANCE	1,753,574	2,091,289	2,236,436
53000	ADMINISTRATION OF JUSTICE			
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	95,437	95,439	100,211
162	CLERICAL PERSONNEL (9) / (2 P-T)	419,134	426,730	465,300
186	LONGEVITY PAY	16,900	17,500	13,400
187	OVERTIME PAY	-	1,000	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	503	600	600
194	JURY & WITNESS FEES	23,031	35,000	35,000
201	SOCIAL SECURITY	38,875	41,400	47,400
204	STATE RETIREMENT	24,177	26,200	28,600
205	EMPLOYEE & DEPENDENT INSURANCE	65,754	74,000	75,800
210	UNEMPLOYMENT COMPENSATION	219	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	6,000	4,500
307	COMMUNICATION	5,279	5,700	5,700
320	DUES & MEMBERSHIPS	95	500	500
337	MAINT.& REPAIR -OFFICE EQUIPMENT	19,812	21,700	22,000
348	POSTAL CHARGES	10,765	12,000	12,000
355	TRAVEL	2,871	4,000	4,000
414	DUPLICATING SUPPLIES	-	2,500	2,500
435	OFFICE SUPPLIES	12,384	14,000	14,000
452	UTILITIES	1,751	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	1,966	2,100	2,100
506	LIABILITY INSURANCE	2,127	2,300	2,300
513	WORKMANS COMPENSATION	1,320	1,350	1,350
709	DATA PROCESSING EQUIPMENT	12,654	2,500	2,500
711	FURNITURE & FIXTURES	270	1,000	1,000
719	OFFICE EQUIPMENT	475	1,000	1,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
TOTAL CIRCUIT COURT		760,299	797,519	845,761
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	180,600	183,852	186,060
103	ADMINISTRATIVE ASSISTANT	65,818	65,819	71,768
186	LONGEVITY PAY	2,500	2,500	2,500
201	SOCIAL SECURITY	16,017	17,300	18,000
204	STATE RETIREMENT	12,321	12,600	13,000
205	EMPLOYEE & DEPENDENT INSURANCE	21,007	21,200	22,400
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	2,786	3,500	3,500
320	DUES & MEMBERSHIPS	954	1,000	1,000
354	TRANSPORTATION - AA RECERTIFICATION	-	750	750
355	TRAVEL	513	2,000	2,000
435	OFFICE SUPPLIES	982	1,000	1,000
452	UTILITIES	1,806	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,028	2,200	2,200
506	LIABILITY INSURANCE	354	375	375
513	WORKMANS COMPENSATION	628	650	650
709	DATA PROCESSING EQUIPMENT	2,318	1,000	1,000
719	OFFICE EQUIPMENT	225	500	500
790	OTHER EQUIPMENT - COURTROOM AMPLIFICATION	2,952	-	-
TOTAL GENERAL SESSIONS COURT		313,830	318,846	329,303
53330	DRUG COURT			
358	REMITTANCE OF REVENUE COLLECTED	8,431	75,000	30,000
TOTAL DRUG COURT		8,431	75,000	30,000
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	95,437	95,439	100,211
162	CLERICAL PERSONNEL/ (4)	145,661	169,224	184,519
168	TEMPORARY PERSONNEL	-	3,000	3,000
186	LONGEVITY PAY	3,500	3,800	3,200
194	JURY & WITNESS FEES	-	500	500
201	SOCIAL SECURITY	18,119	18,900	22,400
204	STATE RETIREMENT	11,161	13,300	14,400
205	EMPLOYEE & DEPENDENT INSURANCE	19,946	22,600	29,300
210	UNEMPLOYMENT COMPENSATION	117	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,544	4,000	4,000
320	DUES & MEMBERSHIPS	95	300	300
332	LEGAL NOTICES;RECORDING,COURT COSTS	3,050	10,000	10,000
337	MAINT.& REPAIRS-OFFICE EQUIPMENT	11,458	12,500	12,700
355	TRAVEL	45	3,000	3,000
399	OTHER CONTRACTED SERVICES - TAX SUMMONS	12,000	12,300	12,500
414	DUPLICATING SUPPLIES	-	-	-
435	OFFICE SUPPLIES	8,450	10,000	10,000
452	UTILITIES	1,898	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,138	2,300	2,300
506	LIABILITY INSURANCE	886	800	800
513	WORKMANS COMPENSATION	656	700	700
709	DATA PROCESSING EQUIPMENT	6,729	2,000	2,000
711	FURNITURE & FIXTURES	4,105	1,200	1,200
719	OFFICE EQUIPMENT	-	1,000	1,000
TOTAL CHANCERY COURT		351,995	392,663	423,830

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER	55,693	55,694	60,728
162	CLERICAL PERSONNEL	37,221	37,223	40,587
169	PART-TIME PERSONNEL- JUV. COURT REFEREE	7,200	14,400	14,400
186	LONGEVITY PAY	1,600	1,800	2,000
201	SOCIAL SECURITY	7,221	8,350	9,100
204	STATE RETIREMENT	4,646	4,700	5,200
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	1,113	1,300	1,300
320	DUES & MEMBERSHIPS	40	500	500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	3,000	3,000
338	MAINT. & REPAIR - VEHICLE	1,868	1,000	1,000
349	PRINTING, STATIONERY, & FORMS	1,488	2,000	2,000
355	TRAVEL/TRAINING	979	2,500	2,500
399	OTHER CONTRACTED SERVICES/DETENTION	29,768	18,000	18,000
399	/ATOKA	-	5,000	5,000
422	FOOD SUPPLIES	427	-	-
425	GASOLINE	1,298	1,750	1,750
435	OFFICE SUPPLIES	2,209	3,000	3,000
452	UTILITIES	372	500	500
502	BUILDING & CONTENT INSURANCE	401	450	450
506	LIABILITY INSURANCE	354	375	375
511	VEHICLE INSURANCE	522	550	550
513	WORKMANS COMPENSATION	1,792	1,800	1,800
709	DATA PROCESSING EQUIPMENT	4,859	3,750	3,750
716	LAW ENFORCEMENT EQUIPMENT	2,457	2,500	2,500
719	OFFICE EQUIPMENT	460	500	500
	TOTAL JUVENILE COURT	164,030	170,842	180,690
53600	DISTRICT ATTORNEY GENERAL - VOCA GRANT			
162	CLERICAL PERSONNEL	35,892	37,070	45,000
201	SOCIAL SECURITY	2,507	2,840	3,500
204	STATE RETIREMENT	938	1,860	2,300
205	EMPLOYEE & DEPENDENT INSURANCE	11,095	17,200	8,925
210	UNEMPLOYMENT COMPENSATION	46	75	75
355	TRAVEL / TRAINING	2,485	3,000	3,000
435	OFFICE SUPPLIES	4,697	2,500	1,800
506	LIABILITY INSURANCE	177	200	200
513	WORKMANS COMPENSATION	88	255	200
	TOTAL DISTRICT ATTORNEY GENERAL	57,925	65,000	65,000
53800	PROBATE COURT			
111	PROBATION OFFICER	50,618	50,621	55,196
162	CLERICAL PERSONNEL	46,518	46,519	50,724
186	LONGEVITY PAY	3,500	3,700	3,800
201	SOCIAL SECURITY	7,488	7,800	8,500
204	STATE RETIREMENT	4,857	4,900	5,400
205	EMPLOYEE & DEPENDENT INSURANCE	9,859	10,300	10,800
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	824	1,000	1,000
310	CONTRACTS W/OTHER AGENCIES - DUI/SAFETY SCHOOL	6,800	9,600	9,600
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	500	500
355	TRAVEL	-	1,000	1,000
399	OTHER CONTR. SERVICES - GPS MONITORING	1,835	3,000	3,000
435	OFFICE SUPPLIES	1,090	2,500	2,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
452	UTILITIES	336	550	550
502	BUILDING & CONTENT INSURANCE	401	450	450
506	LIABILITY INSURANCE	354	375	375
513	WORKMANS COMPENSATION	248	250	250
708	COMMUNICATION EQUIPMENT - RADIOS	-	-	-
709	DATA PROCESSING EQUIPMENT	2,523	1,000	1,000
716	LAW ENFORCEMENT EQUIPMENT - DRUG TESTING KITS	956	1,000	1,000
TOTAL PROBATE COURT		138,249	145,265	155,845
53900	OTHER ADMINISTRATION OF JUSTICE / OLD COMPLEX			
307	COMMUNICATION	748	1,000	1,000
328	JANITORIAL SERVICES	9,712	3,000	10,000
335	MAINT.& REPAIR-BUILDING	62,980	15,000	15,000
336	MAINT.& REPAIR-EQUIPMENT	1,197	3,500	3,500
347	PEST CONTROL	685	1,000	1,200
452	UTILITIES-THP	3,438	4,500	4,500
502	BUILDING AND CONTENT INSURANCE-THP	1,223	1,300	1,300
599	OTHER CHARGES	-	-	1,000
707	BUILDING IMPROVEMENTS	-	2,500	2,500
711	FURNITURE & FIXTURES	-	1,000	1,000
TOTAL OTHER ADM. OF JUSTICE/COMPLEX		79,983	32,800	41,000
53930	VICTIM ASSISTANCE PROGRAM-CARL PERKINS/CASA			
358	REMITTANCE OF REVENUE COLLECTED	13,746	30,000	30,000
TOTAL VICTIM ASSISTANCE PROGRAM		13,746	30,000	30,000
TOTAL ADMINISTRATION OF JUSTICE		1,888,488	2,027,935	2,101,429
54000	<u>PUBLIC SAFETY</u>			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	113,854	113,855	119,548
103	Assistants / Chiefs (2)	144,795	144,800	157,888
106	DEPUTIES(35)/CORPORALS(5)	1,771,251	1,838,827	2,043,411
108	INVESTIGATOR'S (11 + 1) = 12	578,810	584,818	695,648
109	CAPTAIN(S) (1)	70,713	65,819	71,769
110	LIEUTENANTS(3)	175,259	177,709	193,772
115	SERGEANT'S (4)	210,610	212,667	231,889
119	BOOKKEEPER	39,490	39,493	43,063
131	MED.PERSONNEL-MED. EXAMINER/AUTOPSIES/TRANSPORT	124,300	125,000	-
131	- DEATH INVESTIGATORS		10,000	-
140	SALARY SUPPLEMENT-ST TRAINING 64*(1,200)	69,600	76,800	76,800
162	CLERICAL PERSONNEL	157,958		
162	- RECEPTION-CLERK		39,493	43,063
162	- SECRETARY-CLERK		39,493	43,063
162	- WARRANTS CLERK		39,493	43,063
162	- GRANTS-CLERK		40,003	43,619
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	51,930	65,000	65,000
186	LONGEVITY PAY	45,800	51,800	51,800
187	OVERTIME PAY	118,054	105,000	110,000
187	OVERTIME PAY - THSO GRANT(s) 2019 & 2020		45,000	40,000
187	OVERTIME PAY - DEAOT		18,650	18,650
187	OVERTIME PAY - ATFOT		16,000	16,000
187	OVERTIME PAY - TBIOT		10,000	10,000
189	OTHER SALARIES & WAGES - HOLIDAY	96,912	140,000	140,000
196	IN-SERVICE TRAINING	22,684	40,000	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
201	SOCIAL SECURITY	261,746	298,000	326,000
204	STATE RETIREMENT	162,907	188,000	207,000
205	EMPLOYEE & DEPENDENT INSURANCE	696,691	750,000	790,000
210	UNEMPLOYMENT COMPENSATION	1,620	2,500	2,500
299	OTHER FRINGE BENEFITS	31,000	33,000	33,000
302	ADVERTISING	-	-	1,500
307	COMMUNICATION	30,461	55,500	55,500
319	CONFIDENTIAL INFORMANT PAYMENTS	5,000	5,000	5,000
320	DUES & MEMBERSHIPS	12,603	25,500	25,500
322	EVALUATION & TESTING	914	7,500	6,000
336	MAINT.& REPAIR-COMMUNICATION EQUIP.	2,752	3,500	3,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,918	10,000	5,000
338	MAINT.& REPAIR-VEHICLES	94,000	75,000	75,000
355	TRAVEL- SHERIFF	2,338	3,000	7,000
399	OTHER CONTRACTED SERVICES - FLOCK CAMERAS	-	-	50,000
425	GASOLINE	121,806	140,000	145,000
435	OFFICE SUPPLIES	11,307	17,000	15,500
451	UNIFORMS(INCLUDES UNIFORMS FOR RESERVES)	32,826	35,000	35,000
452	UTILITIES	7,190	8,300	8,300
499	OTHER SUPPLIES & MAT./GUN RANGE	10,618	10,000	10,000
502	BUILDING AND CONTENT INSURANCE	4,213	4,500	4,500
506	LIABILITY INSURANCE	89,690	89,700	89,700
511	VEHICLE & EQUIPMENT INSURANCE	44,206	46,300	42,300
513	WORKMANS COMPENSATION	125,000	125,900	125,900
524	IN SERVICE / STAFF DEVELOPMENT	-	-	40,000
599	OTHER CHARGES	-	-	1,500
709	DATA PROCESSING EQUIPMENT	36,604	13,750	5,000
716	LAW ENFORCEMENT EQUIPMENT	28,999	40,100	40,100
718	MOTOR VEHICLES	337,965	253,913	190,000
719	OFFICE EQUIPMENT	4,992	250	5,000
790	OTHER EQUIPMENT - GRANTS	48,989		
790	- BRYNE GRANT (Bxxxx) *Estimated		15,000	-
790	- BULLET PROOF VEST (BVP) 2019 & 2020		33,974	-
790	- SEX OFFENDER REG. & NOTIF. ACT (SORNA)		18,453	-
790	- BRYNE GRANT (COVID)		1,214	-
790	- MENTAL HEALTH TRANSPORT GRANT (MHT)		81,695	
799	OTHER CAPITAL OUTLAY	8,206	156,300	-
TOTAL SHERIFF'S DEPARTMENT		6,010,581	6,587,569	6,608,346
54160	ADMINISTRATION OF SEXUAL OFFENDER			
196	IN-SERVICE TRAINING	687	2,500	-
358	REMITTANCE OF REVENUE COLLECTED	3,150	4,000	4,000
435	OFFICE SUPPLIES	1,115	1,500	1,500
524	IN SERVICE / STAFF DEVELOPMENT	-	-	2,500
TOTAL ADMINISTRATION OF SEXUAL OFFENDER		4,952	8,000	8,000
54210	JAIL			
109	CAPTAIN(1)	12,780	12,782	-
110	LIEUTENANT(1)	58,295	58,300	69,022
115	SERGEANT(S) - (5)	225,812	235,755	257,064
131	MEDICAL PERSONNEL(2.5)	88,994	96,441	105,158
160	GUARDS(24)/CORPORALS(5)	1,077,910	1,152,950	1,278,600
165	CAFETERIA PERSONNEL (3)	105,650	105,796	115,359
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	12,146	21,000	16,000
186	LONGEVITY PAY	16,100	16,700	16,900
187	OVERTIME PAY	13,329	27,500	17,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
189	OTHER SALARIES & WAGES-HOLIDAY	64,297	90,000	90,000
196	IN-SERVICE TRAINING	3,715	8,000	-
201	SOCIAL SECURITY	120,811	138,500	151,000
204	STATE RETIREMENT	73,209	89,300	98,000
205	EMPLOYEE & DEPENDENT INSURANCE	303,260	345,000	386,500
210	UNEMPLOYMENT COMPENSATION	1,008	1,500	1,500
299	OTHER FRINGE BENEFITS	12,500	12,000	9,000
307	COMMUNICATION	3,987	5,000	5,000
320	DUES & MEMBERSHIPS	740	3,000	3,000
336	MAINT.& REPAIR- EQUIP.	24,179	25,000	25,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT	2,551	5,500	5,000
354	TRANSPORTATION- TRAINING	9,413	4,000	4,000
355	TRAVEL/EXTRADITION	1,331	2,000	2,000
399	OTHER CONTRACTED SERVICES - MEDICAL DOCTOR	-	-	40,000
410	CUSTODIAL SUPPLIES	32,787	32,000	32,000
413	DRUGS & MEDICAL SUPPLIES	252,572	200,000	160,000
422	FOOD SUPPLIES	180,395	200,000	200,000
435	OFFICE SUPPLIES	7,324	8,000	8,000
441	PRISONERS CLOTHING	13,547	20,000	20,000
451	UNIFORMS	19,487	21,000	20,000
452	UTILITIES	177,712	200,000	200,000
463	TESTING	2,889	4,500	3,000
502	BUILDING AND CONTENT INSURANCE	12,549	13,350	13,350
506	LIABILITY INSURANCE	47,835	45,500	45,500
511	VEHICLE & EQUIPMENT INSURANCE	1,791	1,900	1,900
513	WORKMANS COMPENSATION	63,038	66,700	64,700
524	IN SERVICE / STAFF DEVELOPMENT	-	-	8,000
709	DATA PROCESSING EQUIPMENT	12,066	4,000	4,000
710	FOOD SERVICE/OTHER EQUIPMENT	9,372	10,000	10,000
719	OFFICE EQUIPMENT	13,396	14,500	14,500
TOTAL JAIL		3,078,777	3,297,474	3,500,553
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ 4-PT	60,348	71,585	78,055
186	LONGEVITY PAY	5,700	6,000	5,000
187	OVERTIME PAY	-	2,000	2,000
189	OTHER SALARIES & WAGES	51,106	51,122	55,743
196	IN-SERVICE TRAINING	-	1,200	-
201	SOCIAL SECURITY	6,744	10,000	10,900
204	STATE RETIREMENT	2,555	2,800	2,900
205	EMPLOYEE & DEPENDENT INSURANCE	8,938	9,400	9,900
210	UNEMPLOYMENT COMPENSATION	106	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	1,025	2,000	2,000
328	JANITORIAL SERVICES	20,916	21,000	21,000
335	MAINT.& REPAIR-BUILDING	27,730	30,000	30,000
336	MAINT.& REPAIR-EQUIPMENT	15,417	30,000	30,000
347	PEST CONTROL	880	1,360	1,360
399	OTHER CONTRACTED SERVICES	10,139	40,000	40,000
451	UNIFORMS	1,800	1,800	1,800
506	LIABILITY INSURANCE	886	900	900
513	WORKMANS COMPENSATION	2,492	2,500	2,500
524	IN SERVICE / STAFF DEVELOPMENT	-	-	1,200
719	OFFICE EQUIPMENT	1,409	500	500
TOTAL WORKHOUSE		221,191	287,667	299,258

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
54310	FIRE PREVENTION & CONTROL			
105	SUPERVISOR/DIRECTOR - CHIEF	62,778	62,779	68,453
133	FIREFIGHTER(S) (4)	42,560	168,000	183,186
140	SALARY SUPPLEMENTS/STATE TRAINING (4*\$800-FT/\$600-PT)	2,750	4,500	4,500
169	PART-TIME PERSONNEL	2,040	125,000	125,000
186	LONGEVITY PAY	-	300	400
187	OVERTIME PAY	682	30,000	30,000
189	OTHER SALARIES & WAGES - HOLIDAY PAY	-	15,000	15,000
201	SOCIAL SECURITY	7,698	31,000	34,000
204	STATE RETIREMENT	3,139	14,000	16,000
205	EMPLOYEE & DEPENDENT INSURANCE	26,785	69,700	80,000
210	UNEMPLOYMENT COMPENSATION	90	1,100	1,100
299	OTHER FRINGE BENEFITS	-	3,000	-
307	COMMUNICATION	3,703	4,000	4,000
308	COMMUNICATION EQUIPMENT - RADIOS	12,545	6,000	-
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	404,000	404,000	404,000
320	DUES & MEMBERSHIPS	275	1,000	1,000
335	MAINT.& REPAIR-BUILDING	6,642	10,000	10,000
336	MAINT. & REPAIR-EQUIPMENT	-	3,000	3,000
338	MAINT.& REPAIR-VEHICLES	1,503	3,000	3,000
355	TRAVEL	3,025	4,000	4,000
399	OTHER CONTRACTED SERVICES-1ST RESPONDER TRAINING/MED. DIRECTOR	-	15,000	15,000
410	CUSTODIAL SUPPLIES	1,162	3,000	3,000
413	DRUG & MEDICAL SUPPLIES	14,876	15,000	15,000
425	GASOLINE	2,639	10,000	10,000
435	OFFICE SUPPLIES	1,240	1,500	1,500
451	UNIFORMS	4,920	5,000	5,000
452	UTILITIES	8,625	12,000	12,000
502	BUILDING AND CONTENT INSURANCE	1,269	1,350	1,350
506	LIABILITY INSURANCE	354	1,900	1,900
511	VEHICLE & EQUIPMENT INSURANCE	1,658	6,800	6,800
513	WORKMANS COMPENSATION	12,504	43,000	43,000
524	IN SERVICE / STAFF DEVELOPMENT	-	-	2,000
709	DATA PROCESSING EQUIPMENT	5,835	5,000	5,000
711	FURNITURE & FIXTURES	4,761	5,000	5,000
718	MOTOR VEHICLES	41,476	-	-
719	OFFICE EQUIPMENT - STATION	509	1,000	1,000
790	OTHER EQUIPMENT - FIRE	40,067	24,000	20,000
799	OTHER CAPITAL OUTLAY - RADIOS	-	-	10,000
	TOTAL FIRE PREVENTION & CONTROL	722,110	1,108,929	1,144,189
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	54,868	65,000	70,875
186	LONGEVITY PAY	2,600	2,800	1,500
189	OTHER SALARIES AND WAGES	54,759	33,081	-
196	IN-SERVICE TRAINING	-	1,600	-
201	SOCIAL SECURITY	8,384	7,500	5,700
204	STATE RETIREMENT	5,482	4,700	3,600
205	EMPLOYEE & DEPENDENT INSURANCE	13,670	26,000	18,700
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	9,692	12,500	12,500
308	COMMUNICATION EQUIPMENT - RADIOS	-	3,000	-
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	3,800	-	-
310	- HAZARDOUS MATERIALS PROGRAM	-	3,800	3,800
320	DUES & MEMBERSHIPS	55	530	530
335	MAINT & REPAIR SERVICE - BUILDING	3,041	3,500	3,500
336	MAINT & REPAIR SERVICE - EQUIPMENT	125	2,000	2,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	300	1,000	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	312	3,000	3,000
338	-MOBILE COMMAND CENTER	-	1,000	1,000
347	PEST CONTROL	450	600	700
348	POSTAGE	-	200	200
355	TRAVEL	574	1,600	1,600
425	GASOLINE	2,972	5,000	5,000
435	OFFICE SUPPLIES	514	500	500
452	UTILITIES	4,991	8,000	8,000
499	OTHER SUPPLIES & MATERIALS	625	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	2,459	2,500	2,500
506	LIABILITY INSURANCE	177	215	215
511	VEHICLE & EQUIPMENT INSURANCE	4,870	5,200	5,200
513	WORKMANS COMPENSATION	1,672	1,700	1,700
524	IN SERVICE / STAFF DEVELOPMENT	-	-	1,600
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	-	2,000	2,000
790	OTHER EQUIPMENT - UASI GRANT	32,944	58,465	70,729
799	OTHER CAPITAL OUTLAY - RADIOS	-	-	3,000
TOTAL CIVIL DEFENSE		209,378	258,191	231,849
54490	OTHER EMERGENCY MANAGEMENT			
307	COMMUNICATIONS / CENTRAL 911	261,526	261,526	261,526
452	UTILITIES	22,962	27,500	27,500
502	BUILDING AND CONTENT INSURANCE	2,012	2,150	2,150
TOTAL OTHER EMERGENCY MANAGEMENT		286,500	291,176	291,176
54610	COUNTY CORORNER / MEDICAL EXAMINER			
399	OTHER CONTR. SERVICES -EXAMINER/AUTOPSIES/TRANSPORT	-	-	125,000
399	- DEATH INVESTIGATORS	-	-	10,000
TOTAL COUNTY CORORNER / MEDICAL EXAMINER		-	-	135,000
54900	OTHER PUBLIC SAFETY - SAFETY DIRECTOR/SCHOOL SECURITY			
105	SUPERVISOR / DIRECTOR	-	-	65,000
189	OTHER SALARIES & WAGES - SRO	58,570	95,000	100,000
201	SOCIAL SECURITY	-	-	5,000
201	SOCIAL SECURITY - SRO	4,481	7,500	8,000
204	STATE RETIREMENT	-	-	3,300
204	STATE RETIREMENT - SRO	2,763	5,000	7,000
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	17,800
210	UNEMPLOYMENT COMPENSATION	-	-	100
307	COMMUNICATION	-	-	1,200
320	DUES & MEMBERSHIPS	-	-	500
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	-	500
338	MAINT. & REPAIR - VEHICLE	-	-	1,000
355	TRAVEL	-	-	1,000
425	GASOLINE	-	-	3,000
435	OFFICE SUPPLIES	-	-	1,000
451	UNIFORMS	-	-	500
452	UTILITIES	-	-	500
506	LIABILITY INSURANCE	-	-	250
511	VEHICLES & EQUIPMENT INSURANCE	-	-	700
513	WORKMANS COMPENSATION	-	-	3,000
513	WORKMANS COMPENSATION - SRO	2,189	4,000	4,000
599	OTHER CHARGES	-	-	500

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709	DATA PROCESSING EQUIPMENT	-	-	1,500
718	MOTOR VEHICLES	-	-	40,000
719	OFFICE EQUIPMENT	-	-	500
790	OTHER EQUIPMENT	-	-	2,000
TOTAL OTHER PUBLIC SAFETY		68,003	111,500	267,850
TOTAL PUBLIC SAFETY		10,601,492	11,950,506	12,486,221
55000	<u>PUBLIC HEALTH & WELFARE</u>			
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	11,152	12,000	12,000
309	CONTRACTS WITH STATE AGENCIES	15,584	25,020	25,020
328	JANITORIAL SERVICES	18,900	4,000	4,000
335	MAINT.& REPAIR- BUILDING	23,108	19,060	15,000
347	PEST CONTROL	935	1,000	1,200
348	POSTAL CHARGES	120	500	500
399	OTHER CONTRACTED SERVICES - SONICWALL LICENSE	500	20,000	900
413	DRUGS & MEDICAL SUPPLIES	1,338	300	300
414	DUPLICATING SUPPLIES	-	100	100
435	OFFICE SUPPLIES	1,538	1,500	1,500
452	UTILITIES	17,009	20,500	20,500
499	OTHER SUPPLIES & MATERIALS	-	1,200	1,200
502	BUILDING AND CONTENT INSURANCE	2,113	2,250	2,250
TOTAL LOCAL HEALTH CENTER		92,297	107,430	84,470
55120	RABIES & ANIMAL CONTROL			
140	SALARY SUPPLEMENTS - ON CALL	-	-	-
186	LONGEVITY PAY	-	-	-
187	OVERTIME PAY	-	-	-
189	OTHER SALARIES AND WAGES (5)	-	-	-
201	SOCIAL SECURITY	-	-	-
204	STATE RETIREMENT	-	-	-
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	-	-
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-
307	COMMUNICATIONS	4,927	5,000	5,500
332	LEGAL NOTICES;RECORDING,COURT COSTS	252	1,000	1,000
335	MAINTENANCE & REPAIR - BUILDING	576	15,000	6,000
336	MAINTENANCE & REPAIR - EQUIPMENT	752	1,500	1,500
338	MAINTENANCE & REPAIR - VEHICLES	1,999	3,500	3,500
347	PEST CONTROL	540	800	800
355	TRAVEL	-	1,250	1,500
357	VETERINARY SERVICES	16,901	40,000	40,000
399	OTHER CONTRACTED SERVICES - PUBLIC WORKS (131) PAYROLL	316,741	346,000	370,000
401	ANIMAL FOOD AND SUPPLIES	15,531	16,000	20,000
410	CUSTODIAL SUPPLIES	1,739	2,300	3,000
435	OFFICE SUPPLIES	1,682	2,500	2,500
451	UNIFORMS	653	2,000	2,000
452	UTILITIES	13,502	14,000	18,000
499	OTHER SUPPLIES AND MATERIALS	1,162	1,800	1,800
502	BUILDING & CONTENT INSURANCE	373	400	400
506	LIABILITY INSURANCE	886	1,100	1,100
509	REFUNDS - VOUCHERS	205	2,500	2,500
511	VEHICLE & EQUIPMENT INSURANCE	516	550	550
513	WORKMANS COMPENSATION	3,596	4,400	4,400
599	OTHER CHARGES	-	100	100

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
707	BUILDING IMPROVEMENTS	-	-	-
718	MOTOR VEHICLES	-	-	40,000
719	OFFICE EQUIPMENT	2,825	1,000	2,500
790	OTHER EQUIPMENT	-	-	25,200
	TOTAL RABIES & ANIMAL CONTROL	385,358	462,700	553,850
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	169,670	150,000	100,000
335	MAINTENANCE & REPAIR - BUILDING	-	5,000	5,000
	TOTAL AMBULANCE SERVICE	169,670	155,000	105,000
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	147,257	150,000	161,500
162	CLERICAL PERSONNEL	102,171	110,000	126,600
186	LONGEVITY PAY	3,600	5,500	5,800
201	SOCIAL SECURITY	18,356	22,000	22,500
204	STATE RETIREMENT	11,610	14,000	14,500
205	EMPLOYEE & DEPENDENT INSURANCE	8,396	24,700	24,700
210	UNEMPLOYMENT COMPENSATION	110	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	3,000
307	COMMUNICATION	-	500	-
355	TRAVEL	5,734	12,900	11,900
399	OTHER CONTRACTED SERVICES-1xSPECIAL NEEDS GRANT	-	50,000	-
413	DRUGS & MEDICAL SUPPLIES	12,148	12,700	12,700
506	LIABILITY INSURANCE	3,198	6,000	6,000
513	WORKMANS COMPENSATION	4,720	6,000	6,000
735	HEALTH EQUIPMENT	-	-	-
	TOTAL DENTAL HEALTH PROGRAM	317,300	417,800	395,700
55510	GENERAL WELFARE ASSISTANCE			
320	DUES & MEMBERSHIPS-DHRA	9,162	9,163	9,163
399	DHRA BUS DRIVER	14,000	14,000	14,000
	TOTAL WELFARE ASSISTANCE	23,162	23,163	23,163
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR - Grant	26,793	26,798	46,731
160	GUARDS - Grant	39,873	39,874	43,478
169	PART-TIME PERSONNEL - DEFERENTIAL PAY	29	1,000	1,000
186	LONGEVITY PAY	3,500	3,700	1,500
201	SOCIAL SECURITY	4,789	5,500	7,200
204	STATE RETIREMENT	3,335	3,400	4,700
205	EMPLOYEE & DEPENDENT INSURANCE	30,393	32,000	33,800
210	UNEMPLOYMENT COMPENSATION	42	200	200
302	ADVERTISING/EDUCATION - Grant	12,675	13,400	13,400
307	TELEPHONE/COMMUNICATIONS	513	800	800
316	CONTRIBUTIONS/KAB - Grant	595	1,000	1,000
320	DUES & MEMBERSHIPS	515	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	568	2,000	2,000
348	POSTAGE	76	150	150
354	TRANSPORTATION / IN COUNTY	-	1,500	1,500
355	TRAVEL	76	2,000	2,000
399	OTHER CONTRACTED SERVICES	-	25,000	3,000
425	GASOLINE	2,651	5,000	5,000
435	OFFICE SUPPLIES	356	1,000	1,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
451	UNIFORMS	500	600	600
452	UTILITIES	331	600	600
499	OTHER SUPPLIES & MATERIALS	1,867	4,500	4,500
506	LIABILITY INSURANCE	354	375	375
511	VEHICLE & EQUIPMENT INSURANCE - TRAILER	-	350	350
513	WORKMANS COMPENSATION	72	100	100
719	OFFICE EQUIPMENT	-	1,500	1,500
790	OTHER EQUIPMENT	-	1,000	1,000
TOTAL SANITATION MANAGEMENT		129,903	174,347	178,484
TOTAL PUBLIC HEALTH & WELFARE		1,117,690	1,340,440	1,340,667
56000	<u>SOCIAL, CULTURAL & RECREATIONAL SERVICES</u>			
56300	SENIOR CITIZENS ASSISTANCE			
316	CONTRIBUTION/SENIOR CENTER	48,000	48,000	48,000
320	DUES/AGING COMMISSION OF THE MID-SOUTH	7,000	7,000	7,000
399	OTHER CONTRACTED SER./ADULT DAY CARE	-	-	-
TOTAL SENIOR CITIZENS ASSISTANCE		55,000	55,000	55,000
56500	LIBRARIES			
103	ASSISTANT DIRECTOR (2 F-T)	70,617	72,780	79,358
105	DIRECTOR/SUPERVISOR (3DAYWK)	37,134	39,900	43,507
129	LIBRARIANS (6 PT)	53,446	70,185	68,000
186	LONGEVITY PAY	1,400	1,600	1,800
201	SOCIAL SECURITY	12,210	14,150	14,600
204	STATE RETIREMENT	3,531	3,700	3,800
205	EMPLOYEE & DEPENDENT INSURANCE	13,505	14,100	15,000
210	UNEMPLOYMENT COMPENSATION	166	500	300
302	ADVERTISING	130	815	300
307	COMMUNICATION	103	800	200
316	CONTRIBUTIONS / MUNFORD LIBRARY*	19,000	19,000	19,000
316	CONTRIBUTIONS / DSCC LIBRARY	50,000	50,000	50,000
320	DUES & MEMBERSHIPS	-	400	200
336	MAINTENANCE & REPAIRS - EQUIPMENT	-	500	500
348	POSTAGE	94	500	250
351	RENTALS - MUNFORD LIBRARY*	12,000	12,000	12,000
355	TRAVEL	705	2,000	2,000
399	OTHER CONTRACTED SERVICES	-	-	1,500
414	DUPLICATING SUPPLIES	1,800	1,800	1,800
432	LIBRARY BOOKS / MEDIA	21,108	30,000	30,000
435	OFFICE SUPPLIES	5,288	7,500	7,000
502	BUILDING & CONTENT INSURANCE	1,390	1,500	1,500
506	LIABILITY INSURANCE	1,595	2,000	2,000
513	WORKMANS COMPENSATION	495	800	800
599	OTHER CHARGES	-	-	500
719	OFFICE EQUIPMENT-GRANTS	2,011	3,000	3,000
790	OTHER EQUIPMENT	1,312	2,000	2,000
TOTAL LIBRARIES		309,040	351,530	360,915
56700	PARKS & FAIR BOARD			
316	CONTRIBUTIONS/			
316	/BOY SCOUTS (SCOUT)	-	-	-
316	/TIPTON COUNTY - BOXING (TCBOX)	2,000	2,000	2,000
334	MAINTENANCE AGREEMENT - DRUMMONDS PARK	16,791	15,000	25,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
	TOTAL PARKS & FAIR BOARDS	18,791	17,000	27,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL			
316	CONTRIBUTIONS/Fine Arts-Ruffin Theater	10,000	10,000	10,000
	TOTAL OTHER SOCIAL, CULTURAL & REC.	10,000	10,000	10,000
	TOTAL SOCIAL, CULTURAL & RECREATIONAL	392,831	433,530	452,915
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	62,677	79,700	83,054
299	FRINGE BENEFITS/REIMBURSEMENT	24,252	42,100	42,608
307	COMMUNICATION	4,535	5,000	5,000
320	DUES & MEMBERSHIPS	355	500	700
328	JANITORIAL SERVICES	3,872	1,500	4,300
335	MAINT. & REPAIR SERVICE-BUILDING	2,270	2,000	1,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	341	1,000	2,000
347	PEST CONTROL	160	160	300
355	TRAVEL	1,000	1,000	1,500
435	OFFICE SUPPLIES	2,591	3,000	2,800
452	UTILITIES	4,064	5,000	5,000
502	BUILDING AND CONTENT INSURANCE	506	550	550
509	OTHER CHARGES	-	-	200
719	OFFICE EQUIPMENT	879	1,000	1,000
	TOTAL AGRICULTURAL EXTENSION SERVICE	107,502	142,510	150,012
57500	SOIL CONSERVATION			
161	SECRETARY	41,427	41,433	45,178
186	LONGEVITY PAY	1,000	1,200	1,400
189	OTHER SALARIES/DIST. TECH.	45,524	45,526	49,641
199	OTHER PER DIEM & FEES - TRAVEL	399	1,500	1,500
201	SOCIAL SECURITY	6,221	6,900	7,600
204	STATE RETIREMENT	4,338	4,400	4,900
205	EMPLOYEE & DEPENDENT INSURANCE	18,797	19,500	20,500
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
320	DUES & MEMBERSHIPS	845	1,265	1,265
355	TRAVEL	3,000	3,000	3,000
435	OFFICE SUPPLIES	353	800	800
506	LIABILITY INSURANCE	354	375	375
513	WORKMANS COMPENSATION	1,164	1,200	1,200
	TOTAL SOIL CONSERVATION	126,464	130,299	140,559
	TOTAL AGRICULTURE & NATURAL RESOURCES	233,966	272,809	290,571
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58110	TOURISM			
316	CONTRIBUTIONS/OPERATIONS - MUSEUM	68,000	71,000	93,000
	TOTAL /TIPTON COUNTY MUSEUM	68,000	71,000	93,000
58120	INDUSTRIAL DEVELOPMENT			
186	LONGEVITY PAY	-	-	-
189	OTHER SALARIES & WAGES	174,748	225,000	240,000
201	SOCIAL SECURITY	13,162	17,300	18,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
204	STATE RETIREMENT	8,738	11,500	12,000
205	EMPLOYEE & DEPENDENT INSURANCE	10,898	25,000	25,600
210	UNEMPLOYMENT COMPENSATION	28	180	180
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	3,000
399	OTHER CONT. SER. / IND.DEV.	88,631	100,000	100,000
506	LIABILITY INSURANCE	1,486	500	500
513	WORKMANS COMPENSATION	728	1,500	1,500
715	LAND	584,381	-	2,325,000
TOTAL INDUSTRIAL DEVELOPMENT		882,800	383,980	2,726,280
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
161	SECRETARY - WORKFORCE DEV. COORDINATOR	10,385	45,000	49,068
162	CLERICAL PERSONNEL	19,104	-	-
169	PART-TIME PERSONNEL - HIGH SCHOOL MENTORS (3)	95,879	114,000	124,304
186	LONGEVITY PAY	2,800	500	600
189	OTHER SALARIES & WAGES	31,465	-	-
201	SOCIAL SECURITY	12,073	12,500	13,500
204	STATE RETIREMENT	2,961	2,300	2,600
205	EMPLOYEE & DEPENDENT INSURANCE	6,259	-	-
210	UNEMPLOYMENT COMPENSATION	168	300	300
307	COMMUNICATION	889	1,300	1,300
339	MATCHING SHARE/ T.C. SCHOLARSHIP	77,988	125,000	125,000
355	TRAVEL	2,235	3,000	3,000
399	OTHER CONTRACTED SERVICES	26,475	75,000	75,000
435	OFFICES SUPPLIES	477	1,000	1,000
506	LIABILITY INSURANCE	177	500	500
513	WORKMANS COMPENSATION	228	600	600
709	DATA PROCESSING EQUIPMENT	4,103	3,000	3,000
719	OFFICE EQUIPMENT	-	500	500
TOTAL OTHER ECONOMIC & COMMUNITY DEV.		293,666	384,500	400,272
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	23,500	24,750	26,988
169	PART-TIME PERSONNEL	13,240	15,400	16,792
201	SOCIAL SECURITY	2,811	3,100	3,500
210	UNEMPLOYMENT COMPENSATION	50	100	100
302	ADVERTISING/EDUCATION	-	650	650
307	COMMUNICATION	2,029	2,400	2,400
320	DUES & MEMBERSHIPS	-	200	200
337	MAINT.& REPAIR-OFFICE EQUIPMENT-SOFTWARE & SONICWALL	-	900	2,000
348	POSTAGE	-	100	100
355	TRAVEL/STATE CONFERENCE	915	1,500	1,500
414	DUPLICATING SUPPLIES	361	400	400
435	OFFICES SUPPLIES	485	650	650
452	UTILITIES	734	1,000	1,000
506	LIABILITY INSURANCE	180	300	300
513	WORKMANS COMPENSATION	74	100	100
709	DATA PROCESSING EQUIPMENT	1,454	500	500
TOTAL VETERAN'S SERVICES		45,833	52,050	57,180
58600	EMPLOYEE BENEFITS			
205	EMPLOYEE & DEPENDENT INSURANCE-RETIRES	1,125	20,000	21,000
TOTAL EMPLOYEE BENEFITS		1,125	20,000	21,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
58801	COVID-19 GRANT # 1 (CARES ACT \$923,715)			
399	OTHER CONTRACTED SERVICES	-	-	-
410	CUSTODIAL SUPPLIES	-	30,000	-
499	OTHER SUPPLIES AND MATERIALS	-	50,000	-
599	OTHER CHARGES	-	43,715	-
790	OTHER EQUIPMENT	-	683,700	-
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL COVID-19 GRANT #1	-	807,415	-
58802	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)			
399	OTHER CONTRACTED SERVICES	-	-	-
410	CUSTODIAL SUPPLIES	-	10,000	-
499	OTHER SUPPLIES AND MATERIALS	-	10,000	-
599	OTHER CHARGES	32,371	15,000	-
790	OTHER EQUIPMENT	-	15,000	-
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL COVID-19 GRANT #2	32,371	50,000	-
58900	MISCELLANEOUS			
140	SALARY SUPPLEMENTS	7,221	10,000	10,000
307	COMMUNICATION	963	5,000	5,000
316	CONTRIBUTIONS/	48,000		
316	/PROF. CARE SERVICES (PCS)		25,000	25,000
316	/ADULT DEV. CENTER (SRVS)		15,000	15,000
316	/CHILDREN & FAMILY SERVICES (C&FS)		10,000	10,000
316	/CONFIDENTIAL CARE FOR WOMEN (CCFW)		1,000	1,000
316	/TN REHAB CENTER DYERSBURG (TNRCD)		3,605	3,605
316	/JACKSON AREA COUNCIL ON ALC. & DRUG DEP. (JACOA)		5,000	5,000
316	/IMAGINATION LIBRARY (IMLIB)		15,000	18,000
320	DUES & MEMBERSHIPS/	43,000		
320	/NORTH T.C. CHAMBER		24,000	24,000
320	/SOUTH T.C. CHAMBER		20,000	20,000
320	/NACO		2,500	2,500
335	MAINTENANCE & REPAIR - BUILDING / OWENS' SCHOOL	171	2,000	2,000
339	MATCHING SHARE	-	-	-
347	PEST CONTROL	368	1,500	1,500
399	OTHER CONTR. SERVICES	35	50,000	50,000
425	GASOLINE	-	3,000	3,000
502	BUILDING & CONTENT INSURANCE - OWENS' SCHOOL & MISC.	712	800	100,800
509	REFUNDS - TAX RELIEF	16,136	25,000	50,000
510	TRUSTEE'S COMMISSION	279,662	300,000	350,000
599	OTHER CHARGES - BACK TAXES	2,625	10,000	50,000
709	DATA PROCESSING EQUIPMENT	-	5,000	5,000
719	OFFICE EQUIPMENT-LEASE AGREEMENT (COPIERS)	17,214	26,000	26,000
	TOTAL MISCELLANEOUS	416,107	559,405	777,405
	TOTAL OTHER OPERATIONS	1,739,902	2,328,350	4,075,137
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTR. SERVICES	-	-	-
732	BUILDING PURCHASES / REMODEL - AG EXTENSION	165,299	130,000	20,000
790	OTHER EQUIPMENT- Governor's 1x State Appropriation	-	1,225,858	633,092
799	OTHER CAPITAL OUTLAY - COVINGTON BLIGHT GRANT	240,625	12,000	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	405,924	1,367,858	653,092
	TOTAL ESTIMATED EXPENDITURES & TRANSFERS	20,240,515	24,503,695	26,401,846
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER EST.EXPENDITURES & TRANSFERS	1,721,235	(2,551,141)	(3,093,465)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	12,702,639	14,423,874	11,872,733
	ESTIMATED ENDING FUND BALANCE - JUNE 30	14,423,874	11,872,733	8,779,268

TIPTON COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND NO. 116
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

SALARY INCREASE: 5.00%
HEALTH INS. INCREASE: 2.20%
TAX RATE: \$0.04

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	495,686	471,000	500,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	11,160	13,900	14,000
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	10	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	3,864	6,200	6,200
40140	INTEREST & PENALTY	2,750	1,500	1,500
40163	PAYMENTS IN LIEU OF TAXES	11,869	8,900	8,900
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX	10,197	10,000	10,000
TOTAL LOCAL TAXES		535,536	511,600	540,700
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	74,216	80,000	80,000
43114	SOLID WASTE DISPOSAL FEE	3,994	3,000	3,000
43116	SURCHARGE - WASTE TIRE DISPOSAL	48,120	-	-
43190	OTHER GENERAL SERVICE CHARGES-PERMIT	284,823	267,000	280,000
TOTAL CHARGES FOR CURRENT SERVICES		411,153	350,000	363,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	-	-	-
44145	SALE OF RECYCLED MATERIALS	99,905	130,000	130,000
44160	RETIREE'S INSURANCE PAYMENTS	93	500	500
44170	MISCELLANEOUS REFUNDS	1,435	100	100
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	-	-	-
44530	SALE OF EQUIPMENT	-	-	-
TOTAL OTHER LOCAL REVENUES		101,433	130,600	130,600
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46170	SOLID WASTE GRANT (TIRES)	-	43,000	43,000
TOTAL STATE OF TENNESSEE		-	43,000	43,000
TOTAL REVENUE & AVAILABLE FUNDS		1,048,122	1,035,200	1,077,300
<u>ESTIMATED EXPENDITURES</u>				
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION & TESTING	-	-	-
366	CONTRACTS FOR POSTCLOSURE CARE COSTS	19,421	24,000	40,000
TOTAL POSTCLOSURE CARE COST		19,421	24,000	40,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	51,171	51,304	55,000
143	EQUIPMENT OPERATOR (5)	183,243	197,160	211,100
149	LABORERS (4)	130,807	135,044	151,000
169	PART-TIME PERSONNEL (1 Recycling)	7,500	8,000	8,000
186	LONGEVITY PAY	2,900	3,100	2,900
187	OVERTIME PAY	23,012	23,000	20,000
191	BOARD & COM. MBR. FEES	-	900	900
201	SOCIAL SECURITY	28,372	32,000	35,000
204	RETIREMENT	18,627	20,500	22,500
205	EMPLOYEE & DEPENDENT INSURANCE	92,769	114,000	130,000
210	UNEMPLOYMENT COMPENSATION	246	1,500	1,500
299	OTHER FRINGE BENEFITS	1,948	2,500	2,500
302	ADVERTISING	-	300	500
307	COMMUNICATION	3,303	5,000	5,000
320	DUES & MEMBERSHIPS	530	1,000	1,000
333	LICENSES	1,344	2,500	2,500
334	MAINTENANCE AGREEMENT	-	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	19,875	89,684	20,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	1,500	1,500	1,500
348	POSTAL CHARGES	330	400	400
349	PRINTING, STATIONERY & FORMS	2,000	2,000	3,000
353	TOW-SERVICES	-	300	300
355	TRAVEL	349	1,800	1,800
359	DISPOSAL FEES	375,017	388,000	375,000
399	OTHER CONTRACTED SERVICES - TIRES	64,839	65,000	60,000
409	CRUSHED STONE	9,989	10,000	10,000
412	DIESEL	48,891	41,000	50,000
415	ELECTRICITY	4,110	5,000	5,000
418	EQUIPMENT & MACHINE PARTS	14,993	15,000	15,000
420	FERTILIZER, LIME, CHEMICALS & SEED	180	500	500
423	FUEL OIL	-	250	250
433	LUBRICANTS	1,701	1,800	1,800
435	OFFICE SUPPLIES	1,634	2,000	2,000
443	ROAD SIGNS	492	500	500
446	SMALL TOOLS	125	500	500
450	TIRES & TUBES	4,900	5,000	5,000
451	UNIFORMS	2,099	4,000	4,000
454	WATER AND SEWER	1,275	3,800	3,800
467	FENCING	-	1,000	4,000
509	REFUNDS	-	-	2,000
510	TRUSTEE'S COMMISSION	14,077	18,000	18,000
599	OTHER CHARGES	1,045	1,500	1,500
719	OFFICE EQUIPMENT	2,812	3,000	3,000
724	SITE DEVELOPMENT	-	-	-
733	SOLID WASTE EQUIPMENT	62,517	-	30,000
790	OTHER EQUIPMENT	-	160,316	-
TOTAL LITTER & TRASH COLLECTIONS		1,180,522	1,420,158	1,268,750
TOTAL ESTIMATED EXPENDITURES		1,199,943	1,444,158	1,308,750
EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES		(151,821)	(408,958)	(231,450)

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,119,354	1,967,533	1,558,575
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,967,533	1,558,575	1,327,125

TIPTON COUNTY, TENNESSEE
 DRUG CONTROL FUND NO. 122
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCT. NO	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
42140	CIRCUIT COURT - DRUG CONTROL FINES	4,885	6,000	20,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	4,454	13,000	20,000
42910	PROCEEDS FROM CONFISCATED PROPERTY	46,758	70,000	100,000
42990	OTHER FINES FORFEITURES AND PENALTIES	-	1,000	2,000
44170	MISCELLANEOUS REFUNDS	-	1,000	1,000
44530	SALE OF EQUIPMENT	-	-	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	420	-	2,000
44570	CONTRIBUTIONS & GIFTS	-	100	-
46990	OTHER STATE REVENUE	-	500	500
47700	ASSET FORFEITURE ACCOUNT	121,893		
	DEPT. OF JUSTICE(AFDOJ)		75,000	100,000
	DEPT. OF TREASURY(AFDOT)	-	50,000	50,000
	TOTAL REVENUE	178,410	216,600	295,500
<u>ESTIMATED EXPENDITURES</u>				
54150	DRUG ENFORCEMENT			
196	IN-SERVICE TRAINING	3,590	5,000	5,000
307	COMMUNICATIONS	-	2,500	2,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	21,000	30,000	30,000
337	MAINT. & REPAIR OF EQUIPMENT	383	1,000	1,000
338	MAINT. & REPAIR OF VEHICLES	464	3,000	3,000
354	TRANSPORTATION	-	1,200	1,200
399	OTHER CONTRACTED SERVICES	5,676	10,000	10,000
435	OFFICE SUPPLIES	330	1,500	1,500
452	UTILITIES	1,247	3,000	3,000
499	OTHER SUPPLIES AND MATERIALS	-	3,500	3,500
509	REFUNDS	8,664	40,000	15,000
510	TRUSTEE'S COMMISSION	99	300	300
599	OTHER CHARGES	-	-	1,000
709	COMPUTER EQUIPMENT	-	2,500	2,500
716	LAW ENFORCEMENT EQUIPMENT	10,953	25,000	25,000
718	MOTOR VEHICLES	71,325	15,000	40,000
790	OTHER EQUIPMENT	59,841		
790	AFDOJ		100,000	100,000
790	AFDOT		50,000	50,000
799	OTHER CAPITAL OUTLAY	-	1,000	1,000
	TOTAL DRUG ENFORCEMENT	183,572	294,500	295,500
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES	(5,162)	(77,900)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	342,538	337,376	259,476
	ESTIMATED ENDING FUND BALANCE - JUNE 30	337,376	259,476	259,476

TIPTON COUNTY, TENNESSEE

OTHER GENERAL GOVERNMENT SPECIAL REVENUE FUND NO. 127 - AMERICAN RESCUE PLAN ACT

STATEMENT OF PROPOSED OPERATIONS

FOR THE YEAR ENDING JUNE 30, 2022

ACCOUNT NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47901	AMERICAN RESCUE PLAN ACT GRANT	-	-	12,000,000
	TOTAL FEDERAL GOVERNMENT	-	-	12,000,000
	TOTAL REVENUE AND OTHER SOURCES	-	-	12,000,000
<u>ESTIMATED EXPENDITURES</u>				
58831	AMERICAN RESCUE PLAN ACT GRANT # 1			
707	BUILDING IMPROVEMENTS	-	-	-
790	OTHER EQUIPMENT	-	-	6,000,000
799	OTHER CAPITAL OUTLAY	-	-	6,000,000
	TOTAL GENERAL ADMINISTRATION PROJECTS	-	-	12,000,000
	TOTAL ESTIMATED EXPENDITURES	-	-	12,000,000
	EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS	-	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	-	-	-
	ESTIMATED ENDING FUND BALANCE - JUNE 30	-	-	-

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO. 131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

SALARY INCREASE: 5.00%
HEALTH INS. INCREASE: 2.20%
TAX RATE: \$ 0.09

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	991,380	943,000	1,045,000
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	15,628	14,500	14,500
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	15	200	200
40130	CLERK & MASTER COLLECTION-PRIOR YR.	7,249	15,000	15,000
40140	INTEREST & PENALTY	4,464	2,500	2,500
40163	PAYMENTS IN LIEU - OTHER	23,739	17,900	17,900
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,648,852	1,613,000	1,613,000
40270	BUSINESS TAX	20,395	10,000	10,000
TOTAL LOCAL TAXES		2,711,722	2,616,100	2,718,100
43000	<u>CHARGES FOR SERVICES</u>			
43300	FEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	1,117	1,700	1,700
TOTAL CHARGES FOR SERVICES		1,117	1,700	1,700
44000	<u>OTHER LOCAL REVENUE</u>			
44130	SALE OF MATERIAL & SUPPLIES	-	-	-
44160	RETIREE'S INSURANCE PAYMENTS	3,386	6,400	3,500
44170	MISCELLANEOUS REFUNDS	14,924	25,000	25,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	28,491	-	-
44580	PERFORMANCE BOND FORFEITURES	40,421	-	-
TOTAL OTHER LOCAL REVENUE		87,222	31,400	28,500
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	2,135,488	-	-
46420	STATE AID PROGRAM	27,888	230,000	230,000
46490	OTHER PUBLIC WORKS GRANTS	-	-	-
46800	OTHER STATE REVENUE			
46920	GASOLINE & MOTOR FUEL TAX	2,725,993	2,400,000	2,800,000
46930	PETROLEUM SPECIAL TAX	44,073	48,500	48,500
TOTAL STATE OF TENNESSEE		4,933,442	2,678,500	3,078,500
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	-	300,000	100,000
47590	OTHER FEDERAL THROUGH STATE - BRZ	-	-	-
TOTAL FEDERAL GOVERNMENT		-	300,000	100,000
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
48100	OTHER GOVERNMENTS			
48140	CONTRACTED SERVICES	35,874	15,000	15,000
48990	OTHER - GENERAL FUND REIMB. ~ ANIMAL CONTROL	313,121	364,000	370,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	348,995	379,000	385,000
49000	<u>OTHER SOURCES</u>			
49700	INSURANCE RECOVERY	13,120	-	-
	TOTAL OTHER SOURCES	13,120	-	-
	TOTAL REVENUE & OTHER SOURCES	8,095,618	6,006,700	6,311,800
	<u>ESTIMATED EXPENDITURES</u>			
60000	<u>HIGHWAYS</u>			
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/SUPERINTENDENT	122,283	122,324	130,930
105	SUPERVISOR / DIRECTOR	72,280	72,610	77,720
119	ACCOUNTANTS/BOOKKEEPERS	43,289	43,566	46,630
140	SALARY SUPPLEMENTS	1,201	1,500	1,500
161	SECRETARY/PAYROLL	49,223	49,714	53,210
162	CLERICAL PERSONNEL	35,036	40,704	43,570
166	CUSTODIAL PERSONNEL-Office Assistant	35,773	35,934	38,470
168	TEMPORARY PERSONNEL	969	5,800	5,000
187	OVERTIME PAY	14,872	15,000	15,000
189	OTHER SALARIES AND WAGES (2)	100,443	102,714	109,950
191	BOARD & COMMITTEE FEES	10,000	12,600	12,600
302	ADVERTISING	1,461	3,000	3,000
307	COMMUNICATIONS	20,905	21,000	21,000
319	DRUG CONTROL PAYMENTS	1,014	2,500	2,500
320	DUES & MEMBERSHIPS	39,622	40,000	40,000
321	ENGINEEREING SERVICE	10,596	5,000	5,000
327	FREIGHT EXPENSE	70	250	250
335	MAINT. & REPAIR- BUILDING	2,005	3,500	3,500
336	MAINT. & REPAIR- EQUIPMENT	380	2,500	2,500
337	MAINT. & REPAIR- OFFICE EQUIPMENT	35,199	31,500	31,500
348	POSTAL CHARGES	1,375	1,500	1,500
349	PRINTING, STATIONERY & FORMS	1,340	1,500	1,500
351	RENTALS	-	500	500
355	TRAVEL	1,134	1,000	4,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	2,309	2,500	2,500
410	CUSTODIAL SUPPLIES	2,045	2,500	2,500
415	ELECTRICITY	9,464	12,000	12,000
434	NATURAL GAS	2,072	6,000	6,000
435	OFFICE SUPPLIES	4,984	5,000	5,000
454	WATER & SEWER	1,334	3,600	3,600
599	OTHER CHARGES	997	1,000	1,000
	TOTAL ADMINISTRATION	623,675	648,816	684,430
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (4)	140,906	186,772	199,900
143	EQUIPMENT OPERATORS (4)	143,526	172,568	184,690

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
145	EQUIPMENT OPERATORS LIGHT (10)	338,739	365,806	391,500
147	TRUCK DRIVERS / MAC (6)	201,555	237,016	253,675
149	LABORERS (9)	242,030	304,114	325,470
187	OVERTIME (CONT.)	29,271	55,000	40,000
351	RENTALS (CONT.)	1,155	4,000	4,000
399	OTHER CONT. SER.(BRIDGE RAIL,SPRAYING)	49,655	70,000	70,000
403	ASPHALT - COLD MIX	17,982	23,000	23,000
404	ASPHALT-HOT MIX	1,761,691	750,000	1,500,000
408	CONCRETE	2,062	5,000	5,000
409	CRUSHED STONE	434,961	385,000	350,000
420	FERTILIZER, LIME, CHEMICALS & SEED	63,803	65,000	65,000
426	GENERAL CONSTRUCTION MATERIALS	1,640	5,000	5,000
436	OTHER ROAD MATERIAL	39,894	40,000	40,000
440	PIPE-METAL	64,986	65,000	65,000
443	ROAD SIGNS	34,996	35,000	35,000
444	SALT	-	5,000	5,000
446	SMALL TOOLS	1,132	2,500	2,500
455	WOOD PRODUCTS	-	10,000	10,000
456	GRAVEL & CHERT (RED)	8,672	10,000	10,000
460	GEOTEXTILE MATERIALS (STRAW)	999	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	1,185	2,000	2,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		3,580,840	2,798,776	3,587,735
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	50,606	51,198	54,800
142	MECHANICS (4)	132,285	173,416	185,600
187	OVERTIME PAY (CONT.)	8,243	11,000	11,000
333	LICENSES	-	100	100
335	MAIN. & REPAIR SERVICES - BUILD.	1,975	3,000	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	79,909	80,000	80,000
353	TOW-IN-SERVICE	850	1,000	1,000
412	DIESEL FUEL	75,491	125,000	125,000
418	EQUIPMENT & MACHINE PARTS	109,930	100,000	100,000
424	GARAGE SUPPLIES	1,205	5,000	5,000
425	GASOLINE - 2 TANKER LOAD	34,145	40,000	40,000
433	LUBRICANTS	9,422	10,000	10,000
446	SMALL TOOLS	1,871	4,000	4,000
450	TIRES & TUBES	29,966	30,000	30,000
599	OTHER CHARGES	275	2,000	2,000
TOTAL OPERATIONS & MAINT. OF EQUIPMENT		536,173	635,714	651,500
65000	OTHER CHARGES			
140	SALARY SUPPLEMENTS - ON CALL	3,640	4,000	4,000
186	LONGEVITY PAY	6,100	6,400	4,600
187	OVERTIME	17,449	27,500	25,000
189	OTHER SALARIES AND WAGES (6) - ANIMAL CONTROL	223,529	240,500	265,000
201	SOCIAL SECURITY	18,602	21,500	21,500
204	STATE RETIREMENT	9,786	13,500	13,500
205	EMPLOYMENT INSURANCE	29,111	41,000	41,000
210	UNEMPLOYMENT COMPENSATION	153	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	4,750	4,500	4,500
502	BUILDING & CONTENTS	3,888	4,200	4,200
506	LIABILITY INSURANCE	16,898	24,500	24,500

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
510	TRUSTEE COMMISSION	66,615	100,000	100,000
511	VEHICLE INSURANCE	31,754	32,000	35,000
513	WORKMAN COMPENSATION	226,331	204,700	237,100
530	FINES, ASSESSMENTS & PENALTIES	5,000	5,000	5,000
	TOTAL OTHER CHARGES	663,606	730,000	785,600
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	44,200	46,000	50,000
201	SOCIAL SECURITY	129,196	160,000	160,000
204	STATE RETIREMENT	86,012	105,000	105,000
205	EMPLOYMENT INSURANCE	422,543	485,000	485,000
210	UNEMPLOYMENT COMPENSATION	854	10,000	10,000
299	OTHER FRINGE BENEFITS(VENDING)	7,010	8,500	8,500
451	UNIFORMS	10,220	16,600	20,000
	TOTAL EMPLOYEE BENEFITS	700,035	831,100	838,500
68000	CAPITAL OUTLAY			
705	BRIDGE CONSTRUCTION - STATE	2,079,716	-	-
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS(CONT)	1,009	2,500	-
708	COMMUNICATION EQUIPMENT	1,253	2,500	-
711	FURNITURE & FIXTURES	100	1,500	-
714	HIGHWAY EQUIPMENT	76,424	265,000	70,000
717	MAINTENANCE EQUIPMENT	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT(CONT)	19,700	5,000	5,000
726	STATE AID PROJECT	250,000	250,000	250,000
	TOTAL CAPITAL OUTLAY	2,428,202	526,500	325,000
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	8,532,531	6,170,906	6,872,765
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USES	(436,913)	(164,206)	(560,965)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,938,071	1,501,158	1,336,952
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,501,158	1,336,952	775,987

TIPTON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND NO. 141
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

SALARY INCREASE: 3.00%
HEALTH INS. INCREASE: 2.50%
TAX RATE: \$ 0.85

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	11,301,779	10,568,000	9,900,000
40120	TRUSTEE'S COLLECTION-PRIOR YEAR	254,504	350,000	350,000
40125	TRUSTEE'S COLLECTION-BANKRU	246	5,000	5,000
40130	CLERK & MASTER COLLECTIONS	112,569	235,000	235,000
40140	INTEREST & PENALTY	62,735	60,000	60,000
40163	PAYMENT IN LIEU OF TAXES-OTHERS	270,621	500,000	500,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	5,572,312	5,455,000	6,123,000
40270	BUSINESS TAX	232,516	200,000	200,000
40275	MIXED DRINK TAX	29,432	25,000	25,000
40350	INTERSTATE TELECOMMUNICATIONS	-	-	-
	TOTAL LOCAL TAXES	17,836,714	17,398,000	17,398,000
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41110	MARRIAGE LICENSES	3,145	4,000	4,000
41590	OTHER PERMITS	1,171	1,000	6,000
	TOTAL LICENSES & PERMITS	4,316	5,000	10,000
42000	<u>FINES, FORFEITURES, AND PENALTIES</u>			
42400	JUVENILE COURT			
42410	FINES	1,016	5,000	-
	FINES, FORFEITURES, AND PENALTIES	1,016	5,000	-
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	EDUCATION CHARGES			
43511	TUITION-REGULAR DAY STUDENTS	-	25,000	25,000
43513	TUITION-SUMMER SCHOOL	-	-	-
43517	TUITION-OTHER	575,500	830,000	730,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	145,625	153,000	153,000
43583	TBI CRIMINAL BACKGROUND FEE	-	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	721,125	1,008,000	908,000
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INVESTMENT INCOME	9,161	-	-
44120	LEASE RENTALS	4,115	-	5,000
44146	E-RATE FUNDING	-	-	-
44170	MISCELLANEOUS REFUNDS	3,651	100,000	100,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	-	15,000	10,000
44540	SALE OF PROPERTY	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
44560	DAMAGES RECOVERED FROM INDIVIDUALS	748	1,000	1,000
	TOTAL OTHER LOCAL REVENUE	17,675	116,000	116,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	142,149	-	-
46500	REGULAR EDUCATION FUNDS			
46511	BASIC EDUCATION PROGRAM	63,129,237	62,650,000	63,500,000
46515	EARLY CHILDHOOD EDUCATION	1,112,292	1,133,000	1,133,000
46520	SCHOOL FOOD SERVICES	44,749	51,000	51,000
46530	ENERGY EFFICIENT SCHOOL INITIA	-	-	-
46550	DRIVER EDUCATION	-	-	-
46590	OTHER STATE EDUCATIONAL FUNDS	492,460	945,800	1,048,700
46610	CAREER LADDER PROGRAM	174,031	185,000	185,000
46612	CAREER LADDER - EXTENDED CONTRACT	-	-	-
46640	VOCATIONAL EQUIPMENT	-	-	-
46790	OTHER VOCATIONAL	-	-	-
46800	OTHER STATE REVENUE			
46850	MIX DRINK TAX	-	-	-
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	-	5,000	5,000
46980	OTHER STATE GRANTS	343,970	493,967	443,000
46990	OTHER STATE REVENUES	20,312	-	-
	TOTAL STATE OF TENNESSEE	65,459,200	65,463,767	66,365,700
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	-	1,006,742	30,000
47120	ADULT ED. STATE GRANT PROGRAM	45,808	-	164,000
47143	EDUCATION OF THE HANDICAPPED ACT	-	25,000	25,000
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	6,719	-	-
47240	MEDICAID	-	10,000	30,000
47590	OTHER FEDERAL THROUGH STATE	-	660,000	-
47600	DIRECT FEDERAL REVENUE			
47630	PUBLIC LAW-MAINT. & OPERATION	-	-	-
47801	COVID-19 GRANT	5,762	27,500	-
	TOTAL FEDERAL GOVERNMENT	58,289	1,729,242	249,000
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48990	OTHER	144,440	60,000	60,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	144,440	60,000	60,000
	TOTAL ESTIMATED REVENUE	84,242,775	85,785,009	85,106,700
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	1,302	-	-
49800	OPERATING TRANSFERS/SCH. FED. PROJECTS	127,890	4,050,000	50,000
	TOTAL OTHER SOURCES	129,192	4,050,000	50,000
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	84,371,967	89,835,009	85,156,700
	<u>ESTIMATED EXPENDITURES</u>			

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION			
116	TEACHERS	27,456,757	27,882,792	28,669,400
117	CAREER LADDER PROGRAM	78,982	72,000	69,000
128	HOMEBOUND TEACHER	167,205	170,000	175,100
163	EDUCATIONAL ASSISTANTS	804,703	975,000	975,000
188	BONUS PAYMENTS	276,500	846,000	-
189	OTHER SALARIES AND WAGES	171,061	215,000	221,450
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	1,686,741	1,774,399	1,836,024
204	STATE RETIREMENT	2,799,710	2,843,536	2,820,827
207	MEDICAL INSURANCE	4,668,677	4,765,000	4,869,125
210	UNEMPLOYMENT COMPENSATION	2,409	34,000	40,000
212	EMPLOYER MEDICARE LIABILITY	395,835	422,280	430,000
217	RETIREMENT - HYBRID STABILIZATION	-	140,476	150,000
299	OTHER FRINGE BENEFITS/HS	3,225	3,000	3,000
355	TRAVEL	14,152	12,000	25,000
399	OTHER CONTRACTED SERVICES	715,607	800,000	800,000
429	INSTRUCTIONAL SUPPLIES	330,884	371,489	320,000
449	TEXTBOOKS	400,964	325,400	485,000
499	OTHER SUPPLIES & MATERIALS	327,224	438,920	350,000
524	IN-SERVICE/STAFF DEVELOPMENT	1,206	2,000	2,000
535	FEE WAIVER	72,406	110,000	120,000
599	OTHER CHARGES	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	145,382	3,033,638	50,000
	TOTAL REGULAR INSTRUCTION	40,519,630	45,236,930	42,410,926
71150	ALTERNATIVE SCHOOL			
116	TEACHERS	522,669	575,000	588,000
117	CAREER LADDER PROGRAM	5,000	5,000	4,000
162	CLERICAL PERSONNEL	29,183	33,000	32,000
188	BONUS PAYMENTS	4,500	16,550	-
189	OTHER SALARIES & WAGES	109,865	120,000	122,000
201	SOCIAL SECURITY	36,879	46,636	47,000
204	STATE RETIREMENT	60,989	72,935	76,000
207	MEDICAL INSURANCE	111,373	121,000	124,100
210	UNEMPLOYMENT COMPENSATION	52	2,000	1,000
212	EMPLOYER MEDICARE LIABILITY	9,154	10,149	10,800
355	TRAVEL	1,282	2,000	1,000
399	OTHER CONTRACTED SERVICES	7,032	16,700	17,000
499	OTHER SUPPLIES & MATERIALS	478	4,000	3,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	-	6,300	2,000
	TOTAL ALTERNATIVE SCHOOL	898,456	1,031,270	1,027,900
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	4,266,863	4,087,200	4,050,000
117	CAREER LADDER PROGRAM	18,000	17,000	14,000
128	HOMEBOUND TEACHER	52,692	55,000	55,000
163	EDUCATIONAL ASSISTANTS	915,623	970,000	990,000
171	SPEECH PATHOLOGIST	755,672	776,000	799,000
188	BONUS PAYMENTS	72,750	232,800	-
189	OTHER SALARIES & WAGES	-	-	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
201	SOCIAL SECURITY	352,391	356,292	368,500
204	STATE RETIREMENT	553,195	542,696	570,000
207	MEDICAL INSURANCE	1,095,527	1,135,000	1,164,000
210	UNEMPLOYMENT COMPENSATION	588	9,000	9,000
212	EMPLOYER MEDICARE LIABILITY	82,424	84,907	86,500
217	RETIREMENT - HYBRID STABILIZATION	-	22,400	23,100
299	OTHER FRINGE BENEFITS/HS	500	1,000	1,000
336	MAINTENANCE AND REPAIR SERVICES	-	-	-
355	TRAVEL	-	-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	52,862	50,000	55,000
399	OTHER CONTRACTED SERVICES	-	16,000	16,000
429	INSTRUCTIONAL SUPPLIES	69,795	90,000	74,000
499	OTHER SUPPLIES AND MATERIALS	983	3,000	3,000
599	OTHER CHARGES	1,779	4,000	4,000
725	SPECIAL EDUCATION EQUIPMENT	18,199	22,000	19,000
TOTAL SPECIAL EDUCATION PROGRAM		8,309,843	8,474,295	8,301,100
71300	VOCATIONAL EDUCATION			
116	TEACHERS	1,699,524	1,753,000	1,800,000
117	CAREER LADDER PROGRAM	6,000	5,000	5,000
188	BONUS PAYMENTS	15,000	47,500	-
189	OTHER SALARIES & WAGES	26,109	26,000	30,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	98,694	111,892	114,000
204	STATE RETIREMENT	170,230	186,016	191,000
207	MEDICAL INSURANCE	298,371	300,000	307,500
210	UNEMPLOYMENT COMPENSATION	129	4,000	3,000
212	EMPLOYER MEDICARE LIABILITY	23,595	27,442	27,000
217	RETIREMENT - HYBRID STABILIZATION	-	8,079	8,300
355	TRAVEL	25,823	-	-
399	OTHER CONTRACTED SERVICES	57,218	60,000	59,700
429	INSTRUCTIONAL SUPPLIES	72,470	70,000	60,000
449	TEXTBOOKS	5,077	10,000	10,000
524	INSERVICE/STAFF DEVELOPMENT	-	-	-
730	VOCATIONAL INSTRUCTION EQUIPMENT	45,129	30,000	20,000
TOTAL VOCATIONAL EDUCATION		2,543,369	2,638,929	2,635,500
71600	ADULT EDUCATION PROGRAM			
116	TEACHERS	33,342	40,300	97,500
188	BONUS PAYMENTS	-	1,050	-
189	OTHER SALARIES AND WAGES	33,452	58,800	70,000
201	SOCIAL SECURITY	3,977	6,167	10,500
204	STATE RETIREMENT	1,580	5,053	11,500
207	MEDICAL INSURANCE	-	-	15,000
210	UNEMPLOYMENT COMPENSATION	20	300	300
212	EMPLOYER MEDICARE LIABILITY	950	1,416	1,200
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	1,753	1,000	1,000
429	INSTRUCTIONAL SUPPLIES	11,361	6,100	9,000
790	OTHER EQUIPMENT	3,883	600	-
TOTAL ADULT EDUCATION PROGRAM		90,318	120,886	216,100
71901	COVID-19 EXPENDITURES			

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
358	REMITTANCE OF REVENUE COLLECTED	-	18,800	-
	TOTAL COVID 19 EXPENDITURES	-	18,800	-
	TOTAL INSTRUCTION	52,361,616	57,521,110	54,591,526
72000	<u>SUPPORT SERVICES</u>			
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	58,450	60,000	62,000
188	BONUS PAYMENTS	500	2,400	-
189	OTHER SALARIES & WAGES	26,529	28,000	28,500
201	SOCIAL SECURITY	4,925	6,093	6,000
204	STATE RETIREMENT	4,274	6,075	6,000
207	MEDICAL INSURANCE	14,670	16,000	16,400
210	UNEMPLOYMENT COMPENSATION	8	200	100
212	EMPLOYER MEDICARE LIABILITY	1,152	1,822	1,500
355	TRAVEL	4,754	5,000	5,000
399	OTHER CONTRACTED SERVICES	676,176	710,000	-
499	OTHER SUPPLIES AND MATERIALS	18,652	25,000	25,000
599	OTHER CHARGES	6,432	8,000	10,000
	TOTAL HEALTH SERVICES	816,522	868,590	160,500
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	4,000	4,000	4,000
123	GUIDANCE PERSONNEL	1,083,560	1,075,000	1,150,000
124	PSYCHOLOGICAL PERSONNEL	-	-	-
170	SCHOOL RESOURCE OFFICER	7,812	-	-
188	BONUS PAYMENTS	10,000	30,000	-
189	OTHER SALARIES & WAGES	5,688	20,000	90,000
201	SOCIAL SECURITY	65,749	73,178	82,000
204	STATE RETIREMENT	109,794	116,873	130,000
207	MEDICAL INSURANCE	141,874	150,000	165,000
210	UNEMPLOYMENT COMPENSATION	79	2,000	1,500
212	EMPLOYER MEDICARE LIABILITY	15,376	19,276	19,000
217	RETIREMENT - HYBRID STABILIZATION	-	5,079	5,000
309	CONTRACTS W/GOVERNMENT AGENCY	279,839	337,570	417,570
322	EVALUATION & TESTING	210,224	230,000	230,000
355	TRAVEL	6,713	20,000	20,000
399	OTHER CONTRACTED SERVICES	-	2,000	1,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
790	OTHER EQUIPMENT	48,107	97,460	-
	TOTAL OTHER STUDENT SUPPORT	1,988,815	2,183,436	2,316,070
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	626,200	647,000	820,000
117	CAREER LADDER PROGRAM	11,000	12,000	10,000
129	LIBRARIANS	772,643	775,000	820,000
132	MATERIALS SUPERVISOR	8,960	-	-
162	CLERICAL PERSONNEL	11,780	15,000	16,500
188	BONUS PAYMENTS	16,750	55,500	-
189	OTHER SALARIES AND WAGES	-	30,270	48,500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	84,397	93,477	115,000
204	STATE RETIREMENT	148,232	163,592	190,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
207	MEDICAL INSURANCE	216,840	223,000	250,000
210	UNEMPLOYMENT COMPENSATION	87	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	19,868	21,836	26,000
217	RETIREMENT - HYBRID STABILIZATION	-	3,060	4,500
355	TRAVEL	29,404	20,000	30,000
399	OTHER CONTRACTED SERVICES	5,949	8,000	10,000
432	LIBRARY BOOKS	49,500	50,000	50,000
499	OTHER SUPPLIES & MATERIALS	4,017	7,000	10,000
524	INSERVICE/STAFF DEVELOPMENT	2,630	5,000	10,000
TOTAL REGULAR INSTRUCTION PROGRAM		2,008,257	2,131,735	2,412,500
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	153,474	176,000	182,000
117	CAREER LADDER PROGRAM	1,500	1,000	1,000
124	PSYCHOLOGICAL PERSONNEL	160,188	165,000	172,000
131	MEDICAL PERSONNEL	14,445	25,000	25,000
162	CLERICAL PERSONNEL	108,023	91,000	110,000
188	BONUS PAYMENTS	3,750	13,300	-
201	SOCIAL SECURITY	24,917	32,496	35,000
204	STATE RETIREMENT	33,281	43,651	50,500
207	MEDICAL INSURANCE	50,710	54,000	57,000
210	UNEMPLOYMENT COMPENSATION	39	500	500
212	EMPLOYER MEDICARE LIABILITY	6,160	7,616	7,500
217	RETIREMENT - HYBRID STABILIZATION	-	2,140	2,500
299	OTHER FRINGE BENEFITS/HS	500	500	500
348	POSTAL CHARGES	110	1,000	1,000
355	TRAVEL	16,760	10,000	15,000
524	IN-SERVICE/STAFF DEVELOPMENT	9,761	7,000	10,000
599	OTHER CHARGES	982	1,000	1,000
TOTAL SPECIAL EDUCATION PROGRAM		584,600	631,203	670,500
72230	VOCATIONAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	38,400	40,000	40,000
117	CAREER LADDER PROGRAM	-	-	-
127	CAREER LADDER EXTENDED CONTRACTS	-	-	-
201	SOCIAL SECURITY	-	-	-
204	STATE RETIREMENT	-	-	-
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	4	100	100
212	EMPLOYER MEDICARE LIABILITY	557	600	600
355	TRAVEL	2,306	40,300	40,300
524	IN SERVICE/STAFF DEVELOPMENT	11,028	15,000	15,000
TOTAL VOCATIONAL EDUCATION PROGRAM		52,295	96,000	96,000
72250	TECHNOLOGY			
105	SUPERVISOR/DIRECTOR	41,889	-	-
120	INSTRUCTIONAL COMPUTER PERSONNEL	-	-	-
121	DATA PROCESSING PERSONNEL	227,454	271,000	291,000
138	COMPUTER PROGRAMMERS	-	-	-
188	BONUS PAYMENTS	1,500	6,850	-
201	SOCIAL SECURITY	15,882	18,264	18,000
204	STATE RETIREMENT	19,885	19,266	19,000
207	MEDICAL INSURANCE	40,511	42,000	43,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
210	UNEMPLOYMENT COMPENSATION	21	500	500
212	EMPLOYER MEDICARE LIABILITY	3,714	4,062	4,500
299	OTHER FRINGE BENEFITS/HS	500	500	500
350	INTERNET CONNECTIVITY	121,844	120,000	120,000
355	TRAVEL	4,079	1,000	9,000
399	OTHER CONTRACTED SERVICES	152,000	113,000	113,000
470	CABLING	12,574	17,000	17,000
471	SOFTWARE	100,061	108,000	110,000
499	OTHER SUPPLIES & MATERIALS	10,000	10,000	10,000
790	OTHER EQUIPMENT	158,430	190,000	190,000
TOTAL TECHNOLOGY		910,344	921,442	946,000
72290	OTHER PROGRAMS			
215	ON BEHALF PAYMENTS TO OPEB	142,149	-	-
TOTAL OTHER PROGRAMS		142,149	-	-
72310	BOARD OF EDUCATION			
191	BOARD & COMMITTEE MEMBERS FEES	22,200	25,000	30,000
201	SOCIAL SECURITY	1,376	2,000	2,000
206	LIFE INSURANCE	-	40,000	40,000
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE LIABILITY	322	500	500
305	AUDIT SERVICES	45,500	47,000	48,500
320	DUES & MEMBERSHIPS	19,720	20,000	20,000
331	LEGAL SERVICES	22,225	48,310	75,000
355	TRAVEL	15,884	10,000	20,000
506	LIABILITY INSURANCE	262,645	288,000	300,000
510	TRUSTEE'S COMMISSION	376,865	420,000	420,000
TOTAL BOARD OF EDUCATION		766,737	900,810	956,000
72320	OFFICE OF THE SUPERINTENDENT			
101	COUNTY OFFICIAL	141,780	142,000	146,500
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	41,387	43,000	44,500
188	BONUS PAYMENTS	250	2,600	-
189	OTHER SALARIES AND WAGES	2,500	4,000	4,000
201	SOCIAL SECURITY	10,915	12,047	12,500
204	STATE RETIREMENT	17,384	18,038	18,500
207	MEDICAL INSURANCE	22,198	22,500	23,500
210	UNEMPLOYMENT COMPENSATION	9	511	500
212	EMPLOYER MEDICARE LIABILITY	2,615	3,000	3,000
307	COMMUNICATION	71,446	80,000	80,000
348	POSTAL CHARGES	3,500	6,000	6,000
355	TRAVEL	4,895	5,000	5,000
435	OFFICE SUPPLIES	4,649	7,000	7,000
TOTAL OFFICE OF THE SUPERINTENDENT		324,528	346,696	352,000
72410	OFFICE OF PRINCIPAL			
104	PRINCIPAL(S)	1,268,064	1,239,000	1,276,000
117	CAREER LADDER PROGRAM	11,380	10,000	10,000
139	ASSISTANT PRINCIPALS	2,225,474	2,270,000	1,338,000
161	SECRETARY(S)	1,187,133	1,250,000	1,287,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
188	BONUS PAYMENTS	34,250	125,500	-
201	SOCIAL SECURITY	274,255	297,767	305,000
204	STATE RETIREMENT	428,842	462,402	502,000
207	MEDICAL INSURANCE	687,578	709,139	727,000
210	UNEMPLOYMENT COMPENSATION	378	10,000	10,000
212	EMPLOYER MEDICARE LIABILITY	64,775	70,160	71,500
299	OTHER FRINGE BENEFITS/HS	500	1,000	1,000
355	TRAVEL	30,808	35,000	35,000
399	OTHER CONTRACTED SERVICES	2,038	5,000	5,000
435	OFFICE SUPPLIES	4,540	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	281	2,000	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	2,505	3,000	3,000
TOTAL OFFICE OF PRINCIPAL		6,222,801	6,494,968	5,577,500
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	95,766	96,000	120,000
119	ACCOUNTANTS/BOOKEEPERS	177,408	167,000	175,000
161	SECRETARY(S)	114,342	121,250	80,000
188	BONUS PAYMENTS	2,250	10,000	-
201	SOCIAL SECURITY	23,223	24,388	22,000
204	STATE RETIREMENT	24,908	25,366	18,000
207	MEDICAL INSURANCE	47,910	45,000	47,000
210	UNEMPLOYMENT COMPENSATION	34	1,000	1,000
212	EMPLOYER MEDICARE LIABILITY	5,431	6,091	6,000
299	OTHER FRINGE BENEFITS/HS	-	-	-
355	TRAVEL	3,199	6,000	5,000
399	OTHER CONTRACTED SERVICES	35,787	40,000	40,000
435	OFFICE SUPPLIES	4,147	15,000	15,000
701	ADMINISTRATION EQUIPMENT	2,145	10,000	10,000
TOTAL FISCAL SERVICES		536,550	567,095	539,000
72610	PLANT OPERATIONS			
329	LAUNDRY SERVICE	6,737	10,000	10,000
399	OTHER CONTRACTED SERVICES	1,750,799	2,293,780	2,967,204
415	ELECTRICITY	1,600,285	1,490,000	1,750,000
434	NATURAL GAS	142,627	180,000	200,000
454	WATER & SEWER	210,358	235,000	275,000
499	OTHER SUPPLIES & MATERIALS	99	1,000	1,000
502	BUILDING & CONTENTS INSURANCE	260,662	275,500	281,000
TOTAL PLANT OPERATIONS		3,971,567	4,485,280	5,484,204
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	171,006	172,000	178,000
161	SECRETARY(S)	38,203	39,300	43,000
188	BONUS PAYMENTS	6,500	31,000	-
189	OTHER SALARIES & WAGES	849,570	890,000	960,000
201	SOCIAL SECURITY	61,969	70,240	74,000
204	STATE RETIREMENT	59,425	66,105	66,000
207	MEDICAL INSURANCE	186,866	210,000	215,500
210	UNEMPLOYMENT COMPENSATION	120	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	14,507	16,290	16,000
307	COMMUNICATION	9,279	10,000	10,000
336	MAINT. & REPAIR SERVICES-EQUIPMENT	15,246	15,000	15,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
399	OTHER CONTRACTED SERVICES	19,137	40,000	20,000
499	OTHER SUPPLIES & MATERIALS	185,554	235,000	230,000
599	OTHER CHARGES	4,403	-	5,000
717	MAINT. & EQUIPMENT REPLACEMENT	41,468	317,000	75,000
TOTAL PLANT MAINTENANCE		1,663,253	2,114,935	1,910,500
72710	PUPIL TRANSPORTATION			
105	SUPERVISOR/DIRECTOR(S)	131,988	134,500	144,600
142	MECHANIC(S)	488,552	540,000	550,000
146	BUS DRIVERS	1,847,778	1,795,700	1,930,000
162	CLERICAL	29,183	34,000	34,000
188	BONUS PAYMENTS	35,500	117,000	-
201	SOCIAL SECURITY	136,310	165,933	166,000
204	STATE RETIREMENT	124,901	134,692	135,000
207	MEDICAL INSURANCE	988,791	957,500	990,000
210	UNEMPLOYMENT COMPENSATION	616	10,007	7,000
212	EMPLOYER MEDICARE LIABILITY	32,114	36,386	39,000
217	RETIREMENT - HYBRID STABILIZATION	-	200	200
299	OTHER FRINGE BENEFITS/HS	-	1,000	1,000
307	COMMUNICATION	3,350	5,000	5,000
329	LAUNDRY SERVICE	10,132	10,000	10,000
338	MAINT. & REPAIR SERVICE-VEHICLES	117,624	100,000	125,000
355	TRAVEL	1,092	4,000	4,000
399	OTHER CONTRACTED SERVICES	124,844	180,000	120,000
425	GASOLINE	405,913	405,000	600,000
433	LUBRICANTS	29,852	25,000	30,000
450	TIRES	86,210	85,000	105,000
453	VEHICLE PARTS	340,569	325,000	300,000
499	OTHER SUPPLIES AND MATERIALS	24,779	25,000	25,000
511	VEHICLE & EQUIPMENT INS.	167,458	184,200	197,000
524	INSERVICE/STAFF DEVELOPMENT	842	1,000	1,000
599	OTHER CHARGES	3,701	4,000	4,000
729	TRANSPORTATION EQUIPMENT	662,751	955,000	563,200
TOTAL PUPIL TRANSPORTATION		5,794,850	6,235,118	6,086,000
72901	COVID 19 EXPENDITURES			
358	REMITTANCE OF REVENUE COLLECTED	-	8,000	-
TOTAL COVID 19 EXPENDITURES		-	8,000	-
TOTAL SUPPORT SERVICES		25,783,268	27,985,308	27,506,774
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICES			
105	SUPERVISOR/DIRECTOR	52,519	55,000	77,500
119	ACCOUNTANTS/BOOKKEEPERS	41,387	42,000	43,000
188	BONUS PAYMENTS	23,750	85,250	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	6,761	12,418	6,200
204	STATE RETIREMENT	8,402	11,563	8,500
207	MEDICAL INSURANCE	17,831	21,000	26,000
210	UNEMPLOYMENT COMPENSATION	17	1,000	500
212	EMPLOYER MEDICARE LIABILITY	1,582	3,033	1,500
354	TRANSPORTATION-OTHER THAN STUDENT	19,841	30,000	33,500

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
355	TRAVEL	-	1,000	1,000
524	IN SERVICE/STAFF DEVELOPMENT	634	4,000	4,000
	TOTAL FOOD SERVICES	172,724	266,264	201,700
73300	COMMUNITY SERVICE			
105	DIRECTOR	79,849	82,000	83,000
188	BONUS PAYMENTS	1,750	6,300	-
189	OTHER SALARIES	454,736	720,000	620,000
201	SOCIAL SECURITY	31,696	45,648	48,000
204	STATE RETIREMENT	25,617	28,011	30,000
207	MEDICAL INSURANCE	42,857	45,900	48,000
210	UNEMPLOYMENT COMPENSATION	166	5,200	4,000
212	EMPLOYER MEDICARE LIABILITY	7,475	10,858	10,000
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	7,745	7,000	7,000
399	OTHER CONTRACTED SERVICES	2,140	7,000	7,000
422	FOOD SUPPLIES	17,458	40,000	40,000
499	OTHER SUPPLIES & MATERIALS	20,420	26,000	26,000
790	OTHER EQUIPMENT	4,709	5,000	5,000
	TOTAL COMMUNITY SERVICE	696,618	1,029,017	928,100
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERV.	869,342	1,295,281	1,129,800
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS	538,262	549,150	565,000
163	EDUCATIONAL ASSISTANTS	231,210	238,000	246,000
188	BONUS PAYMENTS	8,500	28,200	-
189	OTHER SALARIES & WAGES	40,181	45,000	43,000
198	NON-CERTIFIED SUBSTITUTE TEACHER	-	-	-
201	SOCIAL SECURITY	47,157	51,240	54,000
204	STATE RETIREMENT	64,246	69,520	74,000
207	MEDICAL INSURANCE	180,567	184,000	190,000
210	UNEMPLOYMENT COMPENSATION	99	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	11,029	11,790	12,500
217	RETIREMENT - HYBRID STABILIZATION	-	3,060	3,100
355	TRAVEL	1,555	500	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	10,771	17,000	18,000
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	12,852	12,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	-
599	OTHER CHARGES	-	-	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL EARLY CHILDHOOD EDUCATION	1,146,429	1,211,460	1,220,600
73901	COVID 19 EXPENDITURES			
358	REMITTANCE OF REVENUE COLLECTED	-	850	-
	TOTAL COVID 19 EXPENDITURES	-	850	-
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	34,370	45,000	45,000
201	SOCIAL SECURITY	2,124	3,800	4,000

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
204	STATE RETIREMENT	265	500	500
210	UNEMPLOYMENT COMPENSATION	17	200	200
212	EMPLOYER MEDICARE LIABILITY	497	500	300
304	ARCHITECTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
707	BUILDING IMPROVEMENT	176,103	183,000	508,000
	TOTAL CAPITAL OUTLAY	213,376	233,000	558,000
	TOTAL ESTIMATED EXPENDITURES	80,374,031	88,247,009	85,006,700
82300	<u>OTHER DEBT SERVICE</u>			
82330	EDUCATION			
620	DEBT SERVICE CONTRIBUTION	150,000	150,000	150,000
	TOTAL OTHER DEBT SERVICE	150,000	150,000	150,000
99000	<u>OTHER USES</u>			
99100	TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS	-	4,000,000	-
799	OTHER CAPITAL OUTLAY	380,000	-	-
	TOTAL OTHER USES	380,000	4,000,000	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	80,904,031	92,397,009	85,156,700
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	3,467,936	(2,562,000)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	19,739,427	23,207,363	20,645,363
	ESTIMATED ENDING FUND BALANCE - JUNE 30	23,207,363	20,645,363	20,645,363

TIPTON COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND NO. 142
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2022

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47131	VOCATIONAL EDUCATION BASIC GRANTS	177,128	172,973.14	160,524.66
47141	TITLE I GRANTS LOCAL EDUCATION AGENCIES	2,337,855	2,822,169.35	2,265,645.00
47143	EDUCATION OF THE HANDICAPPED ACT	2,435,573	2,931,423.24	2,590,115.00
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	102,648	160,660.24	124,436.00
47147	SAFE AND DRUG FREE SCHOOLS	292,090	0.00	-
47150	21st CENTURY COMMUNITY LEARNING CENTERS	-	418,939.69	-
47189	EISENHOWER PROFESSIONAL DEVELOPMENT	313,195	708,348.36	356,406.00
47301	ELEMENTARY AND SECONDARY SCHOOL EMERGEN	-	1,959,321.99	-
47303	LEA REOPENING & PROGRAMMIC SUPPORT	-	125,000.00	-
47307	ESSER 2.0	-	7,944,180.19	-
47590	OTHER FEDERAL THROUGH STATE	93,323	251,650.53	172,894.54
47801	COVID 19 GRANT #6	-	7,652.91	-
	TOTAL FEDERAL GOVERNMENT	5,751,812.00	17,502,319.64	5,670,021.20
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49800	TRANSFERS IN	-	4,000,000.00	-
	TOTAL OTHER SOURCES	-	4,000,000.00	-
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	5,751,812.00	21,502,319.64	5,670,021.20
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION			
116	TEACHERS	638,258	731,551.00	682,750.00
163	EDUCATIONAL ASSISTANTS	167,137	197,902.00	181,425.00
189	OTHER SALARIES / WAGES	35,915	46,875.00	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	49,609	61,975.25	54,069.00
204	STATE RETIREMENT	69,330	82,418.57	70,650.00
207	MEDICAL INSURANCE	108,022	117,900.00	118,950.00
210	UNEMPLOYMENT COMPENSATION	961	5,922.25	5,017.00
212	EMPLOYER MEDICARE LIABILITY	11,602	14,515.19	12,275.00
299	OTHER FRINGE BENEFITS	750	750.00	500.00
370	CONTRACTS FOR SUBS	47,664	124,948.00	55,095.97
399	OTHER CONTRACTED SERVICES	4,374	4,935.00	4,935.00
429	INSTRUCTIONAL SUPPLIES	112,883	496,841.45	17,483.87
430	TEXTBOOKS - ELECTRONIC	-	219,952.20	-
449	TEXTBOOKS	-	1,500,385.88	-
471	SOFTWARE	-	218,525.50	-
499	OTHER SUPPLIES & MATERIALS	-	-	-
599	OTHER CHARGES	2,332	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	93,923	1,835,168.98	-
	TOTAL REGULAR INSTRUCTION	1,342,760.00	5,660,566.27	1,203,150.84

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
71200	<u>SPECIAL EDUCATION PROGRAM</u>			
116	TEACHERS	7,275	23,000.00	-
163	EDUCATIONAL ASSISTANTS	1,304,210	1,286,880.43	1,391,017.00
171	SPEECH PATHOLOGIST	-	-	25,314.00
189	OTHER SALARIES/WAGES	-	82,600.00	-
201	SOCIAL SECURITY	74,696	82,026.44	86,507.50
204	STATE RETIREMENT	54,066	67,650.73	59,247.00
207	MEDICAL INSURANCE	319,696	484,013.50	479,025.00
210	UNEMPLOYMENT COMPENSATION	2,571	7,934.64	7,159.00
212	EMPLOYER MEDICARE LIABILITY	17,591	19,180.44	20,234.00
299	OTHER FRINGE BENEFITS	500	500.00	1,000.00
312	CONTRACTS WITH OTHER AGENCIES	59,885	91,401.98	30,000.00
370	CONTRACTS FOR SUBS	18,273	20,000.00	20,000.00
399	OTHER CONTRACEDT SERVICES	10,565	35,855.00	19,338.00
429	INSTRUCTIONAL SUPPLIES	20,107	137,168.55	10,000.00
499	OTHER SUPPLIES & MATERIALS	23,692	37,986.77	2,000.00
599	OTHER CHARGES	-	-	-
725	SPECIAL EDUCATION EQUIPMENT	8,968	86,382.18	2,000.00
	TOTAL EDUCATION OF THE HANDICAPPED	1,922,095.00	2,462,580.66	2,152,841.50
71300	<u>VOCATIONAL EDUCATION</u>			
189	OTHER SALARIES & WAGES	37,060	35,450.00	36,600.00
201	SOCIAL SECURITY	2,236	2,235.74	2,269.00
204	STATE RETIREMENT	1,313	1,563.25	1,830.00
207	MEDICAL INSURANCE	6,772	7,771.60	-
210	UNEMPLOYMENT COMPENSATION	72	171.55	100.24
212	EMPLOYER MEDICARE LIABILITY	523	722.78	550.00
429	INSTRUCTIONAL SUPPLIES	5,821	13,214.47	14,124.00
730	VOCATIONAL INSTRUCTION EQUIPMENT	97,431	96,699.00	45,000.00
	TOTAL VOCATIONAL EDUCATION	151,228.00	157,828.39	100,473.24
71901	COVID 19 EXPENDITURES			
358	REMITTANCE OF REVENUE COLLECTED	-	5,969.27	-
	TOTAL COVID 19 EXPENDITURES	-	5,969.27	-
72120	<u>HEALTH SERVICES</u>			
130	SOCIAL WORKERS	-	-	65,286.00
131	MEDICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	-	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	-	-	4,049.00
204	STATE RETIREMENT	-	-	6,726.00
207	MEDICAL INSURANCE	-	-	15,500.00
210	UNEMPLOYMENT COMPENSATION	-	-	328.00
212	EMPLOYER MEDICARE LIABILITY	-	-	948.00
399	OTHER CONTRACTED SERVICES	-	33,000.00	-
	TOTAL HEALTH SERVICES	-	33,000.00	92,837.00
72130	<u>OTHER STUDENT SUPPORT</u>			
124	PSYCHOLOGICAL PERSONNEL	-	-	-
189	OTHER WAGES/SALARIES	57,105	57,590.00	59,850.00

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
201	SOCIAL SECURITY	3,219	3,575.00	3,725.00
204	STATE RETIREMENT	6,070	5,920.00	6,175.00
207	MEDICAL INSURANCE	9,306	9,500.00	9,500.00
210	UNEMPLOYMENT COMPENSATION	35	350.00	360.00
212	EMPLOYER MEDICARE LIABILITY	753	840.00	870.00
355	TRAVEL	7,057	3,442.00	32,500.00
399	OTHER CONTRACTED SERVICE	-	0.00	-
499	OTHER MATERIALS/SUPPLIES	691	22,000.00	11,500.00
524	INSERVICE/STAFF DEVELOPMENT	14,693	12,702.75	25,751.42
599	OTHER CHARGES	-	161,605.74	-
790	OTHER EQUIPMENT	-	19,442.00	-
TOTAL OTHER STUDENT SUPPORT		98,929.00	296,967.49	150,231.42
72210	<u>REGULAR INSTRUCTION PROGRAM</u>			
105	SUPERVISOR/DIRECTOR	45843	45,850.00	47,221.00
161	SECRETARY (S)	27484	28,980.00	29,850.00
189	OTHER SALARIES & WAGES	776813	1,002,373.00	857,750.00
201	SOCIAL SECURITY	50046	66,806.00	57,968.00
204	STATE RETIREMENT	85988	107,813.00	90,157.00
207	MEDICAL INSURANCE	112105	87,565.00	105,148.00
210	UNEMPLOYMENT COMPENSATION	811	5,895.00	4,683.00
212	EMPLOYER MEDICARE LIABILITY	11705	15,631.00	13,559.00
355	TRAVEL	760	1,100.00	1,100.00
370	CONTRACTS FOR SUBSTITUTE TEACHERS	920	0.00	-
399	OTHER CONTRACTED SERVICES	3,423	4,500.00	4,400.00
422	FOOD SUPPLIES	-	0.00	-
499	OTHER SUPPLIES & MATERIALS	1,916	13,572.74	8,200.00
524	INSERVICE/STAFF DEVELOPMENT	137208	413,825.50	136,521.88
790	OTHER EQUIPMENT	27912	130,471.80	-
TOTAL REGULAR INSTRUCTION PROGRAM		1,282,934.00	1,924,383.04	1,356,557.88
72220	<u>SUPPORT SERVICES</u>			
124	PSYCHOLOGICAL PERSONNEL	27,294	28,239.12	30,696.00
131	MEDICAL PERSONNEL	132,586	144,062.98	149,606.00
162	CLERICAL PERSONNEL	31,819	29,183.04	-
169	PART TIME PERSONNEL	33,375	36,000.00	36,000.00
189	OTHER SALARIES & WAGES	-	0.00	-
201	SOCIAL SECURITY	13,294	14,413.57	15,275.00
204	STATE RETIREMENT	6,497	7,080.52	11,565.00
207	MEDICAL INSURANCE	27,146	32,971.54	23,075.00
210	UNEMPLOYMENT COMPENSATION	313	1,394.86	1,478.00
212	EMPLOYER MEDICARE LIABILITY	3,109	3,370.92	3,573.00
312	CONTRACTS WITH PRIVATE AGENCIES	71,534	34,953.24	43,000.00
330	OPERATING LEASE PAYMENT	58,757	78,000.00	80,000.00
399	OTHER CONTRACTED SERVICES	-	0.00	-
499	OTHER SUPPLIES & MATERIALS	3,395	0.00	-
524	INSERVICE/STAFF DEVELOPMENT	12,403	22,028.86	3,232.00
TOTAL SUPPORT SERVICES		421,522.00	431,698.65	397,500.00
72230	<u>VOCATIONAL SUPPORT SERVICE</u>			
355	ADMIN. TRAVEL	-	-	-
524	ADMIN. STAFF DEVELOPMENT	2,309	100.00	3,000.00

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
599	OTHER CHARGES	2,185	-	-
	TOTAL VOCATIONAL EDUCATION	4,494.00	100.00	3,000.00
72250	<u>TECHNOLOGY</u>			
470	CABLING	-	113,022.00	-
790	OTHER EQUIPMENT	-	547,169.30	-
	TOTAL TECHNOLOGY	-	660,191.30	-
72410	<u>OFFICE OF PRINCIPAL</u>			
139	ASSISTANT PRINCIPAL	33,092	33,382.08	36,407.00
201	SOCIAL SECURITY	2,025	1,984.52	2,257.00
204	STATE RETIREMENT	3,518	3,428.38	3,750.00
207	MEDICAL INSURANCE	7,335	10,000.00	15,500.00
210	UNEMPLOYMENT COMPENSATION	19	192.00	218.00
212	EMPLOYER MEDICARE LIABILITY	474	476.22	528.00
	TOTAL OFFICE OF PRINCIPAL	46,463.00	49,463.20	58,660.00
72610	<u>OPERATION OF PLANT</u>			
399	OTHER CONTRACTED SERVICES	-	202,224.20	-
	TOTAL OPERATION OF PLANT	-	202,224.20	-
72620	<u>MAINTENANCE OF PLANT</u>			
189	OTHER WAGES AND SALARIES	-	18,750.00	-
201	SOCIAL SECURITY	-	1,162.00	-
204	STATE RETIREMENT	-	938.00	-
207	MEDICAL INSURANCE	-	4,500.00	-
210	UNEMPLOYMENT	-	94.00	-
212	EMPLOYER MEDICARE	-	272.00	-
499	OTHER SUPPLIES AND MATERIALS	-	2,016.00	-
	TOTAL MAINTENANCE OF PLANT	-	27,732.00	-
72710	<u>SUPPORT SERVICE TRANSPORTATION</u>			
146	BUS DRIVERS	28,860	88,970.00	35,000.00
189	OTHER SALARIES/WAGES	27,820	42,867.42	41,600.00
201	SOCIAL SECURITY	3,514	7,993.66	4,749.20
204	STATE RETIREMENT	1,470	4,475.40	2,510.00
210	UNEMPLOYMENT COMPENSATION	202	701.80	715.00
212	EMPLOYER MEDICARE	822	1,871.64	675.70
315	CONTRACTS WITH VEHICLE OWNERS	-	2,500.00	2,500.00
729	TRANSPORTATION EQUIPMENT	-	-	-
790	TRANSPORTATION EQUIPMENT	-	70,000.00	-
	TOTAL SUPPORT SERVICE TRANSPORTATION	62,688.00	219,379.92	87,749.90
72901	<u>COVID 19 EXPENDITURES</u>			
358	REMITTANCE OF REVENUE COLLECTED	-	1,683.64	-
	TOTAL COVID 19 EXPENDITURES	-	1,683.64	-
73100	<u>FOOD SERVICE</u>			

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
165	CAFETERIA PERSONNEL	-	83,475.00	-
201	SOCIAL SECURITY	-	5,176.00	-
204	STATE RETIREMENT	-	4,174.00	-
210	UNEMPLOYMENT COMPENSATION	-	230	-
212	EMPLOYER MEDICARE	-	606	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	91,344.28	-
	TOTAL FOOD SERVICE	-	185,005.28	-
73300	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
105	SUPERVISOR/DIRECTOR	-	-	-
116	TEACHERS	149,932	228,320.00	-
189	OTHER SALARIES & WAGES	77,108	98,840.00	-
201	SOCIAL SECURITY	14,047	20,283.92	-
204	STATE RETIREMENT	19,219	28,390.46	-
210	UNEMPLOYMENT COMPENSATION	59	1,635.80	-
212	EMPLOYER MEDICARE	3,285	4,743.82	-
355	TRAVEL	-	-	-
399	OTHER CONTRACTED SERVICES	9,475	2,000.00	-
429	INSTRUCTIONAL SUPPLIES	6,547	22,099.95	-
499	OTHER SUPPLIES AND MATERIALS	-	500.00	-
524	INSERVICE/STAFF DEVELOPMENT	1,137	1,000.00	-
599	OTHER CHARGES	10,000	10,000.00	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL COMMUNITY SERVICE	290,809.00	417,813.95	-
76100	<u>REGULAR CAPITAL OUTLAY</u>			
707	BUILDING IMPROVEMENTS	-	4,641,000.00	-
	TOTAL REGULAR CAPITAL OUTLAY	-	4,641,000.00	-
	TOTAL ESTIMATED EXPENDITURES	5,623,922.00	17,377,587.26	5,603,001.78
99100	<u>TRANSFER OUT</u>			
504	INDIRECT COST	127,890	92,109.50	67,019.42
590	TRANSFER TO OTHER FUNDS	-	4,032,622.88	-
	TOTAL TRANSFER OUT	127,890.00	4,124,732.38	67,019.42
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	5,751,812.00	21,502,319.64	5,670,021.20
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	-	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	200,000.00	200,000.00	200,000.00
	ESTIMATED ENDING FUND BALANCE - JUNE 30	200,000.00	200,000.00	200,000.00

TIPTON COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND NO.143
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2022

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43521	LUNCH PAYMENTS-CHILDREN	525,665	1,265,000	1,265,000
43522	LUNCH PAYMENTS-ADULTS	51,779	65,000	65,000
43523	BREAKFAST	78,166	80,000	80,000
43525	ALA CARTE	196,121	265,000	265,000
43990	OTHER CHARGES FOR SERVICES	2,165	5,000	5,000
	TOTAL CHARGES FOR SERVICES	853,896	1,680,000	1,680,000
<u>OTHER LOCAL REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44110	INTEREST EARNED	5,012	15,000	15,000
44170	MISCELLANEOUS REFUNDS	5,412	5,000	5,000
	TOTAL OTHER CHARGES FOR SERVICES	10,424	20,000	20,000
<u>FEDERAL GOVERNMENT</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47111	SECTION 4 - LUNCH	2,249,290	2,500,000	2,500,000
47112	USDA - COMMODITIES	229,798	300,000	300,000
47113	BREAKFAST	973,804	800,000	800,000
47114	USDA - OTHER	400,537	450,000	450,000
47801	COVID-19 GRANT	108	15,300	-
	TOTAL FED. FUNDS RECEIVED THROUGH STATE	3,853,537	4,065,300	4,050,000
	TOTAL ESTIMATED REVENUE	4,717,857	5,765,300	5,750,000
<u>ESTIMATED EXPENDITURES</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>FOOD SERVICE</u>			
165	CAFETERIA PERSONNEL	1,616,259	1,750,000	1,750,000
189	OTHER SALARIES & WAGES	37,091	41,000	41,000
201	SOCIAL SECURITY	93,823	100,000	100,000
204	STATE RETIREMENT	61,818	90,000	90,000
207	MEDICAL INSURANCE	382,396	465,000	465,000
210	UNEMPLOYMENT COMPENSATION	3,579	10,000	10,000
212	EMPLOYER MEDICARE	22,144	25,000	25,000
355	TRAVEL	2,632	10,000	10,000
399	OTHER CONTRACTED SERVICES	57,182	80,000	80,000
422	FOOD SUPPLIES	2,072,011	2,500,000	2,500,000
451	UNIFORMS	2,885	15,000	15,000
469	USDA - COMMODITIES	229,798	300,000	300,000

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
499	OTHER SUPPLIES & MATERIALS	234,948	275,000	275,000
510	TRUSTEE'S COMMISSION	71	100	100
524	INSERVICE / STAFF DEVELOPMENT	280	4,900	4,900
710	FOOD SERVICE EQUIPMENT	160,674	84,000	84,000
	TOTAL FOOD SERVICE	4,977,591	5,750,000	5,750,000
73901	COVID-19 EXPENDITURES			
358	REMITTANCE OF REVENUE COLLECTED	108	15,300	-
	TOTAL COVID-19 EXPENDITURES	108	15,300	-
	TOTAL ESTIMATED EXPENDITURES	4,977,699	5,765,300	5,750,000
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(259,842)	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,717,963	2,458,121	2,458,121
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,458,121	2,458,121	2,458,121

TIPTON COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND NO. 151
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

TAX RATE: \$ 0.07

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	495,686	792,000	792,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	80,370	11,000	11,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	77	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	33,795	9,000	9,000
40140	INTEREST & PENALTIES	13,482	2,000	2,000
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	200	200
40163	PAYMENT IN LIEU OF TAXES-LOCAL	11,869	8,900	8,900
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	43,557	8,400	8,400
40270	BUSINESS TAX	10,206	4,000	4,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	63,522	7,500	7,500
	TOTAL LOCAL TAXES	754,050	843,150	843,150
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44170	MISCELLANEOUS REFUNDS	1	-	-
	TOTAL OTHER LOCAL REVENUE	1	-	-
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48100	OTHER GOVERNMENTS			
48130	CONTRIBUTIONS- BOE	150,000	150,000	150,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	150,000	150,000	150,000
	TOTAL ESTIMATED REVENUE AND OTHER SOURCES	904,051	993,150	993,150
80000	<u>DEBT SERVICE</u>			
82100	<u>PRINCIPAL</u>			
82110	<u>PRINCIPAL - GENERAL GOVERNMENT</u>			
612	PRINCIPAL ON OTHER LOANS			
	"11" TN MUNICIPAL BOND FUND-Library/Park (S11)	-	-	-
	"17" TN MUNICIPAL BOND FUND-Regions; TCAT; Fire (S17)	1,076,000	-	-
	TOTAL GENERAL GOVERNMENT	1,076,000	-	-
82130	<u>PRINCIPAL - EDUCATION</u>			
601	PRINCIPAL ON BONDS-2002 School Refund (S02SR)	700,000	-	-
612	PRINCIPAL ON OTHER LOANS PAYABLE			
	"99" SCHOOL LOAN POOL (S99)	-	-	-
	"04" SCHOOL LOAN POOL(S04)	-	-	-
	"07" SCHOOL LOAN POOL (S07)	8,135,000	-	-
	TOTAL EDUCATION	8,835,000	-	-
	TOTAL PRINCIPAL	9,911,000	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2019 - 2020	REVISED 2020 - 2021	RECOMMENDED 2021 - 2022
82200	<u>INTEREST</u>			
82210	<u>INTEREST - GENERAL GOVERNMENT</u>			
613	INTEREST ON OTHER LOANS			
	"11" TN MUNICIPAL BOND FUND-Library/Park (S11)	-	-	-
	"17" TN MUNICIPAL BOND FUND-Regions; TCAT; Fire (S17)	7,470	-	-
	TOTAL GENERAL GOVERNMENT	7,470	-	-
82230	<u>INTEREST - EDUCATION</u>			
603	INTEREST ON BONDS - 2002 School Refund (S02SR)	23,292	-	-
613	INTEREST ON OTHER LOANS PAYABLE			
	"99" SCHOOL LOAN POOL (S99)	-	-	-
	"04" SCHOOL LOAN POOL(S04)	-	-	-
	"07" SCHOOL LOAN POOL (S07)	60,216	-	-
	TOTAL EDUCATION	83,508	-	-
	TOTAL INTEREST	90,978	-	-
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>OTHER - GENERAL GOVERNMENT</u>			
510	TRUSTEE'S COMMISSION	13,774	40,000	50,000
606	OTHER DEBT ISSUANCE COST	-	35,000	35,000
699	OTHER DEBT SERVICE - (S11)	-	-	-
	TOTAL GENERAL GOVERNMENT	13,774	75,000	85,000
82330	<u>OTHER - EDUCATION</u>			
606	OTHER DEBT ISSUANCE CHARGES	-	-	-
699	OTHER DEBT SERVICE	990	30,000	30,000
	TOTAL EDUCATION	990	30,000	30,000
99000	<u>OTHER USES</u>			
99100	<u>TRANSFERS OUT</u>			
590	TRANSFERS TO OTHER FUNDS	-	-	1,387,000
	TOTAL TRANSFERS OUT	-	-	1,387,000
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	10,016,742	105,000	1,502,000
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. EXPENSES & OTHER USES	(9,112,691)	888,150	(508,850)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	10,500,202	1,387,511	2,275,661
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,387,511	2,275,661	1,766,811

TIPTON COUNTY, TENNESSEE
 CAPITAL PROJECTS FUND 171
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30, 2022

TAX RATE: \$ 0.04

ACCOUNT NO.	DESCRIPTION	AUDITED 2019 - 2020	AMENDED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	495,692	471,000	471,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	-	4,000	4,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	7	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	494	2,000	2,000
40140	INTEREST & PENALTIES	1,024	500	500
40161	PAYMENT IN LIEU OF TAXES-TVA	-	-	-
40163	PAYMENT IN LIEU OF TAXES-LOCAL	11,869	8,900	8,900
40200	COUNTY LOCAL OPTIONAL TAXES			
40270	BUSINESS TAX	10,196	4,000	4,000
	TOTAL LOCAL TAXES	519,282	490,550	490,550
46000	<u>STATE OF TENNESSEE</u>			
46980	OTHER STATE GRANTS - ECD BLOCK GRANT	-	-	320,000
46990	OTHER STATE REVENUES - GOVERNOR'S IX FUNDING	-	-	531,883
	TOTAL OTHER STATE GRANTS	-	-	851,883
47000	<u>FEDERAL GOVERNMENT</u>			
47180	COMMUNITY DEVELOPMENT-ECD BLOCK GRANT/ TCAT	365,968	-	-
	TOTAL FEDERAL GOVERNMENT	365,968	-	-
	TOTAL REVENUE AND OTHER SOURCES	885,250	490,550	1,342,433
<u>ESTIMATED EXPENDITURES</u>				
91110	GENERAL ADMINISTRATION PROJECTS			
707	BUILDING IMPROVEMENTS	427,209	-	-
718	MOTOR VEHICLES	-	-	50,000
732	BUILDING PURCHASES	12,732	-	-
790	OTHER EQUIPMENT	640,367	-	-
799	OTHER CAPITAL OUTLAY	-	-	400,000
	TOTAL GENERAL ADMINISTRATION PROJECTS	1,080,308	-	450,000
91190	OTHER GENERAL GOVERNMENT PROJECTS			
510	TRUSTEE'S COMMISSION	9,978	40,000	60,000
713	HIGHWAY CONSTRUCTION - PAVING	-	-	531,883
799	OTHER CAPITAL OUTLAY	-	450,000	-
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	9,978	490,000	591,883
	TOTAL ESTIMATED EXPENDITURES	1,090,286	490,000	1,041,883
	EXCESS OF REVENUE OVER (UNDER)			
	ESTIMATED EXPENDITURES & TRANSFERS	(205,036)	550	300,550
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	607,855	402,819	403,369
	ESTIMATED ENDING FUND BALANCE - JUNE 30	402,819	403,369	703,919

TIPTON COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND 177
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2022

ACCT. NO.	DESCRIPTION	AUDITED 2019 - 2020	ESTIMATED 2020 - 2021	RECOMMENDED 2021 - 2022
<u>REVENUES</u>				
49000	<u>OTHER SOURCES</u>			
49500	OTHER LOANS ISSUED	-	-	-
49800	TRANSFERS IN	380,000	-	-
	TOTAL REVENUE AND OTHER SOURCES	380,000	-	-
<u>EXPENDITURES</u>				
91300	EDUCATION CAPITAL PROJECTS			
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE	-	-	-
304	ARCHITECTS	-	-	-
308	CONSULTANTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
706	BUILDING CONSTRUCTION	1,400,932	717,389	102,563
707	BUILDING IMPROVEMENTS	-	-	-
	TOTAL EXPENDITURES AND OTHER SOURCES	1,400,932	717,389	102,563
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(1,020,932)	(717,389)	(102,563)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,840,884	819,952	102,563
	ESTIMATED ENDING FUND BALANCE - JUNE 30	819,952	102,563	-