

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY

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Tipton County

TENNESSEE

The Tax Levy Resolution

The Appropriation Resolution

And

Budget Statements of the Individual Funds

For the Year Ending June 30, 2023

State of Tennessee, Tipton County

I, MARY GAITHER, County Clerk of Tipton County and Clerk of the County
Legislative Body of Tipton County, Tennessee, do hereby certify that the above and
foregoing document is a true and exact copy of the original filed in this cause.

This 28th day of July, 2022
Mary Gaither County Clerk



MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

**IN RE: RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS
FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES
OF TIPTON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023**

On motion by Commissioner Fee and seconded by Commissioner Wooten it was ordered that the following Resolution making appropriations for the various funds, departments, institutions, offices and agencies of Tipton County, Tennessee, for the year beginning July 1, 2022 and ending June 30, 2023 be approved:

MINUTES OF JULY TERM, 2022

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RESOLUTION No 22/07/455

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 18th day of July, 2022, 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, 2022 and ending June 30, 2023 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	297,800
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	329,765
51500	ELECTION COMMISSION	491,590
51600	REGISTER OF DEEDS	391,875
51720	DEVELOPMENT/PLANNING & ZONING	384,505
51730	BUILDINGS	666,745
51750	CODE COMPLIANCE/TOSHA	16,580
51760	GEOGRAPHICAL INFORMATION SYSTEM	148,270
51800	COUNTY BUILDINGS/COURTHOUSE	205,900
51900	OTHER GENERAL ADMINISTRATION	116,950
52100	ACCOUNTING & BUDGETING	462,525
52300	PROPERTY ASSESSOR'S OFFICE	577,461
52310	REAPPRAISAL PROGRAM	30,450
52400	COUNTY TRUSTEE'S OFFICE	468,945
52500	COUNTY COURT CLERK	629,983
52600	DATA PROCESSING / INFORMATION TECHNOLOGY	137,245
53100	CIRCUIT COURT	868,775
53300	GENERAL SESSIONS COURT	342,915
53330	TOTAL DRUG COURT	30,000
53400	CHANCERY COURT	444,425
53500	JUVENILE COURT	183,145
53600	DISTRICT ATTORNEY GENERAL	65,000
53800	PROBATE COURT	163,250
53900	OTHER ADMINISTRATION OF JUSTICE / COMPLEX	48,800
53930	VICTIM ASSISTANCE PROGRAM	30,000
54110	SHERIFF'S DEPARTMENT	7,046,349
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	3,740,646
54220	WORKHOUSE / NEW JUSTICE CENTER	224,285
54310	FIRE PREVENTION & CONTROL	1,172,175
54410	CIVIL DEFENSE	243,617
54490	OTHER EMERGENCY MANAGEMENT	291,676
54610	COUNTY CORONER / MEDICAL EXAMINER	135,000
54900	OTHER PUBLIC SAFETY	227,250
55110	LOCAL HEALTH CENTER	85,220
55120	RABIES & ANIMAL CONTROL	525,925
55130	AMBULANCE SERVICE	105,000
55160	DENTAL HEALTH PROGRAM	414,300

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55170	ALCOHOL & DRUG PROGRAMS	308,005
55510	GENERAL WELFARE ASSISTANCE	79,763
55710	SANITATION MANAGEMENT	279,040
56300	SENIOR CITIZENS ASSISTANCE	55,000
56500	LIBRARIES	393,040
56700	PARKS & FAIR BOARD	27,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL	10,000
57100	AGRICULTURE EXTENSION SERVICES	156,800
57500	SOIL CONSERVATION	144,753
58110	TOURISM/TIPTON COUNTY MUSEUM	93,000
58120	INDUSTRIAL DEVELOPMENT	541,280
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT	485,035
58300	VETERAN'S SERVICES	59,600
58600	EMPLOYEE BENEFITS	25,000
58900	MISCELLANEOUS	665,105
91190	OTHER GENERAL GOVERNMENT PROJECTS	-
	TOTAL GENERAL FUND	\$ 25,079,238
SOLID WASTE FUND - 116		
55770	POSTCLOSURE CARE COSTS	40,000
64000	LITTER & TRASH COLLECTION	1,408,160
	TOTAL SOLID WASTE	\$ 1,448,160
DRUG FUND - 122		
54150	DRUG ENFORCEMENT	275,000
	TOTAL DRUG ENFORCEMENT	\$ 275,000
OTHER GENERAL GOV. SPECIAL REVENUE FUND - 127 - ARPA		
58831	AMERICAN RESCUE PLAN ACT GRANT #1	10,018,203
99100	TRANSFERS OUT	2,000,000
	TOTAL OTHER GEN. GOV. SPECIAL REVENUE FUND	\$ 12,018,203
HIGHWAY /PUBLIC WORKS FUND - 131		
61000	ADMINISTRATION	711,550
62000	HIGHWAY & BRIDGE MAINTENANCE	2,992,050
63100	OPERATION & MAINTENANCE OF EQUIPMENT	756,150
65000	OTHER CHARGES	814,450
66000	EMPLOYEE BENEFITS	862,500
68000	CAPITAL OUTLAY	1,011,500
	TOTAL HIGHWAY / PUBLIC WORKS	\$ 7,148,200
GENERAL PURPOSE SCHOOL FUND - 141		
71100	REGULAR INSTRUCTION PROGRAM	42,753,781
71150	ALTERNATIVE INSTRUCTION PROGRAM	1,028,000
71200	SPECIAL EDUCATION PROGRAM	8,493,000
71300	CAREER & TECHNICAL EDUCATION PROGRAM	2,686,000
71600	ADULT EDUCATION PROGRAM	207,300
72120	HEALTH SERVICES	1,133,250
72130	OTHER STUDENT SUPPORT	2,933,934
72210	REGULAR INSTRUCTION PROGRAM	2,923,800
72220	SPECIAL EDUCATION PROGRAM	623,200
72230	CAREER & TECHNICAL EDUCATION PROGRAM	98,600
72250	TECHNOLOGY	1,079,500
72290	OTHER PROGRAMS	-
72310	BOARD OF EDUCATION	966,000
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT	375,920
72410	OFFICE OF THE PRINCIPAL	6,457,500
72510	FISCAL SERVICES	682,600
72610	OPERATION OF PLANT	4,669,200

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72620	MAINTENANCE OF PLANT	1,942,800
72710	TRANSPORTATION	6,102,200
73100	FOOD SERVICES	232,300
73300	COMMUNITY SERVICES	885,100
73400	EARLY CHILDHOOD EDUCATION	1,247,100
78100	REGULAR CAPITAL OUTLAY	1,250,475
82330	OTHER DEBT SERVICE - EDUCATION	150,000
99100	TRANSFERS OUT	-
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$ 88,921,360
<u>SCHOOL FEDERAL PROJECTS FUND - 142</u>		
71100	REGULAR INSTRUCTION	1,508,424
71200	SPECIAL EDUCATION PROGRAM	2,235,936
71300	CAREER & TECHNICAL EDUCATION PROGRAM	348,907
72120	HEALTH SERVICES	97,280
72130	OTHER STUDENT SUPPORT	277,202
72210	REGULAR INSTRUCTION PROGRAM	1,373,272
72220	SPECIAL EDUCATION PROGRAM	347,913
72230	CAREER & TECHNICAL EDUCATION PROGRAM	4,000
72410	OFFICE OF THE PRINCIPAL	52,452
72710	TRANSPORTATION	90,785
73100	FOOD SERVICE	-
73300	COMMUNITY SERVICES	599,559
99100	TRANSFERS OUT	2,058,054
	TOTAL SCHOOL FEDERAL PROJECTS	\$ 8,993,784
<u>CENTRAL CAFETERIA FUND - 143</u>		
73100	FOOD SERVICES	5,750,000
	TOTAL CENTRAL CAFETERIA FUND	\$ 5,750,000
<u>GENERAL DEBT SERVICE FUND - 151</u>		
82110	PRINCIPAL - GENERAL GOVERNMENT	-
82130	PRINCIPAL - EDUCATION	-
82210	INTEREST - GENERAL GOVERNMENT	-
82230	INTEREST - EDUCATION	-
82310	OTHER - GENERAL GOVERNMENT	95,000
82330	OTHER - EDUCATION	30,000
99100	TRANSFERS OUT	-
	TOTAL GENERAL DEBT SERVICE FUND	\$ 125,000
<u>GENERAL CAPITAL PROJECT FUND - 171</u>		
91110	GENERAL ADMINISTRATION PROJECTS	1,043,759
91190	OTHER GENERAL GOVERNMENT PROJECTS	2,060,000
	TOTAL GENERAL CAPITAL PROJECT FUND	\$ 3,103,759
<u>EDUCATION CAPITAL PROJECT FUND - 177</u>		
91300	EDUCATION CAPITAL PROJECTS	-
	TOTAL EDUCATION CAPITAL PROJECT FUND	\$ -
	<u>TOTAL APPROPRIATIONS</u>	<u>\$ 152,862,704</u>

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.

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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, 2012 shall continue to receive a monthly per diem of \$450 plus a \$150 fee for each regular or special committee meeting that they attend as part of their duties. The \$150 fee also applies to the Blue Oval Advisory Committee appointed by the County Executive. 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 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 2022-2023 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, 2023.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2022. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2023.

SECTION 9. 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 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 18th day of July 2022.

SAID MOTION PASSED ON VOICE VOTE.

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

IN RE: RESOLUTION FIXING THE TAX LEVY IN TIPTON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2022

On motion by Commissioner Sneed and seconded by Commissioner Adams
it was ordered that the following Resolution fixing the tax levy in Tipton County,
Tennessee for the year beginning July 1, 2022 be approved:

RESOLUTION No 22/07/456

A RESOLUTION FIXING THE TAX LEVY IN TIPTON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2022

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 18th day of July 2022, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2022, 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	\$ 1.00
Solid Waste / Sanitation	\$ 0.05
Highway / Public Works	\$ 0.09
General Purpose School	\$ 0.76
Debt Service	\$ 0.09
General Capital Projects	\$ 0.05
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 18th day of July 2022.

SAID MOTION PASSED ON VOICE VOTE.

MINUTES OF JULY TERM, 2022

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A RESOLUTION FIXING THE TAX LEVY IN TIPTON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2022

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 18th day of July 2022, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2022, 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	\$ 1.00
Solid Waste / Sanitation	\$ 0.05
Highway / Public Works	\$ 0.09
General Purpose School	\$ 0.76
Debt Service	\$ 0.09
General Capital Projects	\$ 0.05
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.

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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.

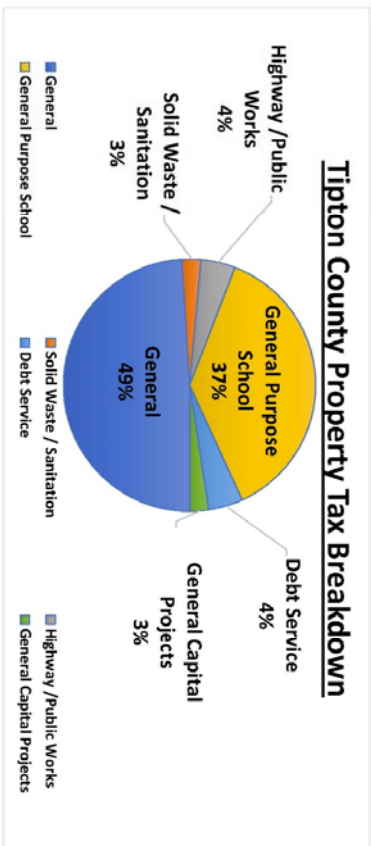
Passed this 18th day of July 2022.

Tipton County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2022 Assessments Based Upon Estimated
Assessed Valuation of \$1,268,467,576

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 8%	Net Estimated Collection of Taxes
General	1.00	\$12,684,675.76	\$1,014,774.06	\$11,669,901.70
Solid Waste / Sanitation	0.05	\$634,233.79	\$0,738.70	\$633,495.08
Highway /Public Works	0.09	\$1,141,620.82	\$91,329.67	\$1,050,291.15
General Purpose School	0.76	\$9,640,353.58	\$771,228.29	\$8,869,125.29
Debt Service	0.09	\$1,141,620.82	\$91,329.67	\$1,050,291.15
General Capital Projects	0.05	\$634,233.79	\$50,738.70	\$583,495.08

Total	\$ 2.04	\$25,876,738.55	\$2,070,139.08	\$23,806,599.47
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Tipton County Property Tax Breakdown



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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 18th day of July, 2022, 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, 2022 and ending June 30, 2023 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.

<u>GENERAL FUND - 101</u>		
51100	COUNTY COMMISSION	297,800
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	329,765
51500	ELECTION COMMISSION	491,590
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51720	DEVELOPMENT/PLANNING & ZONING	384,505
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51800	COUNTY BUILDINGS/COURTHOUSE	205,900
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53100	CIRCUIT COURT	868,775
53300	GENERAL SESSIONS COURT	342,915
53330	TOTAL DRUG COURT	30,000
53400	CHANCERY COURT	444,425
53500	JUVENILE COURT	183,145
53600	DISTRICT ATTORNEY GENERAL	65,000
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54210	JAIL	3,740,646
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55170	ALCOHOL & DRUG PROGRAMS	308,005
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58300	VETERAN'S SERVICES	59,600
58600	EMPLOYEE BENEFITS	25,000
58900	MISCELLANEOUS	665,105
91190	OTHER GENERAL GOVERNMENT PROJECTS	-
	TOTAL GENERAL FUND	\$ 25,079,238

SOLID WASTE FUND - 116

55770	POSTCLOSURE CARE COSTS	40,000
64000	LITTER & TRASH COLLECTION	1,408,160
	TOTAL SOLID WASTE	\$ 1,448,160

DRUG FUND - 122

54150	DRUG ENFORCEMENT	275,000
	TOTAL DRUG ENFORCEMENT	\$ 275,000

OTHER GENERAL GOV. SPECIAL REVENUE FUND - 127 - ARPA

58831	AMERICAN RESCUE PLAN ACT GRANT #1	10,018,203
99100	TRANSFERS OUT	2,000,000
	TOTAL OTHER GEN. GOV. SPECIAL REVENUE FUND	\$ 12,018,203

HIGHWAY /PUBLIC WORKS FUND - 131

61000	ADMINISTRATION	711,550
62000	HIGHWAY & BRIDGE MAINTENANCE	2,992,050
63100	OPERATION & MAINTENANCE OF EQUIPMENT	756,150
65000	OTHER CHARGES	814,450
66000	EMPLOYEE BENEFITS	862,500
68000	CAPITAL OUTLAY	1,011,500
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GENERAL PURPOSE SCHOOL FUND - 141

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71150	ALTERNATIVE INSTRUCTION PROGRAM	1,028,000
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71300	CAREER & TECHNICAL EDUCATION PROGRAM	2,686,000
71600	ADULT EDUCATION PROGRAM	207,300
72120	HEALTH SERVICES	1,133,250
72130	OTHER STUDENT SUPPORT	2,933,934
72210	REGULAR INSTRUCTION PROGRAM	2,923,800
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72230	CAREER & TECHNICAL EDUCATION PROGRAM	98,600
72250	TECHNOLOGY	1,079,500
72290	OTHER PROGRAMS	-
72310	BOARD OF EDUCATION	966,000
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT	375,920
72410	OFFICE OF THE PRINCIPAL	6,457,500
72510	FISCAL SERVICES	682,600
72610	OPERATION OF PLANT	4,669,200

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72620	MAINTENANCE OF PLANT	1,942,600
72710	TRANSPORTATION	6,102,200
73100	FOOD SERVICES	232,300
73300	COMMUNITY SERVICES	885,100
73400	EARLY CHILDHOOD EDUCATION	1,247,100
76100	REGULAR CAPITAL OUTLAY	1,250,475
82330	OTHER DEBT SERVICE - EDUCATION	150,000
99100	TRANSFERS OUT	-
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$ 88,921,360
<u>SCHOOL FEDERAL PROJECTS FUND - 142</u>		
71100	REGULAR INSTRUCTION	1,508,424
71200	SPECIAL EDUCATION PROGRAM	2,235,936
71300	CAREER & TECHNICAL EDUCATION PROGRAM	348,907
72120	HEALTH SERVICES	97,280
72130	OTHER STUDENT SUPPORT	277,202
72210	REGULAR INSTRUCTION PROGRAM	1,373,272
72220	SPECIAL EDUCATION PROGRAM	347,913
72230	CAREER & TECHNICAL EDUCATION PROGRAM	4,000
72410	OFFICE OF THE PRINCIPAL	52,452
72710	TRANSPORTATION	90,785
73100	FOOD SERVICE	-
73300	COMMUNITY SERVICES	599,569
99100	TRANSFERS OUT	2,058,054
	TOTAL SCHOOL FEDERAL PROJECTS	\$ 8,993,784
<u>CENTRAL CAFETERIA FUND - 143</u>		
73100	FOOD SERVICES	5,750,000
	TOTAL CENTRAL CAFETERIA FUND	\$ 5,750,000
<u>GENERAL DEBT SERVICE FUND - 151</u>		
82110	PRINCIPAL - GENERAL GOVERNMENT	-
82130	PRINCIPAL - EDUCATION	-
82210	INTEREST - GENERAL GOVERNMENT	-
82230	INTEREST - EDUCATION	-
82310	OTHER - GENERAL GOVERNMENT	95,000
82330	OTHER - EDUCATION	30,000
99100	TRANSFERS OUT	-
	TOTAL GENERAL DEBT SERVICE FUND	\$ 125,000
<u>GENERAL CAPITAL PROJECT FUND - 171</u>		
91110	GENERAL ADMINISTRATION PROJECTS	1,043,759
91190	OTHER GENERAL GOVERNMENT PROJECTS	2,060,000
	TOTAL GENERAL CAPITAL PROJECT FUND	\$ 3,103,759
<u>EDUCATION CAPITAL PROJECT FUND - 177</u>		
91300	EDUCATION CAPITAL PROJECTS	-
	TOTAL EDUCATION CAPITAL PROJECT FUND	\$ -
	<u>TOTAL APPROPRIATIONS</u>	<u>\$ 152,862,704</u>

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.

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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, 2012 shall continue to receive a monthly per diem of \$450 plus a \$150 fee for each regular or special committee meeting that they attend as part of their duties. The \$150 fee also applies to the Blue Oval Advisory Committee appointed by the County Executive. 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 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 2022-2023 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, 2023.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2022 and prior years and the interest and penalty thereon collected during the year ending June 30, 2023, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2022. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2023.

SECTION 9. 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 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 18th day of July 2022.

Tipton County, TN									
Schedule of Outstanding Debt and Budgeted Debt Service									
Fiscal Year 2023									
Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Outstanding at June 30	Total		Budgeted Annual Debt Service		Detailed Budget Page Number
					Principal	Interest	Principal	Interest	
General Fund	Bonds	Loan Agreements	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Notes	Leases	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
General Purpose School Fund	Bonds	Loan Agreements	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Notes	Leases	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Debt Service Fund	Bonds	Loan Agreements	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Notes	Leases	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total		-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Total Outstanding Debt			-	-	-	-	-	-	-

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Tipton County, Tennessee Summary Statement of Proposed Operations For the Year Ending June 30, 2023

BUDGET SUMMARY

All Funds	Estimated Beginning Cash July 1	Revenues	Debt Proceeds	Transfers In	Total	Expenditures	Transfers Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
General	\$ 19,515,120	\$ 23,392,694	\$ -	\$ -	\$ 23,392,694	\$ 25,079,238	\$ -	\$ 25,079,238	\$ (1,686,544)	\$ 17,828,576	71.09%
Solid Waste / Sanitation	1,804,545	1,237,000	-	-	1,237,000	1,448,160	-	1,448,160	(211,160)	1,593,385	110.03%
Dung control	358,224	275,000	-	-	275,000	275,000	-	275,000	-	358,224	130.26%
Other Gen. Gov. Spec. Rev.-ARPA	11,995,534	25,000	-	-	25,000	12,018,203	-	12,018,203	(11,993,203)	2,731	0.02%
Highway / Public Works	3,021,099	6,372,700	-	-	6,372,700	7,148,200	-	7,148,200	(775,500)	2,245,599	31.41%
General Purpose School	23,421,752	85,608,021	-	2,050,000	87,658,021	88,921,360	-	88,921,360	(1,263,339)	22,158,413	24.92%
School Federal Projects	3,321,763	6,993,784	-	-	6,993,784	8,993,784	2,058,054	8,993,784	(2,000,000)	1,321,763	14.70%
Central Cafeteria	4,315,010	5,750,000	-	-	5,750,000	5,750,000	-	5,750,000	-	4,315,010	75.04%
General Debt Service	2,446,208	1,352,750	-	-	1,352,750	125,000	-	125,000	1,227,750	3,673,958	2939.17%
General Capital Projects	1,092,009	2,963,083	-	-	2,963,083	3,103,759	-	3,103,759	(140,676)	951,333	30.65%
Education Capital Projects	20,494	-	-	-	-	-	-	-	-	20,494	#DIV/0!
Totals	\$ 71,312,158	\$ 133,970,032	\$ -	\$ 2,050,000	\$ 136,020,032	\$ 150,804,650	\$ 2,058,054	\$ 152,862,704	\$ (16,812,672)	\$ 54,469,486	

Governmental Funds	Estimated Beginning Fund Balance July 1
General	\$ 14,884,239
Solid Waste / Sanitation	1,479,973
Dung control	340,761
Other Gen. Gov. Spec. Rev.-ARPA	11,993,503
Highway / Public Works	2,244,667
General Purpose School	12,839,439
School Federal Projects	4,200,078
Central Cafeteria	2,259,405
General Debt Service	2,077,126
General Capital Projects	866,836
Education Capital Projects	-
Totals	\$ 53,186,527

NOTES

*The School Federal Projects Fund includes a one-time transfer of \$2,000,000 to the General Purpose School Fund. This transfer partially offsets the General Purpose School Fund for its one-time transfer of \$4,000,000 to the Federal Projects Fund, which was done in order to allow the Federal Projects Fund to cash flow special COVID/ARPA funded projects.

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TIPTON COUNTY, TENNESSEE
GENERAL FUND NO. 101
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 7.5%
TAX RATE: \$ 1.00

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	10,518,824	11,200,000	11,670,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	324,787	180,000	180,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	524	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	218,653	100,000	100,000
40140	INTEREST & PENALTY	49,457	25,000	25,000
40163	PAY IN LIEU OF TAXES-OTHER	1,102,474	1,181,942	1,231,300
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	965,021	875,000	1,000,000
40220	HOTEL/MOTEL TAX	140,171	100,000	120,000
40240	WHEEL TAX	1,693,410	1,600,000	1,600,000
40250	LITIGATION TAX-ALL COURTS	122,883	100,000	100,000
40270	BUSINESS TAX	222,472	150,000	200,000
40275	MIXED DRINK TAX	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	185,806	150,000	150,000
40350	INTERSTATE TELECOMMUNICATION TAX	-	-	-
	TOTAL LOCAL TAXES	15,544,482	15,662,042	16,376,400
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION	64,317	45,000	45,000
41140	CABLE TV FRANCHISE	49,757	30,000	40,000
41500	PERMITS			
41510	BEER PERMITS	2,436	1,000	1,000
41520	BUILDING PERMITS-PLANNING	68,070	50,000	50,000
41590	OTHER PERMITS	-	-	-
	TOTAL LICENSES & PERMITS	184,580	126,000	136,000
42000	<u>FINES, FORFEITURES & PENALTIES</u>			
42100	CIRCUIT COURT			
42110	FINES	9,451	2,000	5,000
42120	OFFICERS COST	8,277	4,000	4,000
42140	DRUG CONTROL FINES	4,125	2,000	2,000
42141	DRUG COURT FEES*	5,986	5,000	15,000
42150	JAIL FEES	7,583	2,000	4,000
42180	DUI TREATMENT FINES	1,387	1,000	1,000
42190	DATA PROCESSING FEE - CIRCUIT COURT	449	200	200
42191	COURTROOM SECURITY FEE	-	100	-
42192	VICTIMS ASSISTANCE ASSESSMENTS*	8,083	5,000	8,000
42200	CRIMINAL COURT			
42210	FINES	8,670	20,000	10,000
42280	DUI TREATMENT FINES - CRIMINAL COURT	1,747	750	750
42300	GENERAL SESSIONS COURT			

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
42310	FINES	70,010	30,000	65,000
42311	FINES FOR LITTERING	100	-	-
42320	OFFICERS COST	40,351	45,000	35,000
42330	GAME AND FISH	238	400	400
42340	DRUG CONTROL FINES	3,337	7,000	3,000
42341	DRUG COURT FEES*	4,348	5,000	15,000
42350	JAIL FEES	42,985	35,000	35,000
42380	DUI - TREATMENT FUNDS	7,626	7,000	7,000
42390	DATA PROCESSING FEE - GENERAL SESSION	7,380	4,000	4,000
42391	COURTROOM SECURITY FEE	2,237	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS*	13,966	25,000	22,000
42400	JUVENILE COURT			
42410	FINES	323	500	500
42420	OFFICERS COST	854	1,500	1,500
42440	DRUG CONTROL FINES	-	100	-
42441	DRUG COURT FEES*	-	100	-
42490	DATA PROCESSING FEE - JUVENILE COURT	42	385	385
42500	CHANCERY COURT			
42520	OFFICERS COST	2,618	1,500	1,500
42530	DATA PROCESSING FEE - CHANCERY COURT	11,152	3,500	5,000
42600	OTHER COURTS - IN-COUNTY			
42640	DRUG CONTROL FINES	-	200	-
42900	OTHER FINES FOREITURES & PENALTIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	44,297	10,000	10,000
42990	OTHER FINES FOREITURES & PENALTIES	2,355	100	500
TOTAL FINES, FORFEITURES & PENALTIES		309,977	220,535	257,935
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43190	OTHER GENERAL SERVICES/PROBATE	27,332	60,000	30,000
43300	FEES			
43350	COPY MACHINE FEES	-	300	300
43360	LIBRARY FEES	14,447	12,000	12,000
43366	GREENBELT LATE APPLICATION FEE	500	300	300
43370	TELEPHONE COMMISSIONS	58,726	45,000	45,000
43392	DATA PROCESSING FEE - REGISTER	23,430	14,000	14,000
43394	DATA PROCESSING FEE - SHERIFF	1,470	1,500	1,500
43395	SEX OFFENDER REGISTRATION FEE-SHERIFF	8,830	9,000	9,000
43396	DATA PROCESSING FEE - COUNTY CLERK	7,590	4,000	4,000
43399	VEHICLE INS. COVERAGE & REINSTATEMENT FEES	3,805	1,500	1,500
43517	TUITION - OTHER	-	350	-
TOTAL CHARGES FOR SERVICES		146,130	147,950	117,600
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	184,037	250,000	750,000
44120	LEASE / RENTALS	73,931	65,000	65,000
44130	SALE OF MATERIALS & SUPPLIES	624	500	500
44131	COMMISSARY SALES	45,081	30,000	35,000
44140	SALE OF MAPS	245	1,000	1,000
44170	MISCELLANEOUS REFUNDS	31,649	15,000	15,000
44180	EXPENDITURE CREDITS - EMA TELECOMMUNICATIONS	400	480	480

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
44500	NONRECURRING ITEMS			
44514	REVENUE FROM JOINT VENTURE- GIS	33,250	33,250	33,250
44530	SALE OF EQUIPMENT	12,759	15,300	-
44540	SALE OF PROPERTY	8,441	60,000	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	500	500	500
44570	CONTRIBUTIONS & GIFTS	2,035	3,525	-
44990	OTHER LOCAL REVENUE-CLEAN UP PAY/LIENS	6,758	500	500
TOTAL OTHER LOCAL REVENUE		399,710	475,055	901,230
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	672,729	535,000	550,000
45520	CIRCUIT COURT CLERK	136,401	150,000	150,000
45540	GENERAL SESSIONS CLERK	243,363	300,000	300,000
45550	CLERK & MASTER	279,528	200,000	200,000
45560	JUVENILE COURT CLERK	43,848	35,000	35,000
45580	REGISTER	378,530	300,000	300,000
45590	SHERIFF	12,316	15,000	15,000
45610	TRUSTEE	860,048	800,000	815,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		2,626,763	2,335,000	2,365,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	4,500	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 / In-Service	48,000	55,000	55,000
46230	SAFE & DRUG-FREE SCHOOLS & COMMUNITIES - DFT	-	-	338,428
46290	OTHER PUBLIC SAFETY GRANTS	118,002	-	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS21	-	10,095	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS22	-	35,000	15,259
*46290	OTHER PUBLIC SAFETY GRANTS - THS23	-	-	35,000
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS-DENTAL	409,403	395,700	394,900
46390	OTHER HEALTH & WELFARE GRANTS	-	-	-
46400	PUBLIC WORKS GRANT			
46430	LITTER PROGRAM	60,518	53,600	52,500
46800	OTHER STATE REVENUE			
46820	INCOME TAX	49,163	15,000	-
46830	BEER TAX	18,369	14,000	14,000
46835	CERTIFICATE OF TITLE FEES-COUNTY CLERK	9,760	6,500	6,500
46840	ALCOHOLIC BEVERAGE TAX	140,549	130,000	130,000
46851	STATE REVENUE SHARING - T.V.A.	871,659	875,000	825,665
46852	STATE REVENUE SHARING - TELECOMMUNICATION	78,768	55,000	55,000
46855	STATE SHARED SPORTS GAMING PRIVILEGE TAX	11,419	-	30,000
46880	BOARDING OF JURORS	2,976	2,500	-
46915	CONTRACTED PRISONER BOARDING	353,808	425,000	300,000
46940	REAPPRAISAL PROGRAM REIMBURSEMENT	-	-	-
46960	REGISTAR SALARY REIMBURSEMENT	15,164	15,000	15,000

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
*46980	OTHER STATE GRANTS	9,326	50,000	-
46990	OTHER STATE REVENUE-State Sales Co. Partnership	1,240,440	10,000	10,000
TOTAL STATE OF TENNESSEE		3,441,824	2,221,395	2,351,252
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER (UT AG-TRAIN DEPOT GRANT)	20,000	-	-
47147	SAFE & DRUG-FREE SCHOOLS - STATE GRANTS - DFT	-	-	-
47180	COMMUNITY DEVELOPMENT - 3 STAR	-	32,665	32,665
47220	CIVIL DEFENSE REIMBURSEMENT	43,583	65,000	65,000
47230	DISASTER RELIEF - HAZMAT GRANT	-	-	-
47235	HOMELAND SECURITY GRANTS - UASI	31,533	70,729	69,500
47250	LAW ENFORCEMENT TRAINING GRANT	-	-	-
47301	COVID-19 GRANT # 1 (CARES ACT)	923,715	-	-
47302	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)	-	-	-
47303	COVID-19 GRANT # 3 (ELECTION OFFICE)	25,614	-	-
47304	COVID-19 GRANT # 4 (DONATED PPE-FEDERAL)	10,421	-	-
47305	COVID-19 GRANT # 5 (SHERIFF'S OFFICE - CESF)	-	33,014	-
47401	AMERICAN RESCUE PLAN ACT GRANT # 1 - LIBRARY	-	22,500	-
47590	OTHER FEDERAL THROUGH STATE	50,249	-	-
47801	COVID-19 GRANT # 6	32,919	-	-
47802	COVID-19 GRANT # 7	-	-	-
47990	OTHER DIRECT FEDERAL REVENUE	34,550	-	-
*47990	OTHER DIRECT FED REV - ATFOT	-	16,000	16,000
*47990	OTHER DIRECT FED REV - BVP19	-	4,205	-
*47990	OTHER DIRECT FED REV - BVP20	-	8,555	5,306
*47990	OTHER DIRECT FED REV - BVP21	-	9,386	9,386
*47990	OTHER DIRECT FED REV - BVP22 - Estimated	-	-	9,500
*47990	OTHER DIRECT FED REV - DEAOT	-	19,500	19,840
*47990	OTHER DIRECT FED REV - HTTF	-	10,000	10,000
*47990	OTHER DIRECT FED REV - TBIOT	-	10,000	10,000
*47990	OTHER DIRECT FED REV - SSOT	-	-	15,000
*47990	OTHER DIRECT FED REV - WTDTF	-	-	10,000
TOTAL FEDERAL GOVERNMENT		1,172,584	301,554	272,197
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.	87,880	193,000	193,000
48140	CONTRACTED SERVICES / Industrial Dev. Reimbursement	215,148	351,280	315,480
48610	DONATIONS	-	22,325	-
48990	OTHER	9,171	3,687	56,600
TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS		362,199	620,292	615,080
TOTAL ESTIMATED REVENUE		24,188,249	22,109,823	23,392,694
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	9,712	18,152	-
49800	TRANSFERS IN	-	1,387,000	-

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
TOTAL OTHER SOURCES (NON-REVENUE)		9,712	1,405,152	-
TOTAL ESTIMATED REVENUE & OTHER SOURCES		24,197,961	23,514,975	23,392,694
<u>ESTIMATED EXPENDITURES</u>				
50000 <u>GENERAL GOVERNMENT</u>				
51000 <u>GENERAL ADMINISTRATION</u>				
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	89,400	100,000	150,000
201	SOCIAL SECURITY	6,839	7,800	11,500
305	AUDIT SERVICES	24,432	28,000	30,000
308	CONSULTANTS	638	3,000	1,000
320	DUES & MEMBERSHIPS	10,154	11,500	14,000
331	LEGAL SERVICES	7,338	32,000	35,000
332	LEGAL NOTICES, RECORDING, COURT COSTS	9,867	22,000	22,000
355	TRAVEL	-	9,000	9,000
399	OTHER CONTRACTED SERVICES	432	1,000	1,000
435	OFFICE SUPPLIES	-	-	1,000
506	LIABILITY INSURANCE	3,616	20,000	20,000
513	WORKMANS COMPENSATION	264	350	300
599	OTHER CHARGES	-	3,000	3,000
TOTAL COUNTY COMMISSION		152,980	237,650	297,800
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	700	4,000	4,000
201	SOCIAL SECURITY	54	325	325
435	OFFICE SUPPLIES	-	150	150
TOTAL BEER BOARD		754	4,475	4,475
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	136,241	143,055	151,640
161	SECRETARY	44,940	49,006	50,025
169	PART-TIME PERSONNEL	12,645	20,000	20,000
186	LONGEVITY PAY	1,100	1,200	1,300
201	SOCIAL SECURITY	14,431	16,400	17,100
204	STATE RETIREMENT	9,059	9,700	10,100
205	EMPLOYEE & DEPENDENT INSURANCE	22,221	22,100	24,400
210	UNEMPLOYMENT COMPENSATION	55	200	200
307	COMMUNICATION	3,269	3,500	3,500
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	25	1,000	1,000
338	MAINT. & REPAIR SER. - VEHICLE	-	-	1,500
349	PRINTING; STATIONERY, FORMS	319	2,500	2,500
355	TRAVEL	4,595	13,000	17,000
399	OTHER CONTRACTED SERVICES	1,100	2,000	2,000
425	GASOLINE	-	-	5,000
435	OFFICE SUPPLIES	3,680	4,000	4,000
452	UTILITIES	3,421	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	714	800	700

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
506	LIABILITY INSURANCE	341	500	400
511	VEHICLE & EQUIPMENT INSURANCE	571	600	700
513	WORKMANS COMPENSATION	440	550	400
599	OTHER CHARGES	701	5,500	5,500
719	OFFICE EQUIPMENT	2,504	5,000	5,000
TOTAL COUNTY EXECUTIVE		262,372	306,411	329,765
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	85,893	93,660	95,605
161	SECRETARY/ 1ST DEPUTY	34,782	41,681	42,550
162	CLERICAL PERSONNEL/ 2 PT	2,068	36,425	37,185
169	PART-TIME PERSONNEL	1,587	10,000	10,000
186	LONGEVITY PAY	2,600	2,800	3,000
187	OVERTIME PAY	1,334	4,000	4,000
192	ELECTION COMMISSION	7,800	12,000	15,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCTION	65,821	40,000	74,000
201	SOCIAL SECURITY	16,110	18,500	21,700
204	STATE RETIREMENT	6,223	6,900	7,100
205	EMPLOYEE & DEPENDENT INSURANCE	16,429	17,500	19,100
210	UNEMPLOYMENT COMPENSATION	98	900	900
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
305	AUDIT SERVICES-VOTING MACHINES	14,108	10,000	27,000
307	COMMUNICATION	4,434	7,000	7,000
320	DUES & MEMBERSHIPS	-	4,000	4,500
328	JANITORIAL SERVICES	704	1,500	1,500
332	LEGAL NOTICE/RECORDING, COURT COSTS	2,370	8,000	18,000
335	MAINT. & REPAIR SERVICE-BUILDING	2,772	5,000	5,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	18,461	22,000	22,000
347	PEST CONTROL	160	250	250
348	POSTAGE	7,466	12,000	12,000
349	PRINTING; STATIONERY & FORMS/ELECTIONS	621	6,500	6,500
351	RENTALS	1,140	1,500	1,500
355	TRAVEL	679	9,500	9,500
414	DUPLICATING SUPPLIES	150	2,000	2,000
435	OFFICE SUPPLIES	6,986	9,000	12,000
452	UTILITIES	5,597	8,000	8,000
502	BUILDING AND CONTENT INSURANCE	1,218	1,300	1,500
506	LIABILITY INSURANCE	6,199	6,300	5,500
513	WORKMANS COMPENSATION	580	600	400
599	OTHER CHARGES	708	2,000	5,000
709	DATA PROCESSING EQUIP	2,357	5,000	6,000
711	FURNITURE & FIXTURES	780	800	800
719	OFFICE EQUIPMENT	175	700	1,000
790	OTHER EQUIPMENT - GRANTS	7,519	-	-
TOTAL ELECTION COMMISSION		330,429	411,816	491,590
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	95,437	100,211	106,225
162	CLERICAL PERSONNEL	132,139	146,487	148,000
186	LONGEVITY PAY	6,100	6,300	4,000
201	SOCIAL SECURITY	16,885	19,300	19,800

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
204	STATE RETIREMENT	11,379	12,300	12,800
205	EMPLOYEE & DEPENDENT INSURANCE	25,420	27,700	29,000
210	UNEMPLOYMENT COMPENSATION	63	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
307	COMMUNICATION	2,302	3,500	3,500
320	DUES AND MEMBERSHIPS	135	550	550
337	MAINTENANCE & REPAIR SERVICES - OFFICE EQUIP.	-	-	11,500
355	TRAVEL	2,090	3,500	3,500
399	OTHER CONTR. SERVICES/ BOOK DIGITIZING - 2 YEARS	5,000	2,500	10,000
435	OFFICE SUPPLIES	3,143	5,000	5,000
452	UTILITIES	8,219	10,500	10,500
499	OTHER SUPPLIES & MATERIALS	-	10,000	15,000
502	BUILDING AND CONTENT INSURANCE	1,771	1,950	2,200
506	LIABILITY INSURANCE	682	850	800
513	WORKMANS COMPENSATION	568	600	500
709	DATA PROCESSING EQUIPMENT	24,655	20,000	3,500
711	FURNITURE & FIXTURES	-	200	200
719	OFFICE EQUIPMENT	-	500	500
TOTAL REGISTER OF DEEDS		340,488	376,748	391,875
51720	DEVELOPMENT/PLANNING & ZONING			
105	SUPERVISOR/DIRECTOR	71,598	78,074	79,695
162	CLERICAL PERSONNEL	42,958	46,844	47,820
186	LONGEVITY PAY	8,200	8,600	9,000
189	OTHER - BUILDING INSPECTOR	94,903		
189	BUILDING INSPECTOR #1		54,584	55,720
189	CODE ENFORCEMENT-BLDG INSPECTOR #2		48,903	55,720
191	BOARD & COMMITTEE MEMBER FEES	8,500	12,000	12,000
201	SOCIAL SECURITY	16,487	19,200	20,000
204	STATE RETIREMENT	10,473	11,600	12,000
205	EMPLOYEE & DEPENDENT INSURANCE	35,170	37,600	40,600
210	UNEMPLOYMENT COMPENSATION	84	400	400
307	COMMUNICATION	3,004	3,500	3,500
335	MAINT. & REPAIR SERVICE-BUILDING	-	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	2,285	3,000	3,000
355	TRAVEL/ALL	-	1,700	3,000
356	TUITION (RECERTIFICATION)	1,322	2,500	2,500
399	OTHER CONTRACTED SERVICES-OVERGROWN PROP.	5,612	12,000	10,000
425	GASOLINE	2,964	5,100	8,000
435	OFFICE SUPPLIES	2,899	3,500	3,500
451	UNIFORMS	419	600	600
452	UTILITIES	2,827	3,600	3,600
499	OTHER SUPPLIES & MATERIALS	-	2,200	-
502	BUILDING AND CONTENT INSURANCE	1,145	1,300	1,500
506	LIABILITY INSURANCE	507	650	800
511	VEHICLE & EQUIPMENT INSURANCE	1,430	1,600	1,750
513	WORKMANS COMPENSATION	4,084	4,150	3,800
599	OTHER CHARGES-TAX SALE/COUNTY LAWN CUTTINGS	17	2,000	4,000
709	DATA PROCESSING EQUIPMENT	333	1,500	1,500
718	MOTOR VEHICLES	-	-	-
TOTAL PLANNING & ZONING		317,221	367,205	384,505

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
51730	BUILDINGS			
140	SALARY SUPPLEMENTS - ON CALL	5,202	5,500	5,500
166	CUSTODIAL PERSONNEL	78,719		
166	CUSTODIAN #2		41,692	42,560
166	CUSTODIAN #3		44,144	45,060
167	MAINTENANCE PERSONNEL	102,476		
167	MAINTENANCE ENGINEER		66,824	68,210
167	ASST. MAINT. ENGINEER		46,598	47,565
169	PART-TIME PERSONNEL	65,426	130,000	138,000
186	LONGEVITY PAY	3,500	3,900	4,000
187	OVERTIME PAY	-	4,000	10,000
189	OTHER SALARIES & WAGES	51,087	55,743	56,900
201	SOCIAL SECURITY	18,342	27,000	32,000
204	STATE RETIREMENT	11,621	13,900	20,700
205	EMPLOYEE & DEPENDENT INSURANCE	43,212	45,900	55,000
210	UNEMPLOYMENT COMPENSATION	280	1,500	1,500
299	OTHER FRINGE BENEFITS - H.S.A.	12,000	12,000	10,000
307	COMMUNICATION	2,488	3,000	3,000
312	CONTRACTS W/PRIVATE AGENCY	274	3,500	5,000
328	JANITORIAL SERVICES	-	-	5,000
335	MAINT. & REPAIR SERVICE-BUILDING	5,236	8,000	8,000
338	MAINT. & REPAIR SERVICE- VEHICLES	3,198	4,000	4,000
347	PEST CONTROL	300	500	500
410	CUSTODIAL SUPPLIES	13,861	25,000	25,000
418	EQUIPMENT & MACHINERY PARTS	195	1,000	1,000
425	GASOLINE	8,783	15,000	20,000
446	SMALL TOOLS	2,732	4,000	8,000
451	UNIFORMS	7,741	10,500	9,000
452	UTILITIES	7,413	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	599	800	900
506	LIABILITY INSURANCE	634	1,600	2,200
511	VEHICLE & EQUIPMENT INSURANCE	2,594	2,800	3,850
513	WORKMANS COMPENSATION	10,544	15,500	15,300
707	BUILDING IMPROVEMENTS	-	5,000	5,000
717	MAINT. EQUIPMENT	3,334	8,500	5,000
718	MOTOR VEHICLES	-	35,000	-
	TOTAL BUILDINGS	461,791	651,401	666,745
51750	CODE COMPLIANCE/TOSHA			
189	OTHER SALARIES & WAGES/TOSHA INSP.	12,288	13,401	13,680
201	SOCIAL SECURITY	940	1,100	1,100
204	STATE RETIREMENT	-	700	700
210	UNEMPLOYMENT COMPENSATION	20	100	100
355	TRAVEL	-	500	500
435	OFFICE SUPPLIES	-	200	200
513	WORKMANS COMPENSATION	280	290	300
	TOTAL CODE COMPLIANCE	13,528	16,291	16,580
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	71,597	78,074	79,695

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186	LONGEVITY PAY	1,600	1,700	1,800
201	SOCIAL SECURITY	5,219	6,200	6,300
204	STATE RETIREMENT	3,580	4,000	4,100
205	EMPLOYEE & DEPENDENT INSURANCE	17,718	18,700	19,900
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	1,019	1,200	1,200
320	DUES & MEMBERSHIPS	365	500	500
337	MAINT. & REPAIR SERVICE - ESRI/MAPPING/WEBSITE	24,939	20,000	20,000
338	MAINT. & REPAIR SERVICE- VEHICLES	840	1,000	1,000
355	TRAVEL	518	2,400	2,400
399	OTHER CONTRACTED SERVICES - AERIAL MAPPING	-	55,000	-
425	GASOLINE	914	1,500	2,200
435	OFFICE SUPPLIES	3,055	5,000	5,000
506	LIABILITY INSURANCE	127	150	200
511	VEHICLE & EQUIPMENT INSURANCE	504	550	700
513	WORKMANS COMPENSATION	176	300	175
709	DATA PROCESSING EQUIPMENT	1,708	3,000	3,000
718	MOTOR VEHICLES	-	35,000	-
TOTAL GEOGRAPHICAL INFORMATION SYSTEM		133,900	234,374	148,270
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	62	2,200	2,200
312	CONTRACT SERVICES	1,096	10,000	10,000
328	JANITORIAL SERVICES	1,846	6,100	6,100
335	MAINT. & REPAIR SERVICES-BLDG.	22,146	25,000	25,000
347	PEST CONTROL	857	1,000	1,000
348	POSTAL CHARGES	11,194	18,500	18,500
399	OTHER CONTRACTED SERVICES	8,858	35,000	35,000
410	CUSTODIAL SUPPLIES	-	-	-
452	UTILITIES	-	1,100	1,100
599	OTHER CHARGES	-	5,000	5,000
707	BUILDING IMPROVEMENTS	-	50,000	100,000
711	FURNITURE & FIXTURES	960	2,000	2,000
TOTAL COUNTY BUILDINGS/COURTHOUSE		47,019	155,900	205,900
51900	OTHER GENERAL ADMINISTRATION - ADMIN. BUILDING			
307	COMMUNICATION	-	5,000	5,000
328	JANITORIAL SERVICES	970	5,000	5,000
335	MAINT. & REPAIR SERVICES-BLDG.	8,731	15,000	15,000
347	PEST CONTROL	715	800	800
399	OTHER CONTRACTED SERVICES	6,734	50,000	50,000
452	UTILITIES	24,197	31,000	31,000
502	BUILDING & CONTENT INSURANCE-RENTAL	2,673	3,150	3,150
599	OTHER CHARGES	-	5,000	5,000
711	FURNITURE & FIXTURES	292	2,000	2,000
TOTAL OTHER GENERAL ADMINISTRATION		44,312	116,950	116,950
TOTAL GENERAL ADMINISTRATION		2,104,794	2,879,221	3,054,455
52000	FINANCE			

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52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	95,437	104,065	106,225
162	CLERICAL PERSONNEL	159,809	183,283	190,000
186	LONGEVITY PAY	5,300	5,800	6,300
201	SOCIAL SECURITY	18,492	22,600	23,200
204	STATE RETIREMENT	11,476	14,500	15,000
205	EMPLOYEE & DEPENDENT INSURANCE	52,224	56,700	61,000
210	UNEMPLOYMENT COMPENSATION	105	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,971	4,000	4,500
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	17,072	21,000	22,000
348	POSTAL CHARGES	-	-	500
355	TRAVEL	273	8,000	8,000
414	DUPLICATING SUPPLIES	-	700	700
435	OFFICE SUPPLIES	3,742	6,500	6,000
452	UTILITIES	-	4,600	4,600
502	BUILDING AND CONTENT INSURANCE	865	1,050	1,600
506	LIABILITY INSURANCE	767	1,000	900
513	WORKMANS COMPENSATION	640	700	600
709	DATA PROCESSING EQUIPMENT	14,406	6,000	6,000
719	OFFICE EQUIPMENT	1,211	2,000	2,000
	TOTAL ACCOUNTING & BUDGETING	388,790	445,898	462,525
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	95,437	100,211	106,225
140	SALARY SUPPLEMENTS	1,000	2,000	2,000
161	SECRETARY	135,157	195,332	259,336
162	CLERICAL PERSONNEL/PERSONAL PROP.	33,187	37,144	-
186	LONGEVITY PAY	3,200	4,000	4,400
189	OTHER SALARIES & WAGES/EQU.BOARD	-	1,500	1,500
201	SOCIAL SECURITY	18,740	26,200	28,600
204	STATE RETIREMENT	13,033	16,800	18,300
205	EMPLOYEE & DEPENDENT INSURANCE	57,844	74,500	60,200
210	UNEMPLOYMENT COMPENSATION	84	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,485	4,000	4,000
312	CONTRACTS W/PRIVATE AGENCY -AUDIT	30,395	37,800	37,800
317	DATA PROCESSING SERVICES/MAP UPDATE	17,138	19,000	19,000
320	DUES & MEMBERSHIPS	1,850	2,500	2,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,030	3,500	3,500
355	TRAVEL	962	4,000	4,000
356	TUITION (RECERTIFICATION)	-	1,500	1,500
414	DUPLICATING SUPPLIES	812	2,000	2,000
435	OFFICE SUPPLIES	2,235	2,500	2,500
452	UTILITIES	6,441	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	1,380	1,750	1,900
506	LIABILITY INSURANCE	1,023	1,300	1,150
513	WORKMANS COMPENSATION	632	700	550
709	DATA PROCESSING EQUIPMENT	-	2,000	2,000
719	OFFICE EQUIPMENT	88	2,000	2,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	430,153	554,737	577,461

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52310	REAPPRAISAL PROGRAM			
189	OTHER SALARIES & WAGES	6,260	21,590	-
201	SOCIAL SECURITY	479	1,700	-
210	UNEMPLOYMENT COMPENSATION	19	100	-
317	DATA PROCESSING SERVICE	5,291	5,600	5,600
338	VEHICLE MAINTENANCE	1,235	1,500	1,500
348	POSTAGE - REAPPRAISAL	2,845	16,500	16,500
425	GASOLINE	1,138	2,500	3,000
506	LIABILITY INSURANCE	170	215	400
511	VEHICLE & EQUIPMENT INSURANCE	844	850	1,550
513	WORKMANS COMPENSATION	1,412	1,500	1,400
599	OTHER CHARGES	500	500	500
718	MOTOR VEHICLES	-	35,000	-
	TOTAL OTHER FINANCE/REAPPRAISAL	20,193	87,555	30,450
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	95,437	100,211	106,225
162	CLERICAL PERSONNEL/4	157,267	189,549	193,485
186	LONGEVITY PAY	5,800	6,100	4,400
196	INSERVICE TRAINING	515	-	-
201	SOCIAL SECURITY	19,211	22,800	23,270
204	STATE RETIREMENT	12,635	14,600	15,000
205	EMPLOYEE & DEPENDENT INSURANCE	15,872	27,700	32,200
210	UNEMPLOYMENT COMPENSATION	84	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	6,000	9,750	9,000
302	ADVERTISING	527	498	550
307	COMMUNICATION	2,885	3,500	3,500
320	DUES & MEMBERSHIPS	375	400	400
337	MAINT.& REPAIR-OFFICE EQUIPMENT	13,103	14,242	18,200
355	TRAVEL	749	4,000	4,000
399	OTHER CONTRACTED SERVICES-TAX NOTICES	14,102	15,910	20,000
414	DUPLICATING SUPPLIES	-	500	500
435	OFFICE SUPPLIES	6,391	7,000	7,000
452	UTILITIES	5,222	7,500	7,500
502	BUILDING AND CONTENT INSURANCE	1,124	1,400	1,500
506	LIABILITY INSURANCE	852	1,100	950
508	PREMIUMS ON CORPORATE SURETY BONDS	-	-	16,000
513	WORKMANS COMPENSATION	644	700	600
524	INSERVICE TRAINING / STAFF DEVELOPMENT	-	765	765
709	DATA PROCESSING EQUIPMENT	10,272	17,800	1,000
711	FURNITURE & FIXTURES	-	-	1,000
719	OFFICE EQUIPMENT	196	1,500	1,500
	TOTAL COUNTY TRUSTEE'S OFFICE	369,263	447,925	468,945
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	95,437	100,211	106,225
162	CLERICAL PERSONNEL (6.5)	274,725	302,823	309,105
186	LONGEVITY PAY	9,600	10,100	10,400
201	SOCIAL SECURITY	28,021	31,800	32,600
204	STATE RETIREMENT	17,353	20,300	20,800

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
205	EMPLOYEE & DEPENDENT INSURANCE	39,356	49,600	56,900
210	UNEMPLOYMENT COMPENSATION	147	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	7,500	10,750	10,500
307	COMMUNICATION	5,138	5,500	5,500
320	DUES & MEMBERSHIPS	635	900	900
337	MAINT. & REPAIR -OFFICE EQUIPMENT	13,818	15,012	17,753
348	POSTAL CHARGES	22,688	26,500	29,000
349	PRINTING; STATIONERY & FORMS	974	1,000	1,000
355	TRAVEL	632	4,000	4,000
411	DATA PROCESSING SUPPLIES	5,963	6,000	6,000
414	DUPLICATING SUPPLIES	775	-	2,500
435	OFFICE SUPPLIES	4,952	5,000	5,000
452	UTILITIES	3,118	4,000	4,000
502	BUILDING AND CONTENT INSURANCE	1,287	1,450	1,600
506	LIABILITY INSURANCE	1,279	1,650	1,450
513	WORKMANS COMPENSATION	924	950	850
709	DATA PROCESSING EQUIPMENT	8,314	2,500	2,500
719	OFFICE EQUIPMENT	320	1,000	1,000
TOTAL COUNTY COURT CLERK		542,956	601,446	629,983
52600	DATA PROCESSING / INFORMATION TECHNOLOGY			
105	SUPERVISOR / DIRECTOR	64,750	70,875	72,345
201	SOCIAL SECURITY	4,515	5,500	5,600
204	STATE RETIREMENT	2,125	3,600	3,700
205	EMPLOYEE & DEPENDENT INSURANCE	17,718	18,700	19,900
210	UNEMPLOYMENT COMPENSATION	42	100	100
307	COMMUNICATION	850	1,200	1,200
320	DUES & MEMBERSHIPS	-	300	300
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	1,000	1,000
338	MAINTENANCE & REPAIR - VEHICLE	-	1,700	2,000
355	TRAVEL	18	1,000	1,000
399	OTHER CONTRACTED SERVICES	117	15,000	20,000
425	GASOLINE	394	1,800	2,500
435	OFFICE SUPPLIES	122	2,000	2,000
502	BUILDING & CONTENT INSURANCE	-	500	550
506	LIABILITY INSURANCE	-	300	200
511	VEHICLE & EQUIPMENT INSURANCE	-	700	700
513	WORKMANS COMPENSATION	-	200	150
599	OTHER CHARGES	-	500	500
709	DATA PROCESSING EQUIPMENT	1,602	3,000	3,000
718	MOTOR VEHICLES	32,000	-	-
719	OFFICE EQUIPMENT	385	500	500
TOTAL DATA PROCESSING / INFORMATION TECHNOLOGY		124,638	128,475	137,245
TOTAL FINANCE		1,875,993	2,266,036	2,306,609
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	95,437	100,211	106,225
162	CLERICAL PERSONNEL (9) / (2 P-T)	394,841	465,300	475,000
186	LONGEVITY PAY	15,000	13,400	13,800

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187	OVERTIME PAY	-	1,000	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	428	600	600
194	JURY & WITNESS FEES	17,524	35,000	35,000
201	SOCIAL SECURITY	36,638	47,400	48,400
204	STATE RETIREMENT	23,947	28,600	29,500
205	EMPLOYEE & DEPENDENT INSURANCE	70,501	75,800	75,000
210	UNEMPLOYMENT COMPENSATION	221	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
307	COMMUNICATION	5,207	5,700	5,700
320	DUES & MEMBERSHIPS	205	800	500
337	MAINT. & REPAIR -OFFICE EQUIPMENT	21,426	24,000	27,250
348	POSTAL CHARGES	10,771	12,000	12,000
355	TRAVEL	2,531	4,000	4,000
414	DUPLICATING SUPPLIES	-	2,500	2,500
435	OFFICE SUPPLIES	8,295	14,000	14,000
452	UTILITIES	1,481	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,048	2,400	2,650
506	LIABILITY INSURANCE	2,216	2,800	2,500
513	WORKMANS COMPENSATION	1,308	1,350	1,150
709	DATA PROCESSING EQUIPMENT	-	200	2,500
711	FURNITURE & FIXTURES	-	1,000	1,000
719	OFFICE EQUIPMENT	-	1,000	1,000
TOTAL CIRCUIT COURT		714,525	846,561	868,775
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	183,852	186,060	194,808
103	ADMINISTRATIVE ASSISTANT	65,818	71,768	73,257
186	LONGEVITY PAY	2,500	2,500	2,500
201	SOCIAL SECURITY	16,249	18,000	18,100
204	STATE RETIREMENT	12,483	13,000	13,500
205	EMPLOYEE & DEPENDENT INSURANCE	21,068	22,400	24,200
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	2,799	3,500	3,500
320	DUES & MEMBERSHIPS	645	1,000	1,000
354	TRANSPORTATION - AA RECERTIFICATION	409	750	750
355	TRAVEL	1,904	2,000	2,000
435	OFFICE SUPPLIES	872	1,000	1,500
452	UTILITIES	1,528	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,114	2,500	2,750
506	LIABILITY INSURANCE	341	475	400
513	WORKMANS COMPENSATION	604	650	550
709	DATA PROCESSING EQUIPMENT	980	1,000	1,000
719	OFFICE EQUIPMENT	271	500	500
790	OTHER EQUIPMENT	-	-	-
TOTAL GENERAL SESSIONS COURT		314,458	329,703	342,915
53330	DRUG COURT			
358	REMITTANCE OF REVENUE COLLECTED	60,214	30,000	30,000
TOTAL DRUG COURT		60,214	30,000	30,000

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	95,437	100,211	106,225
162	CLERICAL PERSONNEL/ (4)	137,244	184,519	188,350
168	TEMPORARY PERSONNEL	-	3,000	3,000
186	LONGEVITY PAY	3,800	3,200	3,300
194	JURY & WITNESS FEES	-	500	500
201	SOCIAL SECURITY	17,478	22,400	23,100
204	STATE RETIREMENT	10,006	14,400	14,800
205	EMPLOYEE & DEPENDENT INSURANCE	22,433	29,300	32,000
210	UNEMPLOYMENT COMPENSATION	105	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,604	4,000	4,500
320	DUES & MEMBERSHIPS	-	300	300
332	LEGAL NOTICES;RECORDING,COURT COSTS	-	10,000	13,000
337	MAINT. & REPAIRS-OFFICE EQUIPMENT	12,283	12,700	14,000
355	TRAVEL	235	1,500	3,000
399	OTHER CONTRACTED SERVICES - TAX SUMMONS	11,339	14,000	14,000
414	DUPLICATING SUPPLIES	-	-	-
435	OFFICE SUPPLIES	8,309	10,000	10,000
452	UTILITIES	1,610	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,230	2,600	2,900
506	LIABILITY INSURANCE	767	1,000	900
513	WORKMANS COMPENSATION	600	700	550
709	DATA PROCESSING EQUIPMENT	-	2,000	2,000
711	FURNITURE & FIXTURES	-	1,200	1,200
719	OFFICE EQUIPMENT	154	1,000	1,000
	TOTAL CHANCERY COURT	330,634	424,330	444,425
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER	55,693	60,728	61,990
162	CLERICAL PERSONNEL	37,221	40,587	41,430
169	PART-TIME PERSONNEL- JUV. COURT REFEREE	7,600	14,400	14,400
186	LONGEVITY PAY	1,800	2,000	2,200
201	SOCIAL SECURITY	7,225	9,100	9,200
204	STATE RETIREMENT	4,646	5,200	5,200
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	1,099	1,300	1,300
320	DUES & MEMBERSHIPS	60	500	500
337	MAINT. & REPAIR-OFFICE EQUIPMENT	87	3,000	3,000
338	MAINT. & REPAIR - VEHICLE	67	1,000	1,000
349	PRINTING, STATIONERY, & FORMS	-	2,000	2,000
355	TRAVEL/TRAINING	1,765	2,500	2,500
399	OTHER CONTRACTED SERVICES/DETENTION	15,862	43,000	18,000
399	/ATOKA	-	5,000	5,000
425	GASOLINE	993	1,750	1,750
435	OFFICE SUPPLIES	1,581	3,000	3,000
452	UTILITIES	282	500	500
502	BUILDING & CONTENT INSURANCE	387	550	550
506	LIABILITY INSURANCE	341	475	400
511	VEHICLE INSURANCE	546	650	675
513	WORKMANS COMPENSATION	1,736	1,800	1,600
709	DATA PROCESSING EQUIPMENT	3,750	3,750	3,750

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
716	LAW ENFORCEMENT EQUIPMENT	1,456	2,500	2,500
719	OFFICE EQUIPMENT	471	500	500
TOTAL JUVENILE COURT		144,710	205,990	183,145
53600	DISTRICT ATTORNEY GENERAL - VOCA GRANT			
162	CLERICAL PERSONNEL	36,127	45,000	45,000
201	SOCIAL SECURITY	2,634	3,500	3,500
204	STATE RETIREMENT	1,744	2,300	2,300
205	EMPLOYEE & DEPENDENT INSURANCE	6,967	8,925	8,925
210	UNEMPLOYMENT COMPENSATION	21	75	75
355	TRAVEL / TRAINING	-	3,000	3,000
435	OFFICE SUPPLIES	2,498	1,800	1,800
506	LIABILITY INSURANCE	170	200	275
513	WORKMANS COMPENSATION	88	200	125
TOTAL DISTRICT ATTORNEY GENERAL		50,249	65,000	65,000
53800	PROBATE COURT			
111	PROBATION OFFICER	50,618	55,196	56,345
162	CLERICAL PERSONNEL	46,518	50,724	51,780
186	LONGEVITY PAY	3,700	3,800	3,900
201	SOCIAL SECURITY	7,497	8,500	8,700
204	STATE RETIREMENT	4,857	5,400	5,500
205	EMPLOYEE & DEPENDENT INSURANCE	10,173	10,800	11,500
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	817	1,000	1,000
310	CONTRACTS W/OTHER AGENCIES - DUI/SAFETY SCHOOL	8,800	9,600	9,600
337	MAINT. & REPAIR-OFFICE EQUIPMENT	-	500	500
355	TRAVEL	-	1,000	1,000
399	OTHER CONTR. SERVICES - GPS MONITORING	800	3,000	3,000
435	OFFICE SUPPLIES	1,988	2,500	2,500
452	UTILITIES	317	550	550
502	BUILDING & CONTENT INSURANCE	387	550	550
506	LIABILITY INSURANCE	341	475	400
513	WORKMANS COMPENSATION	244	250	225
708	COMMUNICATION EQUIPMENT - RADIOS	-	-	-
709	DATA PROCESSING EQUIPMENT	-	1,000	1,000
716	LAW ENFORCEMENT EQUIPMENT - DRUG TESTING KITS	-	1,000	5,000
TOTAL PROBATE COURT		137,099	156,045	163,250
53900	OTHER ADMINISTRATION OF JUSTICE / OLD COMPLEX			
307	COMMUNICATION	748	1,000	1,000
328	JANITORIAL SERVICES	1,560	10,000	10,000
335	MAINT. & REPAIR-BUILDING	5,494	15,000	15,000
336	MAINT. & REPAIR-EQUIPMENT	1,393	3,500	3,500
347	PEST CONTROL	964	1,200	1,200
452	UTILITIES-THP	3,103	4,500	4,500
502	BUILDING AND CONTENT INSURANCE-THP	1,260	1,500	1,600
599	OTHER CHARGES	-	1,000	1,000
707	BUILDING IMPROVEMENTS	-	2,500	10,000
711	FURNITURE & FIXTURES	30	1,000	1,000

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
	TOTAL OTHER ADM. OF JUSTICE/COMPLEX	14,552	41,200	48,800
53930 358	VICTIM ASSISTANCE PROGRAM-CARL PERKINS/CASA REMITTANCE OF REVENUE COLLECTED	30,000	30,000	30,000
	TOTAL VICTIM ASSISTANCE PROGRAM	30,000	30,000	30,000
	TOTAL ADMINISTRATION OF JUSTICE	1,796,441	2,128,829	2,176,310
54000	<u>PUBLIC SAFETY</u>			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	113,854	119,548	126,721
103	Assistants / Chiefs (2)	144,795	176,288	160,040
106	DEPUTIES(35)/CORPORALS(5)	1,797,361	1,883,813	2,127,750
108	INVESTIGATOR'S (12)	584,658	695,648	717,900
109	CAPTAIN(S) (1)	65,815	71,769	73,115
110	LIEUTENANTS(3)	177,704	193,772	198,600
115	SERGEANT'S (4)	212,655	231,889	239,305
119	BOOKKEEPER	34,023	29,063	43,957
140	SALARY SUPPLEMENT-ST TRAINING	72,000	68,800	76,800
162	CLERICAL PERSONNEL	122,480		
162	- RECEPTION-CLERK		43,063	43,957
162	- SECRETARY-CLERK		43,063	43,957
162	- WARRANTS CLERK		43,063	43,957
162	- GRANTS-CLERK		28,619	43,957
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	48,549	71,000	75,000
186	LONGEVITY PAY	48,900	51,800	50,700
187	OVERTIME PAY	143,003	110,000	110,000
*187	OVERTIME PAY - ATFOT		16,000	16,000
*187	OVERTIME PAY - DEAOT		29,000	19,840
*187	OVERTIME PAY - HTTP		10,000	10,000
*187	OVERTIME PAY - TBIOT		10,000	10,000
*187	OVERTIME PAY - THS21		10,095	-
*187	OVERTIME PAY - THS22		35,000	15,259
*187	OVERTIME PAY - THS23		-	35,000
*187	OVERTIME PAY - SSOT		-	15,000
*187	OVERTIME PAY - WTDTF		-	10,000
189	OTHER SALARIES & WAGES - HOLIDAY	106,192	140,000	130,000
196	IN-SERVICE TRAINING	30,586	-	-
201	SOCIAL SECURITY	262,996	326,000	340,000
204	STATE RETIREMENT	174,842	207,000	216,000
205	EMPLOYEE & DEPENDENT INSURANCE	718,807	790,000	790,000
210	UNEMPLOYMENT COMPENSATION	1,401	2,500	2,500
299	OTHER FRINGE BENEFITS	28,500	38,000	38,000
302	ADVERTISING	-	1,500	1,500
307	COMMUNICATION	32,179	55,500	55,500
319	CONFIDENTIAL INFORMANT PAYMENTS	5,000	5,000	5,000
320	DUES & MEMBERSHIPS	23,705	25,500	25,500
322	EVALUATION & TESTING	2,971	6,000	6,000
336	MAINT. & REPAIR-COMMUNICATION EQUIP.	1,288	3,500	3,500
337	MAINT. & REPAIR-OFFICE EQUIP.	9,367	7,000	7,000
338	MAINT. & REPAIR-VEHICLES	69,289	75,000	75,000

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355	TRAVEL- SHERIFF	336	7,000	7,000
357	VETERINARY SERVICES	-	-	3,000
399	OTHER CONTRACTED SERVICES - FLOCK	-	51,850	51,850
425	GASOLINE	123,949	220,000	250,000
435	OFFICE SUPPLIES	6,532	15,500	15,500
451	UNIFORMS(INCLUDES UNIFORMS FOR RESERVES)	34,209	35,000	35,000
452	UTILITIES	8,201	11,300	11,300
499	OTHER SUPPLIES & MAT./GUN RANGE	9,998	16,200	10,000
502	BUILDING AND CONTENT INSURANCE	4,416	4,900	5,500
506	LIABILITY INSURANCE	89,000	90,800	106,900
511	VEHICLE & EQUIPMENT INSURANCE	44,296	52,300	50,200
513	WORKMANS COMPENSATION	124,026	117,900	122,800
524	IN SERVICE / STAFF DEVELOPMENT	-	40,000	40,000
599	OTHER CHARGES	-	11,325	1,500
709	DATA PROCESSING EQUIPMENT	13,361	5,000	5,000
716	LAW ENFORCEMENT EQUIPMENT	38,748	58,925	40,100
718	MOTOR VEHICLES	245,972	257,000	235,000
719	OFFICE EQUIPMENT	-	21,300	5,000
790	OTHER EQUIPMENT - GRANTS	107,882	-	-
*790	- BRYNE GRANT (COVID)	-	-	-
*790	- BULLETPROOF VEST PROGRAM - (BVP19)	-	8,410	-
*790	- BULLETPROOF VEST PROGRAM - (BVP20)	-	17,110	10,612
*790	- BULLETPROOF VEST PROGRAM - (BVP21)	-	18,772	18,772
*790	- BULLETPROOF VEST PROGRAM - (BVP22) - Estimated	-	-	19,000
*790	- MENTAL HEALTH TRANSPORT GRANT (MHT)	-	-	-
*790	- SEX OFFENDER REG. & NOTIF. ACT (SORNA)	-	-	-
799	OTHER CAPITAL OUTLAY	156,188	-	-
TOTAL SHERIFF'S DEPARTMENT		6,040,034	6,714,385	7,046,349
54160	ADMINISTRATION OF SEXUAL OFFENDER	-	-	-
196	IN-SERVICE TRAINING	945	-	-
358	REMITTAMCE OF REVENUE COLLECTED	-	4,000	4,000
435	OFFICE SUPPLIES	632	1,500	1,500
524	IN SERVICE / STAFF DEVELOPMENT	-	2,500	2,500
TOTAL ADMINISTRATION OF SEXUAL OFFENDER		1,577	8,000	8,000
54210	JAIL	-	-	-
109	CAPTAIN (1)	12,780	69,022	70,466
110	LIEUTENANT (1)	58,295	-	59,825
115	SERGEANT(S) - (4)	219,811	257,064	211,400
131	MEDICAL PERSONNEL(2.5)	82,334	135,158	134,300
160	GUARDS(24)/CORPORALS(5)	1,033,223	1,161,500	1,347,250
165	CAFETERIA PERSONNEL (3)	105,650	115,359	117,755
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	17,902	28,000	35,000
186	LONGEVITY PAY	16,000	16,200	16,100
187	OVERTIME PAY	22,922	38,500	40,000
189	OTHER SALARIES & WAGES-HOLIDAY	69,989	90,000	90,000
196	IN-SERVICE TRAINING	5,811	-	-
201	SOCIAL SECURITY	117,704	151,000	162,000
204	STATE RETIREMENT	73,856	98,000	105,000
205	EMPLOYEE & DEPENDENT INSURANCE	318,918	386,500	386,500

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210	UNEMPLOYMENT COMPENSATION	945	1,500	1,500
299	OTHER FRINGE BENEFITS	9,250	9,000	9,000
307	COMMUNICATION	4,325	5,000	5,000
320	DUES & MEMBERSHIPS	740	3,500	3,000
322	EVALUATION & TESTING	-	-	3,000
336	MAINT. & REPAIR- EQUIP.	13,916	30,000	25,000
337	MAINT. & REPAIR-OFFICE EQUIPMENT	4,306	5,000	5,000
354	TRANSPORTATION- TRAINING	2,640	4,000	-
355	TRAVEL/EXTRADITION	241	2,000	6,000
399	OTHER CONTRACTED SERVICES - MEDICAL DOCTOR	-	40,000	40,000
410	CUSTODIAL SUPPLIES	28,026	32,000	32,000
413	DRUGS & MEDICAL SUPPLIES	164,683	160,000	160,000
422	FOOD SUPPLIES	163,401	245,000	250,000
435	OFFICE SUPPLIES	7,741	8,000	8,000
441	PRISONERS CLOTHING	16,410	20,700	20,000
451	UNIFORMS	19,534	20,000	20,000
452	UTILITIES	150,370	200,000	200,000
463	TESTING	4,257	6,600	-
502	BUILDING AND CONTENT INSURANCE	13,281	14,750	16,800
506	LIABILITY INSURANCE	45,056	49,050	57,750
511	VEHICLE & EQUIPMENT INSURANCE	1,876	3,800	3,800
513	WORKMANS COMPENSATION	64,624	64,700	62,700
524	IN SERVICE / STAFF DEVELOPMENT	-	8,000	8,000
599	OTHER CHARGES	-	-	2,000
709	DATA PROCESSING EQUIPMENT	2,525	4,000	4,000
710	FOOD SERVICE/OTHER EQUIPMENT	4,222	10,000	10,000
716	LAW ENFORCEMENT EQUIPMENT	-	-	6,500
719	OFFICE EQUIPMENT	12,919	14,500	6,000
TOTAL JAIL		2,890,483	3,507,403	3,740,646
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ 4-PT	60,378	78,055	79,675
186	LONGEVITY PAY	6,000	5,000	4,300
187	OVERTIME PAY	129	2,000	2,000
201	SOCIAL SECURITY	7,266	10,900	6,600
210	UNEMPLOYMENT COMPENSATION	102	500	500
307	COMMUNICATION	1,090	2,000	2,000
328	JANITORIAL SERVICES	3,486	21,000	21,000
335	MAINT. & REPAIR-BUILDING	21,747	30,000	30,000
336	MAINT. & REPAIR-EQUIPMENT	8,292	30,000	30,000
347	PEST CONTROL	880	1,360	1,360
399	OTHER CONTRACTED SERVICES	-	40,000	40,000
451	UNIFORMS	1,800	1,800	1,800
506	LIABILITY INSURANCE	682	900	800
513	WORKMANS COMPENSATION	2,428	2,500	2,550
524	IN SERVICE / STAFF DEVELOPMENT	-	1,200	1,200
719	OFFICE EQUIPMENT	45	500	500
TOTAL WORKHOUSE		114,325	227,715	224,285
54310	FIRE PREVENTION & CONTROL			
105	SUPERVISOR/DIRECTOR - CHIEF	62,778	68,453	69,875

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
110	LIEUTENANTS	-	-	-
133	FIREFIGHTER(S) (4)	120,731	183,186	187,000
140	SALARY SUPPLEMENTS/STATE TRAINING	2,974	4,500	4,500
169	PART-TIME PERSONNEL	103,776	125,000	127,600
186	LONGEVITY PAY	300	400	500
187	OVERTIME PAY	17,001	30,000	32,000
189	OTHER SALARIES & WAGES - HOLIDAY PAY	8,306	15,000	15,000
201	SOCIAL SECURITY	22,798	34,000	34,000
204	STATE RETIREMENT	9,454	16,000	16,000
205	EMPLOYEE & DEPENDENT INSURANCE	51,928	80,000	60,000
210	UNEMPLOYMENT COMPENSATION	370	1,100	700
299	OTHER FRINGE BENEFITS	-	-	-
307	COMMUNICATION	2,897	4,000	4,000
308	COMMUNICATION EQUIPMENT - RADIOS	5,890	-	-
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	369,872	397,000	404,000
320	DUES & MEMBERSHIPS	515	1,000	1,000
335	MAINT. & REPAIR-BUILDING	4,048	10,000	10,000
336	MAINT. & REPAIR-EQUIPMENT	742	3,000	3,000
338	MAINT. & REPAIR-VEHICLES	1,653	7,000	7,000
355	TRAVEL	3,133	4,000	4,000
399	OTHER CONTRACTED SERVICES	8,900	15,000	15,000
410	CUSTODIAL SUPPLIES	1,604	3,000	3,000
413	DRUG & MEDICAL SUPPLIES	10,569	15,000	15,000
425	GASOLINE	4,661	13,000	17,000
435	OFFICE SUPPLIES	1,172	1,500	1,500
451	UNIFORMS	4,847	5,000	5,000
452	UTILITIES	8,144	12,000	12,000
502	BUILDING AND CONTENT INSURANCE	1,309	1,850	2,500
506	LIABILITY INSURANCE	1,705	3,400	3,500
511	VEHICLE & EQUIPMENT INSURANCE	6,721	6,800	11,500
513	WORKMANS COMPENSATION	42,848	56,000	63,000
524	IN SERVICE / STAFF DEVELOPMENT	-	2,000	2,000
709	DATA PROCESSING EQUIPMENT	3,475	5,000	5,000
711	FURNITURE & FIXTURES	4,902	5,000	5,000
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT - STATION	779	1,000	1,000
790	OTHER EQUIPMENT - FIRE	23,923	23,687	20,000
799	OTHER CAPITAL OUTLAY - RADIOS	-	10,000	10,000
TOTAL FIRE PREVENTION & CONTROL		914,725	1,162,876	1,172,175
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	63,441	70,875	72,345
186	LONGEVITY PAY	2,800	1,500	1,600
189	OTHER SALARIES AND WAGES	33,067	-	-
201	SOCIAL SECURITY	7,133	5,700	5,700
204	STATE RETIREMENT	4,457	3,600	3,700
205	EMPLOYEE & DEPENDENT INSURANCE	21,982	18,700	19,800
210	UNEMPLOYMENT COMPENSATION	21	200	100
307	COMMUNICATION	8,373	12,500	12,500
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	-	-	-
310	- HAZARDOUS MATERIALS PROGRAM	-	3,800	3,800
320	DUES & MEMBERSHIPS	80	530	530

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335	MAINT & REPAIR SERVICE - BUILDING	1,845	3,500	3,500
336	MAINT & REPAIR SERVICE - EQUIPMENT	-	2,000	2,000
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	303	1,000	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	908	4,000	3,000
338	-MOBILE COMMAND CENTER	-	1,000	1,000
347	PEST CONTROL	585	700	700
348	POSTAGE	56	200	200
355	TRAVEL	235	1,600	1,600
425	GASOLINE	1,716	5,000	5,000
435	OFFICE SUPPLIES	90	500	500
452	UTILITIES	5,991	8,000	8,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	2,443	2,800	3,150
506	LIABILITY INSURANCE	170	215	200
511	VEHICLE & EQUIPMENT INSURANCE	5,164	6,200	7,700
513	WORKMANS COMPENSATION	1,576	1,700	1,400
524	IN SERVICE / STAFF DEVELOPMENT	-	1,600	1,600
718	MOTOR VEHICLES	-	-	7,500
719	OFFICE EQUIPMENT	-	1,000	2,000
790	OTHER EQUIPMENT - UASI GRANT	29,293	70,729	69,492
799	OTHER CAPITAL OUTLAY - RADIOS	-	3,000	3,000
TOTAL CIVIL DEFENSE		191,729	233,149	243,617
54490	OTHER EMERGENCY MANAGEMENT			
307	COMMUNICATIONS / CENTRAL 911	261,526	261,526	261,526
452	UTILITIES	21,486	27,500	27,500
502	BUILDING AND CONTENT INSURANCE	2,097	2,350	2,650
TOTAL OTHER EMERGENCY MANAGEMENT		285,109	291,376	291,676
54610	COUNTY CORORNER / MEDICAL EXAMINER			
399	OTHER CONTR. SERVICES-EXAMINER/AUTOPSIES/TRANSPORT	114,000	125,000	125,000
399	- DEATH INVESTIGATORS	-	10,000	10,000
TOTAL COUNTY CORORNER / MEDICAL EXAMINER		114,000	135,000	135,000
54900	OTHER PUBLIC SAFETY-SAFETY DIR./SCHOOL SECURITY			
105	SUPERVISOR / DIRECTOR	-	65,000	65,000
189	OTHER SALARIES & WAGES - SRO	49,797	100,000	100,000
201	SOCIAL SECURITY	-	5,000	5,000
201	SOCIAL SECURITY - SRO	3,619	8,000	8,000
204	STATE RETIREMENT	-	3,300	3,300
204	STATE RETIREMENT - SRO	2,463	7,000	7,000
205	EMPLOYEE & DEPENDENT INSURANCE	-	17,800	17,800
210	UNEMPLOYMENT COMPENSATION	-	100	100
307	COMMUNICATION	-	1,200	1,200
320	DUES & MEMBERSHIPS	-	500	500
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	500	500
338	MAINT. & REPAIR - VEHICLE	-	1,000	1,000
355	TRAVEL	-	1,000	1,000
425	GASOLINE	-	3,000	3,000
435	OFFICE SUPPLIES	-	1,000	1,000

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451	UNIFORMS	-	500	500
452	UTILITIES	-	500	500
506	LIABILITY INSURANCE	-	250	350
511	VEHICLES & EQUIPMENT INSURANCE	-	700	-
513	WORKMANS COMPENSATION	-	3,000	3,000
513	WORKMANS COMPENSATION - SRO	1,703	4,000	4,000
599	OTHER CHARGES	-	500	500
709	DATA PROCESSING EQUIPMENT	-	1,500	1,500
718	MOTOR VEHICLES	-	40,000	-
719	OFFICE EQUIPMENT	-	500	500
790	OTHER EQUIPMENT	-	2,000	2,000
TOTAL OTHER PUBLIC SAFETY		57,582	267,850	227,250
TOTAL PUBLIC SAFTEY		10,609,564	12,547,754	13,088,998
55000	<u>PUBLIC HEALTH & WELFARE</u>			
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	11,504	12,000	12,500
309	CONTRACTS WITH STATE AGENCIES	25,020	25,020	25,020
328	JANITORIAL SERVICES	3,190	4,000	4,000
335	MAINT. & REPAIR- BUILDING	5,638	15,000	15,000
347	PEST CONTROL	915	1,200	1,200
348	POSTAL CHARGES	210	500	500
399	OTHER CONTRACTED SERVICES - SONICWALL LICENSE	19,955	950	-
413	DRUGS & MEDICAL SUPPLIES	295	300	300
414	DUPLICATING SUPPLIES	-	100	100
435	OFFICE SUPPLIES	953	1,500	1,500
452	UTILITIES	16,995	20,500	21,000
499	OTHER SUPPLIES & MATERIALS	88	1,150	1,200
502	BUILDING AND CONTENT INSURANCE	2,199	2,550	2,900
TOTAL LOCAL HEALTH CENTER		86,962	84,770	85,220
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	4,788	5,500	6,500
332	LEGAL NOTICES;RECORDING,COURT COSTS	-	1,000	1,000
335	MAINTENANCE & REPAIR - BUILDING	11,003	6,000	6,000
336	MAINTENANCE & REPAIR - EQUIPMENT	838	1,500	1,500
338	MAINTENANCE & REPAIR - VEHICLES	464	3,500	3,500
347	PEST CONTROL	585	800	800
355	TRAVEL	640	1,500	1,500
357	VETERINARY SERVICES	31,385	40,000	40,000
399	OTHER CONTRACTED SERVICES/PUBLIC WORKS-PAYROLL	295,648	370,000	400,000

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401	ANIMAL FOOD AND SUPPLIES	15,945	26,000	25,000
410	CUSTODIAL SUPPLIES	1,807	3,000	4,000
435	OFFICE SUPPLIES	2,138	2,500	2,500
451	UNIFORMS	1,800	2,000	2,000
452	UTILITIES	13,789	18,000	18,000
499	OTHER SUPPLIES AND MATERIALS	1,444	1,800	1,800
502	BUILDING & CONTENT INSURANCE	356	500	500
506	LIABILITY INSURANCE	1,023	1,300	1,150
509	REFUNDS - VOUCHERS	-	2,500	2,500
511	VEHICLE & EQUIPMENT INSURANCE	540	650	675
513	WORKMANS COMPENSATION	4,360	4,400	4,400
599	OTHER CHARGES	-	100	100
707	BUILDING IMPROVEMENTS	-	-	-
718	MOTOR VEHICLES	-	34,000	-
719	OFFICE EQUIPMENT	904	2,500	2,500
790	OTHER EQUIPMENT	-	25,200	-
TOTAL RABIES & ANIMAL CONTROL		389,457	554,250	525,925
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	75,000	100,000	100,000
335	MAINTENANCE & REPAIR - BUILDING	790	5,000	5,000
TOTAL AMBULANCE SERVICE		75,790	105,000	105,000
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	145,650	161,500	161,800
162	CLERICAL PERSONNEL	101,876	129,600	153,000
186	LONGEVITY PAY	5,500	5,800	6,100
188	BONUS PAYMENTS	-	5,000	-
201	SOCIAL SECURITY	17,693	22,500	25,000
204	STATE RETIREMENT	11,581	14,500	16,000
205	EMPLOYEE & DEPENDENT INSURANCE	16,318	21,700	16,500
210	UNEMPLOYMENT COMPENSATION	131	500	500
299	OTHER FRINGE BENEFITS - H.S.A. / Dental License	1,154	3,000	-
355	TRAVEL	433	6,900	11,900
399	OTHER CONTRACTED SERVICES	48,600	-	-
413	DRUGS & MEDICAL SUPPLIES	9,949	12,700	12,700
506	LIABILITY INSURANCE	3,183	6,000	4,900
513	WORKMANS COMPENSATION	3,500	6,000	5,900
735	HEALTH EQUIPMENT	-	-	-
TOTAL DENTAL HEALTH PROGRAM		365,568	395,700	414,300
55170	ALCOHOL & DRUG PROGRAMS			
105	SUPERVISOR / DIRECTOR	-	-	50,000
162	CLERICAL PERSONNEL (2)	-	-	80,000
186	LONGEVITY PAY	-	-	1,100
201	SOCIAL SECURITY	-	-	10,100
204	STATE RETIREMENT	-	-	6,600
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	40,000
210	UNEMPLOYMENT COMPENSATION	-	-	100
302	ADVERTISING	-	-	20,000

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307	COMMUNICATION	-	-	3,000
348	POSTAL CHARGES	-	-	500
355	TRAVEL	-	-	24,000
399	OTHER CONTRACTED SERVICES	-	-	12,000
414	DUPLICATING SUPPLIES	-	-	4,200
435	OFFICE SUPPLIES	-	-	10,000
499	OTHER SUPPLIES & MATERIALS	-	-	10,000
506	LIABILITY INSURANCE	-	-	700
513	WORKMANS COMPENSATION	-	-	500
599	OTHER CHARGES	-	-	23,205
709	DATA PROCESSING EQUIPMENT	-	-	2,000
711	FURNITURE & FIXTURES	-	-	5,000
719	OFFICE EQUIPMENT	-	-	5,000
TOTAL ALCOHOL & DRUG PROGRAMS		-	-	308,005
55510	GENERAL WELFARE ASSISTANCE			
105	SUPERVISOR/DIRECTOR	-	-	50,000
201	SOCIAL SECURITY	-	-	4,000
204	STATE RETIREMENT	-	-	2,600
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	79,763
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR - Grant	22,033	46,731	47,705
160	GUARDS - Grant (2)	39,873	43,478	91,735
169	PART-TIME PERSONNEL - DEFERENTIAL PAY	345	1,000	1,000
186	LONGEVITY PAY	3,700	1,500	1,600
201	SOCIAL SECURITY	4,440	7,200	10,900
204	STATE RETIREMENT	2,758	4,700	7,100
205	EMPLOYEE & DEPENDENT INSURANCE	25,722	33,800	36,200
210	UNEMPLOYMENT COMPENSATION	44	200	200
302	ADVERTISING/EDUCATION - Grant	10,949	13,400	13,400
307	TELEPHONE/COMMUNICATIONS	484	800	800
316	CONTRIBUTIONS/KAB - Grant	135	1,000	1,000
320	DUES & MEMBERSHIPS	166	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	-	2,000	2,000
348	POSTAGE	76	150	150
354	TRANSPORTATION / IN COUNTY	-	1,500	1,500
355	TRAVEL	-	3,000	3,000
399	OTHER CONTRACTED SERVICES	-	3,000	3,000
425	GASOLINE	1,665	5,000	7,500
435	OFFICE SUPPLIES	468	1,000	1,000
451	UNIFORMS	500	600	600
452	UTILITIES	330	600	600
499	OTHER SUPPLIES & MATERIALS	2,565	4,500	4,500
506	LIABILITY INSURANCE	341	475	600
511	VEHICLE & EQUIPMENT INSURANCE	347	350	350
513	WORKMANS COMPENSATION	72	100	100
718	MOTOR VEHICLES	-	-	35,000
719	OFFICE EQUIPMENT	1,428	500	500

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790	OTHER EQUIPMENT	335	1,000	6,000
	TOTAL SANITATION MANAGEMENT	118,776	178,584	279,040
	TOTAL PUBLIC HEALTH & WELFARE	1,059,715	1,341,467	1,797,253
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			
105	DIRECTOR/SUPERVISOR	37,230	46,507	52,000
129	LIBRARIANS - (2)	71,634	79,358	80,600
169	PART-TIME PERSONNEL	55,195	63,800	62,165
186	LONGEVITY PAY	1,600	1,800	2,000
201	SOCIAL SECURITY	12,446	15,100	15,100
204	STATE RETIREMENT	3,376	4,300	6,700
205	EMPLOYEE & DEPENDENT INSURANCE	13,370	15,000	36,000
210	UNEMPLOYMENT COMPENSATION	149	300	500
302	ADVERTISING	40	300	300
307	COMMUNICATION	103	400	1,000
316	CONTRIBUTIONS / MUNFORD LIBRARY*	19,000	19,000	19,000
316	CONTRIBUTIONS / DSCC LIBRARY	50,000	50,000	50,000
320	DUES & MEMBERSHIPS	255	200	200
336	MAINTENANCE & REPAIRS - EQUIPMENT	-	500	500
348	POSTAGE	252	250	250
351	RENTALS - MUNFORD LIBRARY*	12,000	12,000	12,000
355	TRAVEL	113	2,000	2,000
399	OTHER CONTRACTED SERVICES	-	1,500	1,500
414	DUPLICATING SUPPLIES	1,800	1,800	1,800
432	LIBRARY BOOKS / MEDIA	26,070	30,000	30,000
435	OFFICE SUPPLIES	2,512	7,000	6,000
502	BUILDING & CONTENT INSURANCE	1,421	1,600	1,750
506	LIABILITY INSURANCE	1,534	2,000	1,750
513	WORKMANS COMPENSATION	496	800	425
599	OTHER CHARGES	-	2,500	1,500
599	- GRANTS	-	-	5,000
719	OFFICE EQUIPMENT-GRANTS	1,978	1,000	-
790	OTHER EQUIPMENT	1,641	22,000	3,000
	TOTAL LIBRARIES	314,215	381,015	393,040
56700	PARKS & FAIR BOARD			
316	CONTRIBUTIONS/			
316	/TIPTON COUNTY - BOXING (TCBOX)	-	2,000	2,000
334	MAINTENANCE AGREEMENT - DRUMMONDS PARK	14,849	25,000	25,000
	TOTAL PARKS & FAIR BOARDS	14,849	27,000	27,000

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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	394,064	473,015	485,040
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	64,670	83,054	88,050
299	FRINGE BENEFITS/REIMBURSEMENT	27,569	42,608	45,200
307	COMMUNICATION	4,634	5,200	5,500
320	DUES & MEMBERSHIPS	320	700	700
328	JANITORIAL SERVICES	704	300	1,000
335	MAINT. & REPAIR SERVICE-BUILDING	1,428	2,000	2,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	11	4,500	2,000
347	PEST CONTROL	160	300	300
355	TRAVEL	719	1,500	1,500
435	OFFICE SUPPLIES	2,419	1,800	2,800
452	UTILITIES	3,950	8,300	5,000
502	BUILDING AND CONTENT INSURANCE	498	1,450	1,550
509	OTHER CHARGES	-	200	200
719	OFFICE EQUIPMENT	-	1,000	1,000
	TOTAL AGRICULTURAL EXTENSION SERVICE	107,082	152,912	156,800
57500	SOIL CONSERVATION			
161	SECRETARY	41,427	45,178	46,116
186	LONGEVITY PAY	1,200	1,400	1,600
189	OTHER SALARIES/DIST. TECH.	45,524	49,641	50,672
199	OTHER PER DIEM & FEES - TRAVEL	-	1,500	1,500
201	SOCIAL SECURITY	6,245	7,600	7,700
204	STATE RETIREMENT	4,348	4,900	4,900
205	EMPLOYEE & DEPENDENT INSURANCE	19,396	20,500	22,500
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
320	DUES & MEMBERSHIPS	1,265	1,265	1,265
355	TRAVEL	900	3,000	3,000
435	OFFICE SUPPLIES	291	800	800
506	LIABILITY INSURANCE	341	475	400
513	WORKMANS COMPENSATION	1,152	1,200	1,100
	TOTAL SOIL CONSERVATION	125,131	140,659	144,753
	TOTAL AGRICULTURE & NATURAL RESOURCES	232,213	293,571	301,553
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58110	TOURISM			
316	CONTRIBUTIONS/OPERATIONS - MUSEUM	71,000	93,000	93,000
	TOTAL /TIPTON COUNTY MUSEUM	71,000	93,000	93,000
58120	INDUSTRIAL DEVELOPMENT			

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186	LONGEVITY PAY	-	-	300
188	BONUS PAYMENTS	-	50,000	20,000
189	OTHER SALARIES & WAGES	208,982	240,000	250,000
201	SOCIAL SECURITY	14,393	18,500	20,700
204	STATE RETIREMENT	9,584	12,000	15,000
205	EMPLOYEE & DEPENDENT INSURANCE	17,139	25,600	25,000
210	UNEMPLOYMENT COMPENSATION	60	180	180
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	3,000
355	TRAVEL	-	5,000	5,000
399	OTHER CONT. SER. / IND.DEV.	71,252	200,000	200,000
506	LIABILITY INSURANCE	341	500	600
513	WORKMANS COMPENSATION	804	1,500	1,500
715	LAND	-	2,220,000	-
TOTAL INDUSTRIAL DEVELOPMENT		322,555	2,776,280	541,280
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
161	SECRETARY - WORKFORCE DEV. COORDINATOR	45,000	49,068	55,000
169	PART-TIME PERSONNEL - HIGH SCHOOL MENTORS (3)	102,232	124,304	126,885
186	LONGEVITY PAY	500	600	700
201	SOCIAL SECURITY	11,302	13,500	14,000
204	STATE RETIREMENT	2,250	2,600	3,000
210	UNEMPLOYMENT COMPENSATION	84	300	300
307	COMMUNICATION	1,104	1,300	1,500
339	MATCHING SHARE/ T.C. SCHOLARSHIP	99,498	165,000	175,000
355	TRAVEL	604	3,000	3,000
399	OTHER CONTRACTED SERVICES	11,991	75,000	100,000
435	OFFICES SUPPLIES	640	1,000	1,000
506	LIABILITY INSURANCE	426	500	800
513	WORKMANS COMPENSATION	572	600	350
709	DATA PROCESSING EQUIPMENT	603	3,000	3,000
719	OFFICE EQUIPMENT	-	500	500
TOTAL OTHER ECONOMIC & COMMUNITY DEV.		276,806	440,272	485,035
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	23,180	26,988	27,550
169	PART-TIME PERSONNEL	13,501	16,792	17,150
201	SOCIAL SECURITY	2,806	3,500	3,500
210	UNEMPLOYMENT COMPENSATION	41	100	100
302	ADVERTISING/EDUCATION	-	650	650
307	COMMUNICATION	2,019	2,400	2,400
320	DUES & MEMBERSHIPS	-	200	200
337	MAINT.& REPAIR-OFFICE EQUIPMENT	898	2,000	1,000
348	POSTAGE	-	100	100
355	TRAVEL/STATE CONFERENCE	-	900	1,500
414	DUPLICATING SUPPLIES	105	400	400
435	OFFICES SUPPLIES	441	650	650
452	UTILITIES	802	1,600	2,000
506	LIABILITY INSURANCE	257	400	300
513	WORKMANS COMPENSATION	96	100	100
709	DATA PROCESSING EQUIPMENT	83	500	2,000

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	TOTAL VETERAN'S SERVICES	44,229	57,280	59,600
58600	EMPLOYEE BENEFITS			
205	EMPLOYEE & DEPENDENT INSURANCE-RETIREES	2,373	16,000	25,000
	TOTAL EMPLOYEE BENEFITS	2,373	16,000	25,000
58801	COVID-19 GRANT # 1 (CARES ACT \$923,715)			
399	OTHER CONTRACTED SERVICES	-	-	-
410	CUSTODIAL SUPPLIES	81	-	-
499	OTHER SUPPLIES AND MATERIALS	63	-	-
599	OTHER CHARGES	185	-	-
790	OTHER EQUIPMENT	606,727	-	-
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL COVID-19 GRANT #1	607,056	-	-
58802	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)			
399	OTHER CONTRACTED SERVICES	-	-	-
410	CUSTODIAL SUPPLIES	2,457	-	-
499	OTHER SUPPLIES AND MATERIALS	113	-	-
599	OTHER CHARGES	74	-	-
790	OTHER EQUIPMENT	6,725	-	-
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL COVID-19 GRANT #2	9,369	-	-
58803	COVID-19 GRANT # 3 (ELECTION OFFICE)			
162	CLERICAL PERSONNEL	6,663	-	-
169	PART-TIME PERSONNEL	3,185	-	-
187	OVERTIME	2,527	-	-
193	ELECTION WORKERS	5,500	-	-
305	AUDIT SERVICES - VOTING MACHINES	660	-	-
335	MAINT. & REPAIR SERVICE-BUILDING	76	-	-
348	POSTAL CHARGES	1,000	-	-
349	PRINTING; STATIONERY & FORMS/ELECTIONS	623	-	-
711	FURNITURE & FIXTURES	990	-	-
719	OFFICE EQUIPMENT	2,870	-	-
790	OTHER EQUIPMENT	1,519	-	-
	TOTAL COVID-19 GRANT #3	25,613	-	-
58804	COVID-19 GRANT # 4 (DONATED PPE-Fed&State)			
599	OTHER CHARGES	13,895	-	-
	TOTAL COVID-19 GRANT #4	13,895	-	-
58805	COVID-19 GRANT # 5 (SHERIFF'S OFFICE - CESF)			
790	OTHER EQUIPMENT	-	33,014	-
	TOTAL COVID-19 GRANT #5	-	33,014	-

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MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
58831	AMERICAN RESCUE PLAN ACT GRANT # 1 - (LIBRARY)			
432	LIBRARY BOOKS / MEDIA	-	25,000	-
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	-	25,000	-
58900	MISCELLANEOUS			
140	SALARY SUPPLEMENTS	7,190	12,600	10,000
307	COMMUNICATION	696	5,000	5,000
316	CONTRIBUTIONS/	49,605		
316	/FRIENDS OF THE T.C. ANIMAL SHELTER		-	10,000
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. (JACO)		5,000	5,000
316	/IMAGINATION LIBRARY (IMLIB)		18,000	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	-
335	MAINT. & REPAIR SERVICE-BUILDING	-	2,000	2,000
347	PEST CONTROL	195	1,500	1,500
399	OTHER CONTR. SERVICES	2,418	50,000	50,000
425	GASOLINE	-	3,000	3,000
502	BUILDING & CONTENT INS. - OWENS' SCHOOL / MISC.	716	12,804	1,000
509	REFUNDS - TAX RELIEF	18,619	50,000	55,000
510	TRUSTEE'S COMMISSION	289,336	350,000	370,000
599	OTHER CHARGES - BACK TAXES	5,539	50,000	5,000
709	DATA PROCESSING EQUIPMENT	-	2,400	5,000
719	OFFICE EQUIPMENT-LEASE AGREEMENT (COPIERS)	17,077	26,000	26,000
	TOTAL MISCELLANEOUS	434,391	689,409	665,105
	TOTAL OTHER OPERATIONS	1,807,287	4,130,255	1,869,020
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTR. SERVICES	-	-	-
732	BUILDING PURCHASES / REMODEL - AG EXTENSION	129,957	20,000	-
790	OTHER EQUIPMENT- Governor's 1x State Appropriation	597,843	528,292	-
799	OTHER CAPITAL OUTLAY	2,500	-	-
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	730,300	548,292	-
	TOTAL ESTIMATED EXPENDITURES & TRANSFERS	20,610,371	26,608,440	25,079,238
	EXCESS OF ESTIMATED REVENUE & TRANSFERS			
	OVER (-) UNDER EST. EXPENDITURES & TRANSFERS	3,587,590	(3,093,465)	(1,686,544)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	14,390,814	17,978,404	14,884,939
	ESTIMATED ENDING FUND BALANCE - JUNE 30	17,978,404	14,884,939	13,198,395

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND NO. 116
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 7.50%
TAX RATE: \$0.05

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	511,125	500,000	600,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	14,816	14,000	14,000
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	22	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	11,425	6,200	6,200
40140	INTEREST & PENALTY	2,398	1,500	1,500
40163	PAYMENTS IN LIEU OF TAXES	9,236	8,900	11,600
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX	10,738	10,000	10,000
TOTAL LOCAL TAXES		559,760	540,700	643,400
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	69,381	80,000	80,000
43114	SOLID WASTE DISPOSAL FEE	3,154	3,000	3,000
43116	SURCHARGE - WASTE TIRE DISPOSAL	50,254	-	-
43190	OTHER GENERAL SERVICE CHARGES - PERMITS	293,326	280,000	320,000
TOTAL CHARGES FOR CURRENT SERVICES		416,115	363,000	403,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	-	-	-
44145	SALE OF RECYCLED MATERIALS	147,419	130,000	140,000
44160	RETIREE'S INSURANCE PAYMENTS	-	500	500
44170	MISCELLANEOUS REFUNDS	244	100	100
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	-	-	-
44530	SALE OF EQUIPMENT	-	-	-
TOTAL OTHER LOCAL REVENUES		147,663	130,600	140,600
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46170	SOLID WASTE GRANT (TIRES)	-	43,000	50,000
TOTAL STATE OF TENNESSEE		-	43,000	50,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
TOTAL REVENUE & AVAILABLE FUNDS		1,123,538	1,077,300	1,237,000
<u>ESTIMATED EXPENDITURES</u>				
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION & TESTING	-	-	-
366	CONTRACTS FOR POSTCLOSURE CARE COSTS	21,050	40,000	40,000
TOTAL POSTCLOSURE CARE COST		21,050	40,000	40,000
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	51,147	55,000	57,210
143	EQUIPMENT OPERATOR (5)	182,301	211,100	219,600
149	LABORERS (4)	132,743	151,000	157,100
169	PART-TIME PERSONNEL (1 Recycling)	6,948	8,000	8,000
186	LONGEVITY PAY	3,100	3,100	4,000
187	OVERTIME PAY	20,390	30,000	20,000
191	BOARD & COM. MBR. FEES	-	900	900
201	SOCIAL SECURITY	27,427	35,000	36,000
204	RETIREMENT	18,396	22,500	23,000
205	EMPLOYEE & DEPENDENT INSURANCE	113,103	130,000	130,000
210	UNEMPLOYMENT COMPENSATION	241	1,500	1,500
299	OTHER FRINGE BENEFITS	2,313	2,500	2,500
302	ADVERTISING	-	500	500
307	COMMUNICATION	3,318	5,000	5,000
320	DUES & MEMBERSHIPS	100	1,000	1,000
333	LICENSES	1,379	2,500	2,500
334	MAINTENANCE AGREEMENT	-	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	89,003	20,000	20,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	1,454	1,500	1,500
348	POSTAL CHARGES	385	400	400
349	PRINTING, STATIONERY & FORMS	2,000	3,000	3,000
353	TOW-SERVICES	-	300	300
355	TRAVEL	712	1,800	1,800
359	DISPOSAL FEES	384,515	385,000	375,000
399	OTHER CONTRACTED SERVICES - TIRES	62,376	60,000	80,000
409	CRUSHED STONE	9,890	-	10,000
412	DIESEL	35,059	50,000	80,000
415	ELECTRICITY	3,550	5,000	5,000
418	EQUIPMENT & MACHINE PARTS	14,812	15,000	15,000
420	FERTILIZER, LIME, CHEMICALS & SEED	480	500	500
423	FUEL OIL	-	50	250
433	LUBRICANTS	1,740	1,800	1,800
435	OFFICE SUPPLIES	1,990	2,000	2,000
443	ROAD SIGNS	495	500	500
446	SMALL TOOLS	140	500	500
450	TIRES & TUBES	4,593	5,000	5,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
451	UNIFORMS	2,181	4,000	4,000
454	WATER AND SEWER	3,360	3,800	3,800
467	FENCING	246	4,000	4,000
509	REFUNDS	-	2,000	2,000
510	TRUSTEE'S COMMISSION	14,473	18,000	18,000
599	OTHER CHARGES	1,352	1,500	1,500
719	OFFICE EQUIPMENT	570	3,000	3,000
724	SITE DEVELOPMENT	-	-	-
733	SOLID WASTE EQUIPMENT	-	20,000	100,000
790	OTHER EQUIPMENT	160,316	-	-
TOTAL LITTER & TRASH COLLECTIONS		1,358,598	1,268,750	1,408,160
TOTAL ESTIMATED EXPENDITURES		1,379,648	1,308,750	1,448,160
EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES		(256,110)	(231,450)	(211,160)
ESTIMATED BEGINNING FUND BALANCE - JULY 1		1,967,533	1,711,423	1,479,973
ESTIMATED ENDING FUND BALANCE - JUNE 30		1,711,423	1,479,973	1,268,813

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
 DRUG CONTROL FUND NO. 122
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2023

ACCT. NO	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
42140	CIRCUIT COURT - DRUG CONTROL FINES	3,776	20,000	5,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	4,300	20,000	5,000
42865	DRUG TASK FORCE FORFEITURES & SEIZURES - WTDTF	-	-	10,000
42910	PROCEEDS FROM CONFISCATED PROPERTY	124,351	100,000	100,000
42990	OTHER FINES FORFEITURES AND PENALTIES	-	2,000	2,000
44170	MISCELLANEOUS REFUNDS	2,406	1,000	1,000
44560	DAMAGES RECOVERED FROM INDIVIDUALS	-	2,000	2,000
44570	CONTRIBUTIONS & GIFTS	-	7,500	-
46990	OTHER STATE REVENUE	-	500	-
47700	ASSET FORFEITURE ACCOUNT	15,582		
	DEPT. OF JUSTICE(AFDOJ)		100,000	100,000
	DEPT. OF TREASURY(AFDOT)		50,000	50,000
	TOTAL REVENUE	150,415	303,000	275,000
<u>ESTIMATED EXPENDITURES</u>				
54150	DRUG ENFORCEMENT			
196	IN-SERVICE TRAINING	2,537	-	-
307	COMMUNICATIONS	-	2,500	1,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	21,000	30,000	25,000
337	MAINT. & REPAIR OF EQUIPMENT	-	3,000	3,200
338	MAINT. & REPAIR OF VEHICLES	343	3,000	1,500
354	TRANSPORTATION	-	1,200	-
399	OTHER CONTRACTED SERVICES	5,204	18,500	10,000
435	OFFICE SUPPLIES	-	1,500	500
452	UTILITIES	1,218	3,000	3,000
499	OTHER SUPPLIES AND MATERIALS	-	3,500	2,500
509	REFUNDS	23,296	15,000	15,000
510	TRUSTEE'S COMMISSION	89	300	300
524	IN SERVICE / STAFF DEVELOPMENT	-	3,000	5,000
599	OTHER CHARGES	-	1,000	1,000
709	COMPUTER EQUIPMENT	346	2,500	1,500
716	LAW ENFORCEMENT EQUIPMENT	15,015	25,000	15,000
718	MOTOR VEHICLES	-	40,000	40,000
790	OTHER EQUIPMENT	74,132		
*790	AFDOJ		100,000	100,000
*790	AFDOT		49,000	50,000
799	OTHER CAPITAL OUTLAY	-	1,000	-
	TOTAL DRUG ENFORCEMENT	143,180	303,000	275,000
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES	7,235	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	333,526	340,761	340,761
	ESTIMATED ENDING FUND BALANCE - JUNE 30	340,761	340,761	340,761

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
OTHER GENERAL GOV. SPECIAL REV. FUND NO. 127
AMERICAN RESCUE PLAN ACT - ARPA
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2023

ACCOUNT NO.	DESCRIPTION	AUDITED 2020 - 2021	ESTIMATED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	3,319.00	25,000.00	25,000.00
	TOTAL OTHER LOCAL REVENUE	3,319.00	25,000.00	25,000.00
47000	<u>FEDERAL GOVERNMENT</u>			
47901	AMERICAN RESCUE PLAN ACT GRANT	5,982,442.00	5,982,442.00	-
	TOTAL FEDERAL GOVERNMENT	5,982,442.00	5,982,442.00	-
	TOTAL REVENUE AND OTHER SOURCES	5,985,761.00	6,007,442.00	25,000.00
<u>ESTIMATED EXPENDITURES</u>				
58831	AMERICAN RESCUE PLAN ACT GRANT # 1			
707	BUILDING IMPROVEMENTS	-	-	-
790	OTHER EQUIPMENT	-	-	-
799	OTHER CAPITAL OUTLAY	-	-	10,018,203.00
	TOTAL GENERAL ADMINISTRATION PROJECTS	-	-	10,018,203.00
99000	<u>OTHER USES</u>			
99100	<u>TRANSFERS OUT</u>			
590	TRANSFERS TO OTHER FUNDS	-	-	2,000,000.00
	TOTAL TRANSFERS OUT	-	-	2,000,000.00
	TOTAL ESTIMATED EXPENDITURES	-	-	12,018,203.00
	EXCESS OF REVENUE OVER (UNDER)			
	ESTIMATED EXPENDITURES & TRANSFERS	5,985,761.00	6,007,442.00	(11,993,203.00)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	-	5,985,761.00	11,993,203.00
	ESTIMATED ENDING FUND BALANCE - JUNE 30	5,985,761.00	11,993,203.00	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO. 131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 7.50%
TAX RATE: \$ 0.09

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	1,023,494	1,045,000	1,045,000
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	29,632	14,500	20,000
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	45	200	200
40130	CLERK & MASTER COLLECTION-PRIOR YR.	20,671	15,000	15,000
40140	INTEREST & PENALTY	4,797	2,500	2,500
40163	PAYMENTS IN LIEU - OTHER	18,494	17,900	18,500
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,693,410	1,613,000	1,650,000
40270	BUSINESS TAX	21,587	10,000	15,000
TOTAL LOCAL TAXES		2,812,130	2,718,100	2,766,200
43000	<u>CHARGES FOR SERVICES</u>			
43300	FEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	1,638	1,700	1,000
TOTAL CHARGES FOR SERVICES		1,638	1,700	1,000
44000	<u>OTHER LOCAL REVENUE</u>			
44130	SALE OF MATERIAL & SUPPLIES	-	-	-
44160	RETIREE'S INSURANCE PAYMENTS	3,501	3,500	3,500
44170	MISCELLANEOUS REFUNDS	300	25,000	2,000
44500	NONRECURRING ITEMS	-	-	-
44530	SALE OF EQUIPMENT	41,027	-	-
44580	PERFORMANCE BOND FORFEITURES	-	-	-
TOTAL OTHER LOCAL REVENUE		44,828	28,500	5,500
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	134	-	-
46420	STATE AID PROGRAM	387,384	230,000	230,000
46490	OTHER PUBLIC WORKS GRANTS	-	-	-
46800	OTHER STATE REVENUE			
46920	GASOLINE & MOTOR FUEL TAX	2,769,025	2,800,000	2,800,000
46930	PETROLEUM SPECIAL TAX	44,073	48,500	45,000
TOTAL STATE OF TENNESSEE		3,200,616	3,078,500	3,075,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	361,386	100,000	100,000
47590	OTHER FEDERAL THROUGH STATE - BRZ	-	-	-
TOTAL FEDERAL GOVERNMENT		361,386	100,000	100,000
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
48100	OTHER GOVERNMENTS			
48140	CONTRACTED SERVICES	24,691	15,000	25,000
48990	OTHER - GENERAL FUND REIMB. ~ ANIMAL CONTROL	289,982	370,000	400,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	314,673	385,000	425,000
49000	<u>OTHER SOURCES</u>			
49700	INSURANCE RECOVERY	-	-	-
	TOTAL OTHER SOURCES	-	-	-
	TOTAL REVENUE & OTHER SOURCES	6,735,271	6,311,800	6,372,700
	<u>ESTIMATED EXPENDITURES</u>			
60000	<u>HIGHWAYS</u>			
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/SUPERINTENDENT	122,283	130,930	136,175
105	SUPERVISOR / DIRECTOR	72,280	77,720	80,850
119	ACCOUNTANTS/BOOKKEEPERS	43,285	46,630	48,500
140	SALARY SUPPLEMENTS	1,238	1,500	1,500
161	SECRETARY/PAYROLL	49,213	53,210	55,350
162	CLERICAL PERSONNEL	37,440	43,570	45,315
166	CUSTODIAL PERSONNEL-Office Assistant	35,776	38,470	40,010
168	TEMPORARY PERSONNEL	5,701	5,000	12,000
187	OVERTIME PAY	14,534	15,000	15,000
189	OTHER SALARIES AND WAGES (2)	100,443	109,950	114,400
191	BOARD & COMMITTEE FEES	10,400	12,600	12,600
302	ADVERTISING	1,922	3,000	3,000
307	COMMUNICATIONS	19,690	21,000	21,000
319	DRUG CONTROL PAYMENTS	1,453	2,500	2,500
320	DUES & MEMBERSHIPS	35,762	40,000	40,000
321	ENGINEERING SERVICE	4,848	5,000	5,000
327	FREIGHT EXPENSE	15	250	250
335	MAINT. & REPAIR- BUILDING	3,265	6,500	3,500
336	MAINT. & REPAIR- EQUIPMENT	2,068	2,500	2,500
337	MAINT. & REPAIR- OFFICE EQUIPMENT	29,580	37,500	31,500
348	POSTAL CHARGES	1,408	1,500	1,500
349	PRINTING, STATIONERY & FORMS	532	1,500	1,500
351	RENTALS	-	500	500
355	TRAVEL	320	4,500	4,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	2,188	2,500	2,500
410	CUSTODIAL SUPPLIES	1,842	2,500	2,500
415	ELECTRICITY	8,087	12,000	12,000
434	NATURAL GAS	2,064	6,000	6,000
435	OFFICE SUPPLIES	4,976	5,000	5,000
454	WATER & SEWER	3,072	3,600	3,600
599	OTHER CHARGES	738	1,000	1,000
	TOTAL ADMINISTRATION	616,423	693,430	711,550
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (4)	145,579	199,900	207,900
143	EQUIPMENT OPERATORS (4)	101,833	184,690	192,100
145	EQUIPMENT OPERATORS LIGHT (11)	304,623	391,500	407,200
147	TRUCK DRIVERS / MAC (6)	205,005	253,675	263,850

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
149	LABORERS (9)	263,536	325,470	338,500
187	OVERTIME (CONT.)	51,782	50,000	50,000
351	RENTALS (CONT.)	160	4,000	4,000
399	OTHER CONT. SER.(BRIDGE RAIL,SPRAYING)	42,282	70,000	70,000
403	ASPHALT - COLD MIX	20,357	23,000	23,000
404	ASPHALT-HOT MIX	765,719	1,500,000	750,000
408	CONCRETE	407	5,000	5,000
409	CRUSHED STONE	367,781	362,000	425,000
420	FERTILIZER, LIME, CHEMICALS & SEED	63,883	65,000	65,000
426	GENERAL CONSTRUCTION MATERIALS	1,537	5,000	5,000
436	OTHER ROAD MATERIAL	21,051	40,000	40,000
440	PIPE-METAL	64,438	65,000	80,000
443	ROAD SIGNS	35,000	35,000	35,000
444	SALT	4,943	5,000	5,000
446	SMALL TOOLS	1,878	2,500	2,500
455	WOOD PRODUCTS	449	10,000	10,000
456	GRAVEL & CHERT (RED)	5,238	-	10,000
460	GEOTEXTILE MATERIALS (STRAW)	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	889	-	2,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		2,468,370	3,597,735	2,992,050
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	50,606	54,800	57,000
142	MECHANICS (4)	123,210	185,600	193,050
187	OVERTIME PAY (CONT.)	7,799	11,000	11,000
333	LICENSES	88	100	100
335	MAIN. & REPAIR SERVICES - BUILD.	1,216	3,000	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	73,539	80,000	80,000
353	TOW-IN-SERVICE	450	1,000	1,000
412	DIESEL FUEL	69,959	125,000	200,000
418	EQUIPMENT & MACHINE PARTS	90,883	100,000	100,000
424	GARAGE SUPPLIES	3,598	5,000	5,000
425	GASOLINE - 2 TANKER LOAD	35,138	60,000	60,000
433	LUBRICANTS	9,919	10,000	10,000
446	SMALL TOOLS	2,862	4,000	4,000
450	TIRES & TUBES	29,999	30,000	30,000
599	OTHER CHARGES	341	2,000	2,000
TOTAL OPERATIONS & MAINT. OF EQUIPMENT		499,607	671,500	756,150
65000	OTHER CHARGES			
140	SALARY SUPPLEMENTS - ON CALL	3,640	4,000	4,000
186	LONGEVITY PAY	5,800	4,600	5,500
187	OVERTIME	25,334	38,000	30,000
189	OTHER SALARIES AND WAGES (6) - ANIMAL CONTROL	210,239	265,000	275,650
201	SOCIAL SECURITY	18,112	21,500	21,500
204	STATE RETIREMENT	11,130	13,500	13,800
205	EMPLOYMENT INSURANCE	21,220	41,000	44,000
210	UNEMPLOYMENT COMPENSATION	139	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	4,500	5,300
502	BUILDING & CONTENTS	3,948	5,200	6,500
506	LIABILITY INSURANCE	17,461	24,500	24,500
510	TRUSTEE COMMISSION	70,678	100,000	100,000
511	VEHICLE INSURANCE	31,605	37,000	43,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
513	WORKMAN COMPENSATION	204,633	208,600	235,000
530	FINES, ASSESSMENTS & PENALTIES	4,950	5,000	5,000
	TOTAL OTHER CHARGES	631,889	773,100	814,450
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	45,200	47,000	51,000
201	SOCIAL SECURITY	127,371	160,000	175,000
204	STATE RETIREMENT	85,232	105,000	113,000
205	EMPLOYMENT INSURANCE	420,896	485,000	485,000
210	UNEMPLOYMENT COMPENSATION	865	10,000	10,000
299	OTHER FRINGE BENEFITS(VENDING)	4,273	8,500	8,500
451	UNIFORMS	8,414	20,000	20,000
	TOTAL EMPLOYEE BENEFITS	692,251	835,500	862,500
68000	CAPITAL OUTLAY			
705	BRIDGE CONSTRUCTION - STATE	-	-	-
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS	553	2,500	2,500
708	COMMUNICATION EQUIPMENT	2,360	2,500	2,500
711	FURNITURE & FIXTURES	1,500	1,500	1,500
714	HIGHWAY EQUIPMENT	262,853	40,000	750,000
717	MAINTENANCE EQUIPMENT	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT(CONT)	4,991	5,000	5,000
726	STATE AID PROJECT	250,000	250,000	250,000
	TOTAL CAPITAL OUTLAY	522,257	301,500	1,011,500
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	5,430,797	6,872,765	7,148,200
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USES	1,304,474	(560,965)	(775,500)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,501,158	2,805,632	2,244,667
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,805,632	2,244,667	1,469,167

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND NO. 141
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

SALARY INCREASE: 3.00%
HEALTH INS. INCREASE: 7.50%
TAX RATE: \$ 0.76

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	11,314,043	9,900,000	8,900,000
40120	TRUSTEE'S COLLECTION-PRIOR YEAR	337,947	350,000	350,000
40125	TRUSTEE'S COLLECTION-BANKRU	744	5,000	5,000
40130	CLERK & MASTER COLLECTIONS	260,486	235,000	235,000
40140	INTEREST & PENALTY	57,240	60,000	60,000
40163	PAYMENT IN LIEU OF TAXES-OTHERS	204,439	500,000	160,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	6,843,042	6,123,000	7,400,000
40270	BUSINESS TAX	237,637	200,000	250,000
40275	MIXED DRINK TAX	39,513	25,000	45,000
40350	INTERSTATE TELECOMMUNICATIONS	-	-	-
	TOTAL LOCAL TAXES	19,295,091	17,398,000	17,405,000
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41110	MARRIAGE LICENSES	2,983	4,000	4,000
41590	OTHER PERMITS	970	6,000	6,000
	TOTAL LICENSES & PERMITS	3,953	10,000	10,000
42000	<u>FINES, FORFEITURES, AND PENALTIES</u>			
42400	JUVENILE COURT			
42410	FINES	238	-	-
	FINES, FORFEITURES, AND PENALTIES	238	-	-
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	EDUCATION CHARGES			
43511	TUITION-REGULAR DAY STUDENTS	39,032	25,000	30,000
43513	TUITION-SUMMER SCHOOL	-	-	-
43517	TUITION-OTHER	326,300	730,000	730,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	87,254	153,000	150,000
43583	TBI CRIMINAL BACKGROUND FEE	-	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	452,586	908,000	910,000
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INVESTMENT INCOME	90,415	-	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
44120	LEASE RENTALS	5,295	5,000	5,000
44146	E-RATE FUNDING	-	-	-
44170	MISCELLANEOUS REFUNDS	39,672	105,000	100,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	39,802	10,000	20,000
44540	SALE OF PROPERTY	-	-	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	147	1,000	1,000
TOTAL OTHER LOCAL REVENUE		175,331	121,000	126,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	167,744	-	-
46500	REGULAR EDUCATION FUNDS			
46511	BASIC EDUCATION PROGRAM	62,458,180	63,500,000	63,233,000
46515	EARLY CHILDHOOD EDUCATION	1,109,282	1,133,000	1,134,617
46520	SCHOOL FOOD SERVICES	44,204	51,000	51,000
46530	ENERGY EFFICIENT SCHOOL INITIA	-	-	-
46550	DRIVER EDUCATION	-	-	-
46590	OTHER STATE EDUCATIONAL FUNDS	960,999	1,048,700	1,576,940
46610	CAREER LADDER PROGRAM	103,708	185,000	105,000
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	-
46980	OTHER STATE GRANTS	546,162	443,000	343,970
46981	SAFE SCHOOLS	-	-	295,000
46990	OTHER STATE REVENUES	-	-	-
TOTAL STATE OF TENNESSEE		65,390,279	66,365,700	66,739,527
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	990,561	30,000	-
47120	ADULT ED. STATE GRANT PROGRAM	110,775	164,000	174,000
47143	EDUCATION OF THE HANDICAPPED ACT	-	25,000	-
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	6,960	-	-
47240	MEDICAID	47,754	30,000	-
47301	COVID-19 GRANT # 1	540,097		
47304	COVID-19 GRANT # 4	1,091,284		
47309	COVID-19 GRANT D		66,000	
47590	OTHER FEDERAL THROUGH STATE	-	-	-
47600	DIRECT FEDERAL REVENUE			
47630	PUBLIC LAW-MAINT. & OPERATION	-	-	-
47801	COVID-19 GRANT	22,357	-	-
TOTAL FEDERAL GOVERNMENT		2,809,788	315,000	174,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48610	DONATIONS	-	12,190	-
48990	OTHER	227,011	60,000	243,494
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	227,011	72,190	243,494
	TOTAL ESTIMATED REVENUE	88,354,277	85,189,890	85,608,021
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	-	137,805	-
49800	OPERATING TRANSFERS/SCH. FED. PROJECTS	104,704	50,000	2,050,000
	TOTAL OTHER SOURCES	104,704	187,805	2,050,000
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	88,458,981	85,377,695	87,658,021
	<u>ESTIMATED EXPENDITURES</u>			
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION PROGRAMS			
116	TEACHERS	27,223,769	28,528,800	28,669,400
117	CAREER LADDER PROGRAM	71,972	69,000	59,000
128	HOMEBOUND TEACHER	167,676	160,009	177,000
163	EDUCATIONAL ASSISTANTS	891,559	975,000	811,700
169	PART-TIME PERSONNEL	-	-	163,300
188	BONUS PAYMENTS	845,943	-	-
189	OTHER SALARIES AND WAGES	196,918	347,450	60,000
201	SOCIAL SECURITY	1,710,003	1,836,024	1,836,024
204	STATE RETIREMENT	2,721,832	2,820,827	2,820,827
207	MEDICAL INSURANCE	4,758,415	4,866,625	4,869,125
210	UNEMPLOYMENT COMPENSATION	20,575	40,000	40,000
212	EMPLOYER MEDICARE LIABILITY	400,822	430,000	430,000
217	RETIREMENT - HYBRID STABILIZATION	-	150,000	150,000
299	OTHER FRINGE BENEFITS/HS	2,000	5,500	5,000
311	CONTRACTS WITH OTHER SCHOOL SYSTEMS	-	-	55,000
355	TRAVEL	12,455	23,500	25,000
356	TUITION	-	-	121,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	450,000
399	OTHER CONTRACTED SERVICES	791,168	786,500	50,000
429	INSTRUCTIONAL SUPPLIES	372,646	320,000	478,000
449	TEXTBOOKS	324,014	567,000	1,100,000
499	OTHER SUPPLIES & MATERIALS	347,044	616,100	130,405
524	IN-SERVICE/STAFF DEVELOPMENT	61	2,000	2,000
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	-	5,000	-
535	FEE WAIVER	87,000	120,000	120,000
599	OTHER CHARGES	-	2,500	1,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	1,939,975	187,805	50,000
790	OTHER EQUIPMENT	-	-	80,000
	TOTAL REGULAR INSTRUCTION PROGRAMS	42,885,847	42,859,640	42,753,781

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	TEACHERS	536,788	588,000	586,000
117	CAREER LADDER PROGRAM	5,000	4,000	4,000
130	SOCIAL WORKERS	-	-	40,700
134	PUPIL PERSONNEL	-	-	75,000
162	CLERICAL PERSONNEL	29,183	32,000	32,000
169	PART-TIME PERSONNEL	-	-	9,100
188	BONUS PAYMENTS	16,544	-	-
189	OTHER SALARIES & WAGES	107,655	122,000	2,000
201	SOCIAL SECURITY	40,324	47,000	48,000
204	STATE RETIREMENT	65,370	76,000	76,000
207	MEDICAL INSURANCE	120,888	124,100	124,100
210	UNEMPLOYMENT COMPENSATION	420	1,000	1,000
212	EMPLOYER MEDICARE LIABILITY	9,431	10,800	12,000
355	TRAVEL	-	1,000	1,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	7,000
399	OTHER CONTRACTED SERVICES	4,125	17,000	1,600
435	OFFICE SUPPLIES	-	-	1,000
451	UNIFORMS	-	-	1,000
499	OTHER SUPPLIES & MATERIALS	3,332	3,000	2,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	6,284	2,000	4,500
	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	945,344	1,027,900	1,028,000
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	4,027,857	4,050,000	4,245,000
117	CAREER LADDER PROGRAM	15,100	14,000	9,000
128	HOMEBOUND TEACHER	51,461	70,091	64,000
163	EDUCATIONAL ASSISTANTS	882,331	990,000	981,000
169	PART-TIME PERSONNEL	-	-	9,100
171	SPEECH PATHOLOGIST	762,223	799,000	802,500
188	BONUS PAYMENTS	232,776	-	-
189	OTHER SALARIES & WAGES	-	-	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	344,290	368,500	381,700
204	STATE RETIREMENT	521,763	570,000	532,800
207	MEDICAL INSURANCE	1,135,081	1,163,500	1,159,800
210	UNEMPLOYMENT COMPENSATION	4,694	9,000	9,000
212	EMPLOYER MEDICARE LIABILITY	80,520	86,500	90,000
217	RETIREMENT - HYBRID STABILIZATION	-	23,100	23,100
299	OTHER FRINGE BENEFITS/HS	500	1,500	5,000
336	MAINTENANCE AND REPAIR SERVICES	-	-	2,000
355	TRAVEL	-	-	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	32,354	55,000	65,000
399	OTHER CONTRACTED SERVICES	12,992	16,000	16,000
429	INSTRUCTIONAL SUPPLIES	89,227	74,000	75,000
499	OTHER SUPPLIES AND MATERIALS	2,903	3,000	3,000
599	OTHER CHARGES	3,970	4,000	2,000
725	SPECIAL EDUCATION EQUIPMENT	20,691	19,000	15,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
TOTAL SPECIAL EDUCATION PROGRAM		8,220,733	8,316,191	8,493,000
71300	CAREER & TECHNICAL EDUCATION PROGRAM			
116	TEACHERS	1,690,401	1,800,000	1,784,400
117	CAREER LADDER PROGRAM	5,000	5,000	5,000
163	EDUCATIONAL ASSISTANTS	-	-	25,000
169	PART-TIME PERSONNEL	-	-	40,000
188	BONUS PAYMENTS	47,453	-	-
189	OTHER SALARIES & WAGES	22,880	32,000	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	99,776	114,000	116,000
204	STATE RETIREMENT	165,489	191,000	170,700
207	MEDICAL INSURANCE	299,364	305,500	321,200
210	UNEMPLOYMENT COMPENSATION	1,084	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	23,825	27,000	28,000
217	RETIREMENT - HYBRID STABILIZATION	-	8,300	8,300
344	PAYMENTS TO SCHOOLS - OTHER	-	-	2,400
355	TRAVEL	-	-	1,500
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	47,000
399	OTHER CONTRACTED SERVICES	62,455	59,700	13,000
429	INSTRUCTIONAL SUPPLIES	68,794	60,000	70,000
449	TEXTBOOKS	9,489	8,700	10,000
499	OTHER SUPPLIES & MATERIALS	-	-	1,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	1,500
599	OTHER CHARGES	-	-	1,000
730	VOCATIONAL INSTRUCTION EQUIPMENT	29,253	14,000	30,000
790	OTHER EQUIPMENT	-	-	7,000
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		2,525,263	2,628,200	2,686,000
71600	ADULT EDUCATION PROGRAM			
116	TEACHERS	36,149	117,500	74,615
162	CLERICAL PERSONNEL	-	-	28,715
169	PART-TIME PERSONNEL	-	-	50,000
188	BONUS PAYMENTS	1,042	-	-
189	OTHER SALARIES AND WAGES	58,275	50,000	-
201	SOCIAL SECURITY	5,776	10,500	10,500
204	STATE RETIREMENT	4,713	11,500	12,500
207	MEDICAL INSURANCE	-	15,000	15,700
210	UNEMPLOYMENT COMPENSATION	131	300	300
212	EMPLOYER MEDICARE LIABILITY	1,351	1,200	2,300
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	49	6,000	4,500
429	INSTRUCTIONAL SUPPLIES	5,631	4,000	7,070
499	OTHER SUPPLIES & MATERIALS	-	-	1,000
790	OTHER EQUIPMENT	-	-	-
TOTAL ADULT EDUCATION PROGRAM		113,117	216,100	207,300

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
71901	COVID-19 EXPENDITURES			
116	TEACHERS	252,840	-	-
163	EDUCATIONAL ASSISTANTS	27,960	-	-
189	OTHER SALARIES AND WAGES	10,794	-	-
201	SOCIAL SECURITY	18,079	-	-
204	STATE RETIREMENT	26,229	-	-
210	UNEMPLOYMENT COMPENSATION	18,739	-	-
212	EMPLOYER MEDICARE	4,228	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	1,091,284	-	-
	TOTAL COVID 19 EXPENDITURES	1,450,153	-	-
	TOTAL INSTRUCTION	56,140,457	55,048,031	55,168,081
72000	<u>SUPPORT SERVICES</u>			
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	58,450	62,000	62,100
162	CLERICAL PERSONNEL	-	-	30,000
188	BONUS PAYMENTS	2,379	-	-
189	OTHER SALARIES & WAGES	26,955	28,500	-
201	SOCIAL SECURITY	5,065	6,000	6,000
204	STATE RETIREMENT	4,389	6,000	6,000
207	MEDICAL INSURANCE	14,242	16,400	16,300
210	UNEMPLOYMENT COMPENSATION	69	100	100
212	EMPLOYER MEDICARE LIABILITY	1,185	1,500	1,500
355	TRAVEL	5,021	5,000	6,000
399	OTHER CONTRACTED SERVICES	707,455	38,281	957,750
499	OTHER SUPPLIES AND MATERIALS	15,432	25,000	25,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	7,500
599	OTHER CHARGES	7,656	10,000	15,000
	TOTAL HEALTH SERVICES	848,298	198,781	1,133,250
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	3,545	4,000	3,000
123	GUIDANCE PERSONNEL	1,057,475	-	1,219,000
124	PSYCHOLOGICAL PERSONNEL	-	-	-
162	CLERICAL PERSONNEL	-	-	83,000
188	BONUS PAYMENTS	29,816	-	-
189	OTHER SALARIES & WAGES	13,620	100,000	15,000
201	SOCIAL SECURITY	65,347	7,000	82,000
204	STATE RETIREMENT	105,721	16,719	132,000
207	MEDICAL INSURANCE	136,410	10,000	180,000
210	UNEMPLOYMENT COMPENSATION	668	1,500	1,500
212	EMPLOYER MEDICARE LIABILITY	15,283	19,000	20,000
217	RETIREMENT - HYBRID STABILIZATION	-	5,000	5,000
309	CONTRACTS W/GOVERNMENT AGENCY	295,970	417,570	912,434
322	EVALUATION & TESTING	202,487	230,000	229,000
355	TRAVEL	17,227	20,000	20,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	2,000
399	OTHER CONTRACTED SERVICES	1,005	1,000	13,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	15,000
599	OTHER CHARGES	-	-	1,000
790	OTHER EQUIPMENT	89,113	100,000	-
TOTAL OTHER STUDENT SUPPORT		2,033,687	932,789	2,933,934
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	627,750	820,000	825,000
117	CAREER LADDER PROGRAM	12,000	10,000	6,000
129	LIBRARIANS	770,345	820,000	820,000
134	PUPIL PERSONNEL	-	-	43,000
162	CLERICAL PERSONNEL	12,416	16,500	137,100
169	PART-TIME PERSONNEL	-	-	41,200
188	BONUS PAYMENTS	55,337	-	-
189	OTHER SALARIES AND WAGES	26,308	58,500	15,000
201	SOCIAL SECURITY	88,361	115,000	118,000
204	STATE RETIREMENT	148,580	185,000	190,000
207	MEDICAL INSURANCE	222,322	245,000	265,000
210	UNEMPLOYMENT COMPENSATION	741	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	20,665	26,000	29,000
217	RETIREMENT - HYBRID STABILIZATION	-	4,500	4,500
302	ADVERTISING	-	-	24,500
320	DUES & MEMBERSHIPS	-	-	6,500
355	TRAVEL	17,271	30,165	30,000
370	CONTRACTS WITH SUBSTITUE TEACHERS	-	-	12,000
399	OTHER CONTRACTED SERVICES	8,406	10,000	225,000
432	LIBRARY BOOKS	49,500	50,700	51,000
435	OFFICE SUPPLIES	-	-	5,000
499	OTHER SUPPLIES & MATERIALS	2,349	10,000	35,000
524	INSERVICE/STAFF DEVELOPMENT	185	10,000	26,000
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	-	-	12,000
599	OTHER CHARGES	-	-	1,000
TOTAL REGULAR INSTRUCTION PROGRAM		2,062,536	2,413,365	2,923,800
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	174,432	182,000	185,000
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
124	PSYCHOLOGICAL PERSONNEL	162,739	172,000	176,000
131	MEDICAL PERSONNEL	16,730	25,000	25,000
162	CLERICAL PERSONNEL	84,360	110,000	68,000
188	BONUS PAYMENTS	13,293	-	-
201	SOCIAL SECURITY	26,882	35,000	28,500
204	STATE RETIREMENT	36,214	50,500	37,500
207	MEDICAL INSURANCE	49,955	57,000	65,000
210	UNEMPLOYMENT COMPENSATION	307	500	500
212	EMPLOYER MEDICARE LIABILITY	6,287	7,500	6,700

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
217	RETIREMENT - HYBRID STABILIZATION	-	2,500	2,500
299	OTHER FRINGE BENEFITS/HS	500	500	500
348	POSTAL CHARGES	689	1,000	1,000
355	TRAVEL	6,905	15,000	15,000
524	IN-SERVICE/STAFF DEVELOPMENT	3,194	10,000	10,000
599	OTHER CHARGES	1,020	1,000	1,000
TOTAL SPECIAL EDUCATION PROGRAM		584,507	670,500	623,200
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	38,400	40,000	40,100
117	CAREER LADDER PROGRAM	-	-	-
127	CAREER LADDER EXTENDED CONTRACTS	-	-	-
201	SOCIAL SECURITY	-	-	2,500
204	STATE RETIREMENT	-	-	-
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	35	100	100
212	EMPLOYER MEDICARE LIABILITY	557	600	600
355	TRAVEL	35,366	57,800	40,300
524	IN SERVICE/STAFF DEVELOPMENT	14,912	14,800	15,000
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		89,270	113,300	98,600
72250	TECHNOLOGY			
105	SUPERVISOR/DIRECTOR	-	-	-
121	DATA PROCESSING PERSONNEL	259,672	291,000	332,500
162	CLERICAL PERSONNEL	-	-	81,000
188	BONUS PAYMENTS	6,821	-	-
201	SOCIAL SECURITY	15,358	18,000	26,000
204	STATE RETIREMENT	15,726	19,000	26,000
207	MEDICAL INSURANCE	37,899	43,500	80,000
210	UNEMPLOYMENT COMPENSATION	188	500	500
212	EMPLOYER MEDICARE LIABILITY	3,629	4,500	7,000
299	OTHER FRINGE BENEFITS/HS	500	500	500
350	INTERNET CONNECTIVITY	105,479	120,000	120,000
355	TRAVEL	368	9,000	10,000
399	OTHER CONTRACTED SERVICES	99,502	113,000	130,000
435	OFFICE SUPPLIES	-	-	2,000
442	PROPANE	-	-	100
470	CABLING	179	17,000	16,000
471	SOFTWARE	101,302	130,000	110,000
499	OTHER SUPPLIES & MATERIALS	7,974	10,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	5,000
599	OTHER CHARGES	-	-	1,000
790	OTHER EQUIPMENT	186,499	100,000	121,900
TOTAL TECHNOLOGY		841,096	876,000	1,079,500
72290	OTHER PROGRAMS			
215	ON BEHALF PAYMENTS TO OPEB	167,744	-	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
TOTAL OTHER PROGRAMS		167,744	-	-
72310	BOARD OF EDUCATION			
191	BOARD & COMMITTEE MEMBERS FEES	22,200	30,000	30,000
201	SOCIAL SECURITY	1,376	2,000	2,000
206	LIFE INSURANCE	20,000	40,000	40,000
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE LIABILITY	322	500	500
302	ADVERTISING	-	-	2,500
305	AUDIT SERVICES	44,000	51,500	55,000
320	DUES & MEMBERSHIPS	17,891	20,000	20,000
331	LEGAL SERVICES	27,539	66,000	75,000
355	TRAVEL	1,275	20,000	20,000
506	LIABILITY INSURANCE	268,143	266,887	300,000
510	TRUSTEE'S COMMISSION	396,357	420,000	420,000
599	OTHER CHARGES	-	100	1,000
TOTAL BOARD OF EDUCATION		799,103	916,987	966,000
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT			
101	COUNTY OFFICIAL	141,780	146,500	146,500
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	41,387	44,500	44,000
188	BONUS PAYMENTS	2,582	-	-
189	OTHER SALARIES AND WAGES	2,500	4,000	4,000
201	SOCIAL SECURITY	11,243	12,500	12,500
204	STATE RETIREMENT	17,062	18,500	18,500
207	MEDICAL INSURANCE	22,383	23,500	28,500
210	UNEMPLOYMENT COMPENSATION	72	500	500
212	EMPLOYER MEDICARE LIABILITY	2,642	3,000	3,000
307	COMMUNICATION	72,309	80,000	80,000
348	POSTAL CHARGES	6,000	6,000	6,000
355	TRAVEL	2,019	5,795	5,000
356	TUITION	-	-	15,920
435	OFFICE SUPPLIES	4,952	5,000	7,000
524	IN-SERVICE/STAFF DEVELOPMENT	-	725	2,500
599	OTHER CHARGES	-	480	1,000
TOTAL DIRECTOR OF SCHOOLS - SUPERINTENDENT		327,931	352,000	375,920
72410	OFFICE OF THE PRINCIPAL			
104	PRINCIPAL(S)	1,218,613	1,276,000	1,290,000
117	CAREER LADDER PROGRAM	10,000	10,000	7,000
119	ACCOUNTANTS/BOOKEEPERS	-	-	365,000
139	ASSISTANT PRINCIPALS	2,233,889	2,313,000	2,314,000
161	SECRETARY(S)	1,173,724	1,287,000	488,500
162	CLERICAL PERSONNEL	-	-	354,000
188	BONUS PAYMENTS	124,409	-	-
189	OTHER SALARIES & WAGES	-	-	57,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
201	SOCIAL SECURITY	278,328	305,000	302,000
204	STATE RETIREMENT	422,886	502,000	390,800
207	MEDICAL INSURANCE	713,739	785,000	758,500
210	UNEMPLOYMENT COMPENSATION	3,116	10,000	4,000
212	EMPLOYER MEDICARE LIABILITY	65,092	71,500	71,500
217	RETIREMENT - HYBRID STABILIZATION	-	-	1,000
299	OTHER FRINGE BENEFITS/HS	500	1,000	1,000
355	TRAVEL	32,500	35,000	35,000
399	OTHER CONTRACTED SERVICES	1,963	5,000	8,200
435	OFFICE SUPPLIES	3,089	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	1,397	2,000	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	992	3,000	3,000
TOTAL OFFICE OF THE PRINCIPAL		6,284,237	6,610,500	6,457,500
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	95,766	120,000	100,000
119	ACCOUNTANTS/BOOKEEPERS	161,148	218,000	307,500
161	SECRETARY(S)	115,668	80,000	35,000
188	BONUS PAYMENTS	9,967	-	-
189	OTHER SALARIES & WAGES	-	-	5,000
201	SOCIAL SECURITY	22,963	24,700	28,000
204	STATE RETIREMENT	24,212	20,200	24,000
207	MEDICAL INSURANCE	39,573	59,000	63,600
210	UNEMPLOYMENT COMPENSATION	287	1,000	600
212	EMPLOYER MEDICARE LIABILITY	5,389	6,700	6,600
299	OTHER FRINGE BENEFITS/HS	-	-	-
320	DUES & MEMBERSHIPS	-	2,000	2,000
355	TRAVEL	126	5,000	5,000
399	OTHER CONTRACTED SERVICES	39,965	40,000	70,300
435	OFFICE SUPPLIES	6,903	15,000	15,000
524	IN-SERVICE/STAFF DEVELOPMENT	-	10,000	10,000
701	ADMINISTRATION EQUIPMENT	8,101	10,000	10,000
TOTAL FISCAL SERVICES		530,068	611,600	682,600
72610	OPERATION OF PLANT			
328	JANITORIAL SERVICES	-	-	1,796,000
329	LAUNDRY SERVICE	8,050	10,000	10,000
334	MAINTENANCE AGREEMENTS	-	-	125,000
347	PEST CONTROL	-	-	15,000
359	DISPOSAL FEES	-	-	75,000
399	OTHER CONTRACTED SERVICES	2,279,290	2,028,454	31,200
415	ELECTRICITY	1,406,418	1,521,750	1,733,900
434	NATURAL GAS	162,355	200,000	225,000
454	WATER & SEWER	211,648	275,000	275,000
499	OTHER SUPPLIES & MATERIALS	369	1,000	1,000
502	BUILDING & CONTENTS INSURANCE	275,025	317,150	366,100
599	OTHER CHARGES	-	-	1,000
719	OFFICE EQUIPMENT	-	7,000	15,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
	TOTAL OPERATION OF PLANT	4,343,155	4,360,354	4,669,200
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	171,710	198,000	174,200
114	ADA COORDINATOR	-	-	48,500
161	SECRETARY(S)	39,264	43,000	48,000
167	MAINTENANCE PERSONNEL	-	-	876,300
169	PART-TIME PERSONNEL	-	-	40,000
188	BONUS PAYMENTS	30,567	-	-
189	OTHER SALARIES & WAGES	866,875	880,000	10,000
201	SOCIAL SECURITY	64,557	74,000	74,000
204	STATE RETIREMENT	61,653	66,000	66,000
207	MEDICAL INSURANCE	208,814	215,500	227,600
210	UNEMPLOYMENT COMPENSATION	1,039	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	15,134	16,000	18,000
302	ADVERTISING	-	-	3,000
307	COMMUNICATION	9,404	10,000	12,000
334	MAINTENANCE AGREEMENTS	-	-	2,500
335	MAINT. & REPAIR SERVICES-BUILDINGS	-	120,000	130,000
336	MAINT. & REPAIR SERVICES-EQUIPMENT	14,832	15,000	15,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIPMENT	-	-	2,500
338	MAINT. & REPAIR SERVICES-VEHICLES	-	-	15,000
399	OTHER CONTRACTED SERVICES	22,089	21,000	6,000
435	OFFICE SUPPLIES	-	-	2,000
456	GRAVEL & CHERT	-	-	5,000
499	OTHER SUPPLIES & MATERIALS	217,743	416,000	80,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	2,000
599	OTHER CHARGES	-	5,000	5,000
717	MAINT. & EQUIPMENT REPLACEMENT	310,904	75,000	73,000
790	OTHER EQUIPMENT	-	-	4,000
	TOTAL MAINTENANCE OF PLANT	2,034,585	2,157,500	1,942,600
72710	TRANSPORTATION			
105	SUPERVISOR/DIRECTOR(S)	134,154	144,600	127,200
142	MECHANIC(S)	490,045	550,000	378,000
146	BUS DRIVERS	1,722,966	1,930,000	1,743,000
162	CLERICAL	30,244	34,000	82,500
169	PART-TIME PERSONNEL	-	-	157,800
187	OVERTIME PAY	-	-	50,000
188	BONUS PAYMENTS	114,414	-	-
189	OTHER SALARIES & WAGES	-	-	93,000
201	SOCIAL SECURITY	132,144	166,000	166,000
204	STATE RETIREMENT	124,512	135,000	135,000
207	MEDICAL INSURANCE	916,234	876,000	990,000
210	UNEMPLOYMENT COMPENSATION	4,613	7,000	7,000
212	EMPLOYER MEDICARE LIABILITY	31,759	39,000	39,000
217	RETIREMENT - HYBRID STABILIZATION	-	200	100
299	OTHER FRINGE BENEFITS/HS	-	1,000	1,000

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
307	COMMUNICATION	3,000	5,000	5,000
322	EVALUATION & TESTING	-	-	12,000
329	LAUNDRY SERVICE	9,062	10,000	10,000
334	MAINTENANCE AGREEMENTS	-	-	2,500
338	MAINT. & REPAIR SERVICE-VEHICLES	99,869	125,000	125,000
353	TOWING SERVICES	-	-	30,000
355	TRAVEL	1,725	4,000	4,000
399	OTHER CONTRACTED SERVICES	195,969	147,000	10,000
412	DIESEL FUEL	-	-	400,000
425	GASOLINE	309,270	675,025	200,000
433	LUBRICANTS	5,763	30,000	10,000
450	TIRES	42,382	105,000	102,500
453	VEHICLE PARTS	316,053	300,000	300,000
456	GRAVEL & CHERT	-	-	25,000
499	OTHER SUPPLIES AND MATERIALS	21,526	25,000	25,400
511	VEHICLE & EQUIPMENT INS.	184,123	199,863	215,000
524	INSERVICE/STAFF DEVELOPMENT	46	1,000	1,000
599	OTHER CHARGES	3,727	15,300	4,000
708	COMMUNICATION EQUIPMENT	-	-	72,000
729	TRANSPORTATION EQUIPMENT	983,163	1,652,600	575,000
790	OTHER EQUIPMENT	-	-	4,200
TOTAL TRANSPORTATION		5,876,763	7,177,588	6,102,200
72901	COVID 19 EXPENDITURES			
210	UNEMPLOYMENT COMPENSATION	7,992	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
499	OTHER SUPPLIES AND MATERIALS	720,129	-	-
TOTAL COVID 19 EXPENDITURES		728,121	-	-
TOTAL SUPPORT SERVICES		27,551,101	27,391,264	29,988,304
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICE			
105	SUPERVISOR/DIRECTOR	52,519	78,000	100,000
119	ACCOUNTANTS/BOOKKEEPERS	41,387	43,000	44,000
188	BONUS PAYMENTS	85,183	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	10,538	6,200	9,000
204	STATE RETIREMENT	10,342	8,500	11,000
207	MEDICAL INSURANCE	18,076	26,000	27,500
210	UNEMPLOYMENT COMPENSATION	143	500	200
212	EMPLOYER MEDICARE LIABILITY	2,465	1,500	2,100
320	DUES & MEMBERSHIPS	-	-	500
354	TRANSPORTATION-OTHER THAN STUDENT	10,655	31,800	32,000
355	TRAVEL	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	-	-	500
524	IN SERVICE/STAFF DEVELOPMENT	396	4,000	4,000
599	OTHER CHARGES	-	1,200	500

MINUTES OF JULY TERM, 2022

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ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
	TOTAL FOOD SERVICE	231,704	201,700	232,300
73300	COMMUNITY SERVICES			
105	DIRECTOR	79,849	50,000	40,000
130	SOCIAL WORKERS	-	-	135,000
188	BONUS PAYMENTS	6,286	-	-
189	OTHER SALARIES	335,631	533,000	485,000
201	SOCIAL SECURITY	24,732	48,000	45,000
204	STATE RETIREMENT	24,788	30,000	33,000
207	MEDICAL INSURANCE	44,587	48,000	48,000
210	UNEMPLOYMENT COMPENSATION	775	4,000	4,000
212	EMPLOYER MEDICARE LIABILITY	5,784	10,000	10,000
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	4,140	7,000	7,000
399	OTHER CONTRACTED SERVICES	1,242	7,000	7,000
422	FOOD SUPPLIES	10,624	40,000	40,000
435	OFFICE SUPPLIES	-	-	2,000
499	OTHER SUPPLIES & MATERIALS	7,241	26,000	24,000
599	OTHER CHARGES	-	-	1,000
790	OTHER EQUIPMENT	360	5,000	4,000
	TOTAL COMMUNITY SERVICES	546,039	808,100	885,100
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERV.	777,743	1,009,800	1,117,400
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS	544,516	565,000	576,000
130	SOCIAL WORKERS	-	-	43,000
163	EDUCATIONAL ASSISTANTS	234,026	246,000	246,000
188	BONUS PAYMENTS	28,185	-	-
189	OTHER SALARIES & WAGES	40,370	43,000	9,000
201	SOCIAL SECURITY	48,661	54,000	54,000
204	STATE RETIREMENT	67,000	74,000	72,100
207	MEDICAL INSURANCE	183,243	190,000	190,000
210	UNEMPLOYMENT COMPENSATION	810	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	11,381	12,500	12,600
217	RETIREMENT - HYBRID STABILIZATION	-	3,100	3,400
355	TRAVEL	427	3,000	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	8,330	18,000	25,000
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	11,847	10,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	500
599	OTHER CHARGES	-	-	500
790	OTHER EQUIPMENT	-	-	-
	TOTAL EARLY CHILDHOOD EDUCATION	1,178,796	1,220,600	1,247,100
73901	COVID 19 EXPENDITURES			
210	UNEMPLOYMENT COMPENSATION	827	-	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
	TOTAL COVID 19 EXPENDITURES	827	-	-
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	39,842	45,000	42,500
201	SOCIAL SECURITY	2,470	4,000	3,000
204	STATE RETIREMENT	-	500	3,650
210	UNEMPLOYMENT COMPENSATION	114	200	200
212	EMPLOYER MEDICARE LIABILITY	578	300	650
304	ARCHITECTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
707	BUILDING IMPROVEMENT	165,977	9,327,000	1,200,475
	TOTAL REGULAR CAPITAL OUTLAY	208,981	9,377,000	1,250,475
	TOTAL ESTIMATED EXPENDITURES	85,857,905	94,046,695	88,771,360
82300	<u>OTHER DEBT SERVICE</u>			
82330	EDUCATION			
620	DEBT SERVICE CONTRIBUTION	150,000	150,000	150,000
	TOTAL OTHER DEBT SERVICE - EDUCATION	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	-	-	-
	TOTAL OTHER USES - TRANSFERS OUT	4,000,000	-	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	90,007,905	94,196,695	88,921,360
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(1,548,924)	(8,819,000)	(1,263,339)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	23,207,363	21,658,439	12,839,439
	ESTIMATED ENDING FUND BALANCE - JUNE 30	21,658,439	12,839,439	11,576,100

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND NO. 142
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2023

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47131	VOCATIONAL EDUCATION BASIC GRANTS	162,405	210,519	433,358
47141	TITLE I GRANTS LOCAL EDUCATION AGENCIES	2,531,720	2,564,616	2,673,899
47143	EDUCATION OF THE HANDICAPPED ACT	2,462,459	3,090,560	2,621,595
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	136,899	148,987	125,451
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	-	10,082	-
47147	SAFE AND DRUG FREE SCHOOLS	-	-	-
47150	21st CENTURY COMMUNITY LEARNING CENTERS	298,474	475,981	-
47189	EISENHOWER PROFESSIONAL DEVELOPMENT	477,889	588,090	366,209
47301	ELEMENTARY AND SECONDARY SCHOOL EMERG	1,944,800	14,522	-
47303	LEA REOPENING & PROGRAMMIC SUPPORT	125,000	-	-
47307	ESSER 2.0	2,231,491	5,712,689	-
47309	COVID-19 GRANT D (HQIM LITERACY - TNTP)	-	175,000	-
47401	ESSER 3.0	-	17,841,500	-
47402	AMERICAN RESCUEPLAN ACT GRANT #2	-	569,238	-
47403	AMERICAN RESCUE PLAN ACT GRANT #3	-	37,951	-
47404	AMERICAN RESCUE PLAN ACT GRANT #4	-	52,034	-
47590	OTHER FEDERAL THROUGH STATE	112,051	3,141,917	773,272
47801	COVID 19 GRANT #6	25,726	-	-
	TOTAL FEDERAL GOVERNMENT	10,508,914	34,633,686	6,993,784
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49800	TRANSFERS IN	4,000,000	-	-
	TOTAL OTHER SOURCES	4,000,000	-	-
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	14,508,914	34,633,686	6,993,784
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION			
116	TEACHERS	651,018	910,534	710,100
163	EDUCATIONAL ASSISTANTS	165,120	307,655	188,682
189	OTHER SALARIES / WAGES	19,662	2,684,152	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	49,287	250,426	55,725
204	STATE RETIREMENT	68,065	346,525	79,405
207	MEDICAL INSURANCE	116,213	664,799	149,074
210	UNEMPLOYMENT COMPENSATION	837	12,048	5,395
212	EMPLOYER MEDICARE LIABILITY	11,527	57,786	13,035
299	OTHER FRINGE BENEFITS	750	-	-
370	CONTRACTS FOR SUBS	49,446	124,625	81,829
399	OTHER CONTRACTED SERVICES	4,917	4,820	4,820
429	INSTRUCTIONAL SUPPLIES	137,388	783,628	135,359
430	TEXTBOOKS - ELECTRONIC	-	223,706	-
449	TEXTBOOKS	-	396,000	-
471	SOFTWARE	-	1,073,911	-

MINUTES OF JULY TERM, 2022

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ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
499	OTHER SUPPLIES & MATERIALS	-	19,328	-
599	OTHER CHARGES	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	267,109	740,059	85,000
	TOTAL REGULAR INSTRUCTION	1,541,339	8,600,002	1,508,424
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	7,306	37,000	14,000
163	EDUCATIONAL ASSISTANTS	1,224,826	1,569,017	1,467,000
171	SPEECH PATHOLOGIST	-	164,570	48,040
189	OTHER SALARIES/WAGES	28,003	48,589	-
201	SOCIAL SECURITY	71,963	108,561	94,689
204	STATE RETIREMENT	53,094	81,074	62,665
207	MEDICAL INSURANCE	338,594	584,867	493,563
210	UNEMPLOYMENT COMPENSATION	2,560	8,913	9,230
212	EMPLOYER MEDICARE LIABILITY	16,830	25,972	22,163
299	OTHER FRINGE BENEFITS	500	1,000	1,000
312	CONTRACTS WITH OTHER AGENCIES	53,194	222,279	-
370	CONTRACTS FOR SUBS	9,549	20,000	15,000
399	OTHER CONTRACTED SERVICES	28,318	-	-
429	INSTRUCTIONAL SUPPLIES	52,263	382,604	-
499	OTHER SUPPLIES & MATERIALS	25,275	75,014	8,586
599	OTHER CHARGES	-	31,510	-
725	SPECIAL EDUCATION EQUIPMENT	80,428	109,433	-
	TOTAL SPECIAL EDUCATION PROGRAM	1,992,703	3,470,401	2,235,936
71300	CAREER & TECHNICAL EDUCATION PROGRAM			
189	OTHER SALARIES & WAGES	30,911	42,132	43,680
201	SOCIAL SECURITY	1,885	2,612	2,867
204	STATE RETIREMENT	619	1,587	1,960
207	MEDICAL INSURANCE	3,414	-	-
210	UNEMPLOYMENT COMPENSATION	86	84	111
212	EMPLOYER MEDICARE LIABILITY	441	611	650
429	INSTRUCTIONAL SUPPLIES	13,206	22,456	23,394
471	SOFTWARE	-	68,220	-
499	OTHER SUPPLIES & MATERIALS	-	-	4,000
730	VOCATIONAL INSTRUCTION EQUIPMENT	96,699	1,478,246	272,245
	TOTAL CAREER & TECHNICAL ED. PROGRAM	147,261	1,615,949	348,907
71901	COVID 19 EXPENDITURES			
116	TEACHERS	34,058	-	-
163	EDUCATIONAL ASSISTANTS	1,755	-	-
189	OTHER SALARIES/WAGES	10,419	-	-
201	SOCIAL SECURITY	2,866	-	-
204	STATE RETIREMENT	4,468	-	-
210	UNEMPLOYMENT COMPENSATION	15,357	-	-
212	EMPLOYER MEDICARE LIABILITY	670	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
429	INSTRUCTIONAL SUPPLIES	33,322	-	-
430	TEXTBOOKS - ELECTRONIC	72,219	-	-
449	TEXTBOOKS	1,047,941	-	-
471	SOFTWARE	218,526	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	507,975	-	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
	TOTAL COVID 19 EXPENDITURES	1,949,576	-	-
72000	SUPPORT SERVICES			
72120	HEALTH SERVICES			
130	SOCIAL WORKERS	-	70,840	73,674
131	MEDICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	-	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	-	4,395	4,569
204	STATE RETIREMENT	-	7,297	7,369
207	MEDICAL INSURANCE	-	9,800	10,300
210	UNEMPLOYMENT COMPENSATION	-	328	300
212	EMPLOYER MEDICARE LIABILITY	-	1,030	1,068
399	OTHER CONTRACTED SERVICES	33,000	945,865	-
413	DRUGS & MEDICAL SUPPLIES	-	35,666	-
499	OTHER SUPPLIES & MATERIALS	-	162	-
735	HEALTH EQUIPMENT	-	145,444	-
	TOTAL HEALTH SERVICES	33,000	1,220,827	97,280
72130	OTHER STUDENT SUPPORT			
123	GUIDANCE PERSONNEL	-	1,150,000	-
124	PSYCHOLOGICAL PERSONNEL	-	-	-
130	SOCIAL WORKERS	-	444,138	-
189	OTHER WAGES/SALARIES	57,585	59,850	62,244
201	SOCIAL SECURITY	3,211	107,762	3,860
204	STATE RETIREMENT	5,914	168,955	6,225
207	MEDICAL INSURANCE	9,438	249,659	10,145
210	UNEMPLOYMENT COMPENSATION	35	2,275	374
212	EMPLOYER MEDICARE LIABILITY	751	26,315	903
355	TRAVEL	2,674	32,500	37,951
399	OTHER CONTRACTED SERVICE	-	-	-
499	OTHER MATERIALS/SUPPLIES	2,472	96,206	11,500
524	INSERVICE/STAFF DEVELOPMENT	12,703	12,870	44,000
599	OTHER CHARGES	-	44,427	100,000
790	OTHER EQUIPMENT	1,240	17,730	-
	TOTAL OTHER STUDENT SUPPORT	96,023	2,412,687	277,202
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	45,843	47,221	47,221
161	SECRETARY (S)	28,971	29,850	31,044
189	OTHER SALARIES & WAGES	875,403	1,220,028	885,467
201	SOCIAL SECURITY	56,944	80,932	59,738
204	STATE RETIREMENT	91,711	127,400	90,076
207	MEDICAL INSURANCE	86,911	128,117	113,476
210	UNEMPLOYMENT COMPENSATION	779	5,796	5,666
212	EMPLOYER MEDICARE LIABILITY	13,320	18,816	13,974
355	TRAVEL	664	2,300	4,500
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	-
399	OTHER CONTRACTED SERVICES	4,171	153,348	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES & MATERIALS	1,716	14,007	5,252
524	INSERVICE/STAFF DEVELOPMENT	198,601	359,407	111,225

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
790	OTHER EQUIPMENT	4,663	7,339	5,634
	TOTAL REGULAR INSTRUCTION PROGRAM	1,409,697	2,194,560	1,373,272
72220	SPECIAL EDUCATION PROGRAM			
124	PSYCHOLOGICAL PERSONNEL	27,957	147,886	31,924
131	MEDICAL PERSONNEL	128,010	159,606	152,284
162	CLERICAL PERSONNEL	29,183	-	-
169	PART TIME PERSONNEL	28,258	36,000	43,200
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	12,522	23,161	14,023
204	STATE RETIREMENT	6,494	19,781	8,700
207	MEDICAL INSURANCE	27,531	37,318	23,200
210	UNEMPLOYMENT COMPENSATION	280	1,678	1,341
212	EMPLOYER MEDICARE LIABILITY	2,929	5,473	3,241
312	CONTRACTS WITH PRIVATE AGENCIES	34,953	-	35,000
330	OPERATING LEASE PAYMENT	66,502	80,000	35,000
399	OTHER CONTRACTED SERVICES	-	121,500	-
499	OTHER SUPPLIES & MATERIALS	-	-	-
524	INSERVICE/STAFF DEVELOPMENT	6,125	24,632	-
	TOTAL SPECIAL EDUCATION PROGRAM	370,744	657,035	347,913
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
355	ADMIN. TRAVEL	-	-	-
524	ADMIN. STAFF DEVELOPMENT	100	3,000	4,000
599	OTHER CHARGES	-	-	-
	TOTAL CAREER & TECHNICAL ED. PROGRAM	100	3,000	4,000
72250	TECHNOLOGY			
138	INSTRUCTIONAL COMPUTER PERSONNEL	-	238,712	-
201	SOCIAL SECURITY	-	14,800	-
204	STATE RETIREMENT	-	11,936	-
207	MEDICAL INSURANCE	-	59,115	-
210	UNEMPLOYMENT COMPENSATION	-	300	-
212	EMPLOYER MEDICARE LIABILITY	-	3,462	-
470	CABLING	-	418,503	-
790	OTHER EQUIPMENT	-	831,177	-
	TOTAL TECHNOLOGY	-	1,578,005	-
72410	OFFICE OF THE PRINCIPAL			
139	ASSISTANT PRINCIPAL	33,382	-	37,908
201	SOCIAL SECURITY	1,985	-	2,350
204	STATE RETIREMENT	3,428	-	3,294
207	MEDICAL INSURANCE	7,497	-	8,000
210	UNEMPLOYMENT COMPENSATION	19	-	300
212	EMPLOYER MEDICARE LIABILITY	476	-	600
	TOTAL OFFICE OF THE PRINCIPAL	46,787	-	52,452
72610	OPERATION OF PLANT			
399	OTHER CONTRACTED SERVICES	-	202,224	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
	TOTAL OPERATION OF PLANT	-	202,224	-
72620	MAINTENANCE OF PLANT			
189	OTHER WAGES AND SALARIES	-	248,916	-
201	SOCIAL SECURITY	-	15,434	-
204	STATE RETIREMENT	-	12,447	-
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT	-	225	-
212	EMPLOYER MEDICARE	-	3,611	-
499	OTHER SUPPLIES AND MATERIALS	-	4,760	-
	TOTAL MAINTENANCE OF PLANT	-	285,393	-
72710	TRANSPORTATION			
146	BUS DRIVERS	41,675	110,722	50,000
189	OTHER SALARIES/WAGES	23,640	41,600	28,800
201	SOCIAL SECURITY	4,045	7,275	4,936
204	STATE RETIREMENT	2,118	4,727	2,900
210	UNEMPLOYMENT COMPENSATION	187	814	479
212	EMPLOYER MEDICARE	947	322	1,170
315	CONTRACTS WITH VEHICLE OWNERS	-	3,370	2,500
729	TRANSPORTATION EQUIPMENT	69,656	75,000	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL TRANSPORTATION	142,268	243,830	90,785
72901	COVID 19 EXPENDITURES			
189	OTHER SALARIES & WAGES	34,677	-	-
201	SOCIAL SECURITY	2,150	-	-
204	STATE RETIREMENT	2,732	-	-
210	UNEMPLOYMENT COMPENSATION	5,753	-	-
212	EMPLOYER MEDICARE	503	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
499	OTHER SUPPLIES AND MATERIALS	53	-	-
790	OTHER EQUIPMENT	278,166	-	-
	TOTAL COVID 19 EXPENDITURES	324,034	-	-
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICE			
165	CAFETERIA PERSONNEL	-	190,991	-
201	SOCIAL SECURITY	-	11,844	-
204	STATE RETIREMENT	-	9,162	-
210	UNEMPLOYMENT COMPENSATION	-	1,331	-
212	EMPLOYER MEDICARE	-	2,772	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
710	FOOD SERVICE EQUIPMENT	-	220,000	-
	TOTAL FOOD SERVICE	-	436,100	-
73300	COMMUNITY SERVICES			
105	SUPERVISOR/DIRECTOR	-	-	19,440
116	TEACHERS	166,129	275,450	330,840
163	OTHER SALARIES & WAGES	-	14,175	-

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	AMENDED 2021 - 2022	RECOMMENDED 2022 - 2023
189	OTHER SALARIES & WAGES	76,021	87,009	104,880
201	SOCIAL SECURITY	14,963	23,254	28,220
204	STATE RETIREMENT	20,175	32,785	41,218
210	UNEMPLOYMENT COMPENSATION	61	1,434	2,898
212	EMPLOYER MEDICARE	3,500	5,465	6,600
355	TRAVEL	-	500	3,000
399	OTHER CONTRACTED SERVICES	-	-	15,000
429	INSTRUCTIONAL SUPPLIES	6,494	13,082	29,463
499	OTHER SUPPLIES AND MATERIALS	-	6,600	-
524	INSERVICE/STAFF DEVELOPMENT	-	500	3,000
599	OTHER CHARGES	10,000	14,726	15,000
790	OTHER EQUIPMENT	-	-	-
	TOTAL COMMUNITY SERVICES	297,343	474,979	599,559
73901	COVID 19 EXPENDITURES			
165	CAFETERIA PERSONNEL	22,407	-	-
201	SOCIAL SECURITY	1,389	-	-
204	STATE RETIREMENT	499	-	-
210	UNEMPLOYMENT COMPENSATION	4,601	-	-
212	EMPLOYER MEDICARE	325	-	-
	TOTAL COVID 19 EXPENDITURES	29,221	-	-
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
706	BUILDING CONSTRUCTION	-	225,000	-
707	BUILDING IMPROVEMENTS	-	8,247,285	-
720	PLANT OPERATION EQUIPMENT	-	2,667,000	-
	TOTAL REGULAR CAPITAL OUTLAY	-	11,139,285	-
76901	COVID 19 EXPENDITURES			
707	BUILDING IMPROVEMENTS	2,024,036	-	-
	TOTAL COVID 19 EXPENDITURES	2,024,036	-	-
	TOTAL ESTIMATED EXPENDITURES	10,404,132	34,534,275	6,935,730
99100	TRANSFER OUT			
504	INDIRECT COST	79,531	99,411	58,054
590	TRANSFER TO OTHER FUNDS	25,173	-	2,000,000
	TOTAL TRANSFER OUT	104,704	99,411	2,058,054
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	10,508,836	34,633,686	8,993,784
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	4,000,078	-	(2,000,000)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	200,000	4,200,078	4,200,078
	ESTIMATED ENDING FUND BALANCE - JUNE 30	4,200,078	4,200,078	2,200,078

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND NO. 143
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2023

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43521	LUNCH PAYMENTS-CHILDREN	17,923	1,265,000	1,265,000
43522	LUNCH PAYMENTS-ADULTS	29,410	65,000	65,000
43523	BREAKFAST	1,778	80,000	80,000
43525	ALA CARTE	27,617	265,000	265,000
43990	OTHER CHARGES FOR SERVICES	3,201	5,000	5,000
	TOTAL CHARGES FOR SERVICES	79,929	1,680,000	1,680,000
44000	<u>OTHER LOCAL REVENUE</u>			
44110	INTEREST EARNED	11,848	15,000	15,000
44170	MISCELLANEOUS REFUNDS	-	5,000	5,000
	TOTAL OTHER CHARGES FOR SERVICES	11,848	20,000	20,000
47000	<u>FEDERAL GOVERNMENT</u>			
47111	SECTION 4 - LUNCH	2,369,110	2,644,632	2,500,000
47112	USDA - COMMODITIES	207,798	300,000	300,000
47113	BREAKFAST	855,329	800,000	800,000
47114	USDA - OTHER	776,215	450,000	450,000
47801	COVID-19 GRANT	15,261	-	-
	TOTAL FED. FUNDS RECEIVED THROUGH STATE	4,223,713	4,194,632	4,050,000
	TOTAL ESTIMATED REVENUE	4,315,490	5,894,632	5,750,000
<u>ESTIMATED EXPENDITURES</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICE			
165	CAFETERIA PERSONNEL	1,545,136	1,750,000	1,750,000
189	OTHER SALARIES & WAGES	39,097	41,000	41,000
201	SOCIAL SECURITY	90,021	100,000	100,000
204	STATE RETIREMENT	58,800	90,000	90,000
207	MEDICAL INSURANCE	364,609	465,000	465,000
210	UNEMPLOYMENT COMPENSATION	3,474	10,000	10,000
212	EMPLOYER MEDICARE	21,247	25,000	25,000
355	TRAVEL	1,151	10,000	10,000
399	OTHER CONTRACTED SERVICES	74,347	80,000	80,000
422	FOOD SUPPLIES	1,769,425	2,500,000	2,500,000
451	UNIFORMS	9,613	15,000	15,000

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
469	USDA - COMMODITIES	207,798	300,000	300,000
499	OTHER SUPPLIES & MATERIALS	271,149	275,000	275,000
510	TRUSTEE'S COMMISSION	155	100	100
524	INSERVICE / STAFF DEVELOPMENT	-	4,900	4,900
710	FOOD SERVICE EQUIPMENT	42,823	228,632	84,000
	TOTAL FOOD SERVICE	4,498,845	5,894,632	5,750,000
73901	COVID-19 EXPENDITURES			
210	UNEMPLOYMENT COMPENSATION	15,261	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	-	-
	TOTAL COVID-19 EXPENDITURES	15,261	-	-
	TOTAL ESTIMATED EXPENDITURES	4,514,106	5,894,632	5,750,000
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(198,616)	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,458,121	2,259,505	2,259,505
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,259,505	2,259,505	2,259,505

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND NO. 151
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

TAX RATE: \$ 0.09

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	859,213	792,000	1,045,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	14,822	11,000	11,000
40125	TRUSTEE COLLECTION/BANKRUPTCY	233	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	33,932	9,000	9,000
40140	INTEREST & PENALTIES	3,046	2,000	2,000
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	200	200
40163	PAYMENT IN LIEU OF TAXES-LOCAL	15,532	8,900	15,400
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	41,357	8,400	25,000
40270	BUSINESS TAX	17,828	4,000	15,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	80,273	7,500	80,000
	TOTAL LOCAL TAXES	1,067,722	843,150	1,202,750
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44170	MISCELLANEOUS REFUNDS	-	-	-
	TOTAL OTHER LOCAL REVENUE	-	-	-
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	1,217,722	993,150	1,352,750
<u>ESTIMATED EXPENDITURES</u>				
80000	<u>DEBT SERVICE</u>			
82100	<u>PRINCIPAL</u>			
82110	PRINCIPAL - GENERAL GOVERNMENT			
612	PRINCIPAL ON OTHER LOANS	-	-	-
	TOTAL GENERAL GOVERNMENT	-	-	-
82130	PRINCIPAL - EDUCATION			
601	PRINCIPAL ON BONDS-2002 School Refund (S02SR)	-	-	-
612	PRINCIPAL ON OTHER LOANS PAYABLE	-	-	-
	TOTAL EDUCATION	-	-	-
	TOTAL PRINCIPAL	-	-	-

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MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

ACCT. CODE	DESCRIPTION	AUDITED 2020 - 2021	REVISED 2021 - 2022	RECOMMENDED 2022 - 2023
82200	<u>INTEREST</u>			
82210	INTEREST - GENERAL GOVERNMENT			
613	INTEREST ON OTHER LOANS	-	-	-
	TOTAL GENERAL GOVERNMENT	-	-	-
82230	INTEREST - EDUCATION			
603	INTEREST ON BONDS - 2002 School Refund (S02SR)	-	-	-
613	INTEREST ON OTHER LOANS PAYABLE	-	-	-
	TOTAL EDUCATION	-	-	-
	TOTAL INTEREST	-	-	-
82300	<u>OTHER DEBT SERVICE</u>			
82310	OTHER - GENERAL GOVERNMENT			
510	TRUSTEE'S COMMISSION	19,257	50,000	60,000
606	OTHER DEBT ISSUANCE COST	-	35,000	35,000
699	OTHER DEBT SERVICE	-	-	-
	TOTAL GENERAL GOVERNMENT	19,257	85,000	95,000
82330	OTHER - EDUCATION			
606	OTHER DEBT ISSUANCE CHARGES	-	-	-
699	OTHER DEBT SERVICE	-	30,000	30,000
	TOTAL EDUCATION	-	30,000	30,000
99000	<u>OTHER USES</u>			
99100	TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS	-	1,387,000	-
	TOTAL TRANSFERS OUT	-	1,387,000	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	19,257	1,502,000	125,000
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. EXPENSES & OTHER USES	1,198,465	(508,850)	1,227,750
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,387,511	2,585,976	2,077,126
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,585,976	2,077,126	3,304,876

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE		TAX RATE:		\$	0.05
CAPITAL PROJECTS FUND 171					
STATEMENT OF PROPOSED OPERATIONS					
FOR THE YEAR ENDING JUNE 30, 2023					
ACCOUNT		AUDITED	AMENDED	RECOMMENDED	
NO.	DESCRIPTION	2020 - 2021	2021 - 2022	2022 - 2023	
<u>ESTIMATED REVENUE</u>					
40000	<u>LOCAL TAXES</u>				
40110	CURRENT PROPERTY TAXES	511,119	471,000	585,000	
40120	TRUSTEE'S COLLECTION, DELINQUENT	14,822	4,000	4,000	
40125	TRUSTEE COLLECTION/ BANKRUPTCY	-	150	150	
40130	CLERK & MASTER COLLECTION-PRIOR YR.	7,795	2,000	2,000	
40140	INTEREST & PENALTIES	2,383	500	500	
40163	PAYMENT IN LIEU OF TAXES-LOCAL	9,236	8,900	11,600	
40200	COUNTY LOCAL OPTIONAL TAXES				
40270	BUSINESS TAX	10,738	4,000	4,000	
TOTAL LOCAL TAXES		556,093	490,550	607,250	
46000	<u>STATE OF TENNESSEE</u>				
46980	OTHER STATE GRANTS - ECD BLOCK GRANT	-	355,833	355,833	
46990	OTHER STATE REVENUES-GOVERNOR'S 1X FUNDING	-	531,883	-	
TOTAL OTHER STATE GRANTS		-	887,716	355,833	
49000	<u>OTHER SOURCES (NON-REVENUE)</u>				
49800	TRANSERS IN	-	-	2,000,000	
TOTAL OTHER SOURCES (NON-REVENUE)		-	-	2,000,000	
TOTAL REVENUE AND OTHER SOURCES		556,093	1,378,266	2,963,083	
<u>ESTIMATED EXPENDITURES</u>					
90000	<u>CAPITAL PROJECTS</u>				
91110	GENERAL ADMINISTRATION PROJECTS				
304	ARCHITECTS	-	-	105,000	
316	CONTRIBUTIONS	-	-	125,000	
399	OTHER CONTRACTED SERVICES	-	-	250,000	
707	BUILDING IMPROVEMENTS	-	-	150,000	
718	MOTOR VEHICLES	-	50,000	-	
799	OTHER CAPITAL OUTLAY	-	413,759	413,759	
TOTAL GENERAL ADMINISTRATION PROJECTS		-	463,759	1,043,759	
91190	OTHER GENERAL GOVERNMENT PROJECTS				
510	TRUSTEE'S COMMISSION	11,002	60,000	60,000	
713	HIGHWAY CONSTRUCTION - PAVING	-	931,883	-	
799	OTHER CAPITAL OUTLAY	3,698	-	2,000,000	
TOTAL OTHER GENERAL GOVERNMENT PROJECTS		14,700	991,883	2,060,000	
TOTAL ESTIMATED EXPENDITURES		14,700	1,455,642	3,103,759	
EXCESS OF REVENUE OVER (UNDER)					
ESTIMATED EXPENDITURES & TRANSFERS		541,393	(77,376)	(140,676)	
ESTIMATED BEGINNING FUND BALANCE - JULY 1		402,819	944,212	866,836	
ESTIMATED ENDING FUND BALANCE - JUNE 30		944,212	866,836	726,160	

MINUTES OF JULY TERM, 2022

MONDAY THE 18TH

TIPTON COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND 177
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2023

ACCT. NO.	DESCRIPTION	AUDITED 2020 - 2021	ESTIMATED 2021 - 2022	RECOMMENDED 2022 - 2023
<u>ESTIMATED REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44170	MISCELLANEOUS REFUNDS	129	-	-
	TOTAL REVENUE AND OTHER SOURCES	129	-	-
<u>ESTIMATED 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	717,518	102,563	-
707	BUILDING IMPROVEMENTS	-	-	-
	TOTAL EXPENDITURES AND OTHER SOURCES	717,518	102,563	-
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(717,389)	(102,563)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	819,952	102,563	-
	ESTIMATED ENDING FUND BALANCE - JUNE 30	102,563	-	-