

Tipton County

TENNESSEE

The Tax Levy Resolution

The Appropriation Resolution

And

Budget Statements of the Individual Funds

For the Year Ending June 30, 2024

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**A RESOLUTION FIXING THE TAX LEVY IN
TIPTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2023**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 17th day of July 2023, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2023, shall be \$1.5217 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
General	\$ 0.7960
Solid Waste / Sanitation	\$ 0.0373
Highway / Public Works	\$ 0.0671
General Purpose School	\$ 0.5169
Debt Service	\$ 0.0671
General Capital Projects	\$ 0.0373
Total	<u>\$ 1.5217</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.

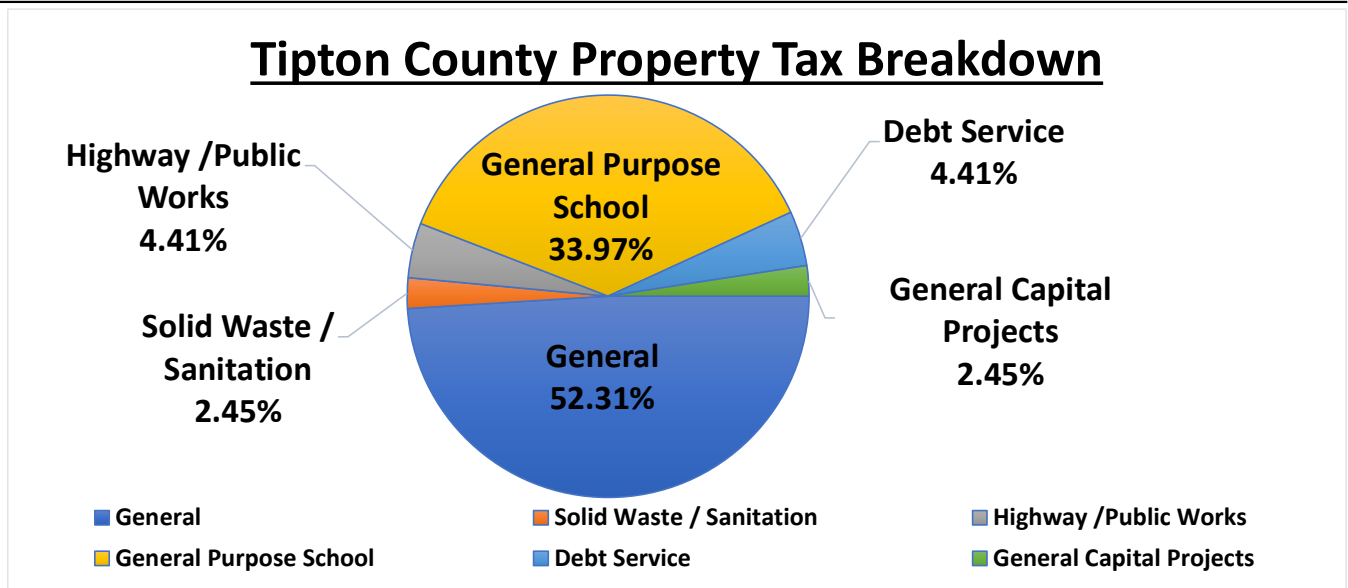
SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Tipton County, Tennessee, which are in conflict with this resolution, are hereby repealed.

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 17th day of July 2023.

Tipton County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2023 Assessments Based Upon Estimated
Assessed Valuation of \$1,744,230,421

Fund		Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 8%	Net Estimated Collection of Taxes
General	\$	0.7960	\$13,884,074.15	\$1,110,725.93	\$12,773,348.22
Solid Waste / Sanitation	\$	0.0373	\$650,597.95	\$52,047.84	\$598,550.11
Highway /Public Works	\$	0.0671	\$1,170,378.61	\$93,630.29	\$1,076,748.32
General Purpose School	\$	0.5169	\$9,015,927.05	\$721,274.16	\$8,294,652.88
Debt Service	\$	0.0671	\$1,170,378.61	\$93,630.29	\$1,076,748.32
General Capital Projects	\$	0.0373	\$650,597.95	\$52,047.84	\$598,550.11
Total	\$	1.5217	\$26,541,954.32	\$2,123,356.35	\$24,418,597.97



**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 17th day of July, 2023, 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, 2023 and ending June 30, 2024 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	327,900
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	347,818
51500	ELECTION COMMISSION	496,963
51600	REGISTER OF DEEDS	441,840
51720	DEVELOPMENT/PLANNING & ZONING	408,421
51730	BUILDINGS	665,394
51750	CODE COMPLIANCE/TOSHA	17,777
51760	GEOGRAPHICAL INFORMATION SYSTEM	163,153
51800	COUNTY BUILDINGS/COURTHOUSE	205,900
51900	OTHER GENERAL ADMINISTRATION	117,750
52100	ACCOUNTING & BUDGETING	508,875
52300	PROPERTY ASSESSOR'S OFFICE	605,575
52310	REAPPRAISAL PROGRAM	31,300
52400	COUNTY TRUSTEE'S OFFICE	485,625
52500	COUNTY COURT CLERK	677,805
52600	DATA PROCESSING/INFORMATION TECHNOLOGY	144,862
53100	CIRCUIT COURT	914,930
53300	GENERAL SESSIONS COURT	363,053
53330	TOTAL DRUG COURT	30,000
53400	CHANCERY COURT	491,025
53500	JUVENILE COURT	212,828
53600	DISTRICT ATTORNEY GENERAL	65,000
53800	PROBATE COURT	200,815
53900	OTHER ADMINISTRATION OF JUSTICE/COMPLEX	49,200
53930	VICTIM ASSISTANCE PROGRAM	30,000
54110	SHERIFF'S DEPARTMENT	7,622,464
54120	SPECIAL PATROLS	421,750
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	3,975,790
54220	WORKHOUSE / NEW JUSTICE CENTER	230,416
54310	FIRE PREVENTION & CONTROL	1,313,025
54410	CIVIL DEFENSE	284,053
54490	OTHER EMERGENCY MANAGEMENT	292,426
54610	COUNTY CORONER / MEDICAL EXAMINER	135,000
54900	OTHER PUBLIC SAFETY	170,176
55110	LOCAL HEALTH CENTER	85,945
55120	RABIES & ANIMAL CONTROL	605,125
55130	AMBULANCE SERVICE	105,000

55160	DENTAL HEALTH PROGRAM	428,025
55170	ALCOHOL & DRUG PROGRAMS	477,375
55510	GENERAL WELFARE ASSISTANCE	79,763
55710	SANITATION MANAGEMENT	283,503
56300	SENIOR CITIZENS ASSISTANCE	55,000
56500	LIBRARIES	393,206
56700	PARKS & FAIR BOARD	27,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL	10,000
57100	AGRICULTURE EXTENSION SERVICES	163,953
57500	SOIL CONSERVATION	154,837
58110	TOURISM/TIPTON COUNTY MUSEUM	93,000
58120	INDUSTRIAL DEVELOPMENT	983,805
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT	562,972
58300	VETERAN'S SERVICES	85,005
58600	EMPLOYEE BENEFITS	25,000
58811	COVID-19 GRANT A	151,000
58832	ARPA GRANT #2	450,000
58837	ARPA GRANT #7	81,000
58900	MISCELLANEOUS	717,455
91130	PUBLIC SAFETY PROJECTS	690,887
91190	OTHER GENERAL GOVERNMENT PROJECTS	500,000
	TOTAL GENERAL FUND	<u>\$ 29,670,240</u>

SOLID WASTE FUND - 116

55770	POSTCLOSURE CARE COSTS	40,000
64000	LITTER & TRASH COLLECTION	<u>1,636,805</u>
	TOTAL SOLID WASTE	<u>\$ 1,676,805</u>

DRUG FUND - 122

54150	DRUG ENFORCEMENT	<u>282,500</u>
	TOTAL DRUG ENFORCEMENT	<u>\$ 282,500</u>

OTHER GENERAL GOV. SPECIAL REVENUE FUND - 127 - ARPA

58831	AMERICAN RESCUE PLAN ACT GRANT #1	2,800,000
99100	TRANSFERS OUT	<u>1,000,000</u>
	TOTAL OTHER GEN. GOV. SPECIAL REVENUE FUND	<u>\$ 3,800,000</u>

HIGHWAY /PUBLIC WORKS FUND - 131

61000	ADMINISTRATION	759,885
62000	HIGHWAY & BRIDGE MAINTENANCE	3,826,900
63100	OPERATION & MAINTENANCE OF EQUIPMENT	841,225
65000	OTHER CHARGES	947,600
66000	EMPLOYEE BENEFITS	919,500
68000	CAPITAL OUTLAY	<u>3,491,500</u>
	TOTAL HIGHWAY / PUBLIC WORKS	<u>\$ 10,786,610</u>

GENERAL PURPOSE SCHOOL FUND - 141

71100	REGULAR INSTRUCTION PROGRAM	47,687,794
71150	ALTERNATIVE INSTRUCTION PROGRAM	1,085,846
71200	SPECIAL EDUCATION PROGRAM	9,187,615
71300	CAREER & TECHNICAL EDUCATION PROGRAM	3,031,172
71600	ADULT EDUCATION PROGRAM	222,896
72120	HEALTH SERVICES	1,238,851
72130	OTHER STUDENT SUPPORT	3,069,953
72210	REGULAR INSTRUCTION PROGRAM	3,351,231
72220	SPECIAL EDUCATION PROGRAM	679,877
72230	CAREER & TECHNICAL EDUCATION PROGRAM	118,302
72250	TECHNOLOGY	1,302,823
72290	OTHER PROGRAMS	-
72310	BOARD OF EDUCATION	1,341,000
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT	392,042

72410	OFFICE OF THE PRINCIPAL	7,195,183
72510	FISCAL SERVICES	849,766
72610	OPERATION OF PLANT	4,829,000
72620	MAINTENANCE OF PLANT	2,167,259
72710	TRANSPORTATION	6,763,785
73100	FOOD SERVICES	247,215
73300	COMMUNITY SERVICES	905,540
73400	EARLY CHILDHOOD EDUCATION	1,463,683
76100	REGULAR CAPITAL OUTLAY	1,314,725
	TOTAL GENERAL PURPOSE SCHOOL FUND	<u>\$ 98,445,558</u>

SCHOOL FEDERAL PROJECTS FUND - 142

71100	REGULAR INSTRUCTION	1,591,333
71200	SPECIAL EDUCATION PROGRAM	2,329,380
71300	CAREER & TECHNICAL EDUCATION PROGRAM	97,805
72120	HEALTH SERVICES	100,515
72130	OTHER STUDENT SUPPORT	333,064
72210	REGULAR INSTRUCTION PROGRAM	1,326,144
72220	SPECIAL EDUCATION PROGRAM	378,615
72230	CAREER & TECHNICAL EDUCATION PROGRAM	4,000
72410	OFFICE OF THE PRINCIPAL	46,552
72710	TRANSPORTATION	50,601
99100	TRANSFERS OUT	57,593
	TOTAL SCHOOL FEDERAL PROJECTS	<u>\$ 6,315,602</u>

CENTRAL CAFETERIA FUND - 143

73100	FOOD SERVICES	5,750,000
	TOTAL CENTRAL CAFETERIA FUND	<u>\$ 5,750,000</u>

GENERAL DEBT SERVICE FUND - 151

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	<u>\$ 125,000</u>

GENERAL CAPITAL PROJECT FUND - 171

91110	GENERAL ADMINISTRATION PROJECTS	1,106,001
91190	OTHER GENERAL GOVERNMENT PROJECTS	2,776,368
	TOTAL GENERAL CAPITAL PROJECT FUND	<u>\$ 3,882,369</u>

EDUCATION CAPITAL PROJECT FUND - 177

91300	EDUCATION CAPITAL PROJECTS	-
	TOTAL EDUCATION CAPITAL PROJECT FUND	<u>\$ -</u>

TOTAL APPROPRIATIONS

\$ 160,734,684

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

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution, which cover the same, purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2024. 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, 2022 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 2023-2024 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, 2024.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2023. 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, 2024.

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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 17th day of July 2023.

BUDGET SUMMARY

Tipton County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2024

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	\$ 23,594,632	\$ 27,065,515	\$ -	\$ 1,000,000	\$ 28,065,515	\$ 29,670,240	\$ -	\$ 29,670,240	\$ (1,604,725)	\$ 21,989,907	74.11%
Solid Waste / Sanitation	2,077,396	1,637,000	-	-	1,637,000	1,676,805	-	1,676,805	(39,805)	2,037,591	121.52%
Drug control	515,685	235,000	-	-	235,000	282,500	-	282,500	(47,500)	468,185	165.73%
Other Gen. Gov. Spec. Rev.-ARPA	10,346,810	250,000	-	-	250,000	2,800,000	1,000,000	3,800,000	(3,550,000)	6,796,810	178.86%
Highway / Public Works	3,507,847	9,388,300	-	-	9,388,300	10,786,610	-	10,786,610	(1,398,310)	2,109,537	19.56%
General Purpose School	33,953,440	98,895,558	-	50,000	98,945,558	98,445,558	-	98,445,558	500,000	34,453,440	35.00%
School Federal Projects	2,484,466	6,315,602	-	-	6,315,602	6,258,009	57,593	6,315,602	-	2,484,466	39.34%
Central Cafeteria	3,981,325	5,750,000	-	-	5,750,000	5,750,000	-	5,750,000	-	3,981,325	69.24%
General Debt Service	3,822,744	1,204,350	-	-	1,204,350	125,000	-	125,000	1,079,350	4,902,094	3921.68%
General Capital Projects	3,217,830	1,258,080	-	-	1,258,080	3,882,369	-	3,882,369	(2,624,289)	593,541	15.29%
Education Capital Projects	12,708	-	-	-	-	-	-	-	-	12,708	#DIV/0!
Totals	\$ 87,514,883	\$ 151,999,405	\$ -	\$ 1,050,000	\$ 153,049,405	\$ 159,677,091	\$ 1,057,593	\$ 160,734,684	\$ (7,685,279)	\$ 79,829,604	

Governmental Funds	Estimated Beginning Fund Balance July 1
General	\$ 15,983,518
Solid Waste / Sanitation	1,547,022
Drug control	353,638
Other Gen. Gov. Spec. Rev.-ARPA	10,340,434
Highway / Public Works	2,279,348
General Purpose School	14,933,425
School Federal Projects	2,199,463
Central Cafeteria	3,761,039
General Debt Service	3,685,363
General Capital Projects	3,090,646
Education Capital Projects	12,709
Totals	\$ 58,186,605

NOTES

Tipton County, TN
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TIPTON COUNTY, TENNESSEE
GENERAL FUND NO. 101
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 3.0%
TAX RATE: \$ 0.7960

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	11,810,885	11,670,000	12,770,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	214,480	180,000	180,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	245	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	180,454	100,000	100,000
40140	INTEREST & PENALTY	76,543	25,000	25,000
40163	PAY IN LIEU OF TAXES-OTHER	1,190,115	1,231,300	1,231,300
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	1,171,519	1,000,000	1,100,000
40220	HOTEL/MOTEL TAX	182,686	120,000	120,000
40240	WHEEL TAX	1,704,655	1,600,000	1,650,000
40250	LITIGATION TAX-ALL COURTS	131,901	100,000	100,000
40270	BUSINESS TAX	264,397	200,000	200,000
40275	MIXED DRINK TAX	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	175,763	150,000	150,000
40350	INTERSTATE TELECOMMUNICATION TAX	-	-	-
TOTAL LOCAL TAXES		17,103,643	16,376,400	17,626,400
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION	55,176	45,000	45,000
41140	CABLE TV FRANCHISE	58,192	40,000	40,000
41500	PERMITS			
41510	BEER PERMITS	2,420	1,000	1,000
41520	BUILDING PERMITS-PLANNING	78,661	50,000	75,000
41590	OTHER PERMITS	-	-	-
TOTAL LICENSES & PERMITS		194,449	136,000	161,000
42000	<u>FINES, FORFEITURES & PENALTIES</u>			
42100	CIRCUIT COURT			
42110	FINES	7,025	5,000	5,000
42120	OFFICERS COST	7,746	4,000	4,000
42140	DRUG CONTROL FINES	8,309	2,000	2,000
42141	DRUG COURT FEES*	5,336	15,000	15,000
42150	JAIL FEES	6,298	4,000	4,000
42180	DUI TREATMENT FINES	2,318	1,000	1,000
42190	DATA PROCESSING FEE - CIRCUIT COURT	1,264	200	200
42191	COURTROOM SECURITY FEE		-	-
42192	VICTIMS ASSISTANCE ASSESSMENTS*	9,145	8,000	8,000
42200	CRIMINAL COURT			
42210	FINES	6,603	10,000	10,000
42280	DUI TREATMENT FINES - CRIMINAL COURT	1,569	750	750
42300	GENERAL SESSIONS COURT			
42310	FINES	120,636	65,000	65,000
42311	FINES FOR LITTERING		-	-
42320	OFFICERS COST	36,746	35,000	35,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
42330	GAME AND FISH	261	400	400
42340	DRUG CONTROL FINES	4,251	3,000	3,000
42341	DRUG COURT FEES*	4,592	15,000	15,000
42350	JAIL FEES	34,242	35,000	35,000
42380	DUI - TREATMENT FUNDS	5,535	7,000	7,000
42390	DATA PROCESSING FEE - GENERAL SESSION	2,110	4,000	4,000
42391	COURTROOM SECURITY FEE	2,337	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS*	12,910	22,000	22,000
42400	JUVENILE COURT			
42410	FINES	214	500	500
42420	OFFICERS COST	722	1,500	1,500
42440	DRUG CONTROL FINES		-	-
42441	DRUG COURT FEES*		-	-
42490	DATA PROCESSING FEE - JUVENILE COURT	36	385	385
42500	CHANCERY COURT			
42520	OFFICERS COST	2,978	1,500	1,500
42530	DATA PROCESSING FEE - CHANCERY COURT	7,596	5,000	5,000
42600	OTHER COURTS - IN-COUNTY			
42640	DRUG CONTROL FINES	-	-	-
42900	OTHER FINES FOREITURES & PENALTIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	15,587	35,000	10,000
42990	OTHER FINES FOREITURES & PENALTIES	1,125	500	500
TOTAL FINES, FORFEITURES & PENALTIES		307,491	282,935	257,935
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43190	OTHER GENERAL SERVICES/PROBATE	38,100	30,000	50,000
43300	FEES			
43350	COPY MACHINE FEES	337	300	300
43360	LIBRARY FEES	8,790	12,000	12,000
43366	GREENBELT LATE APPLICATION FEE	700	300	300
43370	TELEPHONE COMMISSIONS	56,615	45,000	45,000
43383	ADDITIONAL FEES - TITLING & REGISTRATION	-	-	40,000
43392	DATA PROCESSING FEE - REGISTER	22,924	14,000	14,000
43394	DATA PROCESSING FEE - SHERIFF	1,734	1,500	1,500
43395	SEX OFFENDER REGISTRATION FEE-SHERIFF	7,340	9,000	9,000
43396	DATA PROCESSING FEE - COUNTY CLERK	6,249	4,000	4,000
43399	VEHICLE INS. COVERAGE & REINSTATEMENT FEES	4,545	1,500	1,500
43517	TUITION - OTHER	-	-	-
TOTAL CHARGES FOR SERVICES		147,334	117,600	177,600
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	181,106	750,000	1,250,000
44120	LEASE / RENTALS	69,652	65,000	65,000
44130	SALE OF MATERIALS & SUPPLIES	910	500	500
44131	COMMISSARY SALES	53,274	35,000	35,000
44140	SALE OF MAPS	708	1,000	1,000
44145	SALE OF RECYCLED MATERIALS	642	-	-
44160	RETIREEES' INSURANCE PAYMENTS	228	-	-
44170	MISCELLANEOUS REFUNDS	60,781	58,000	15,000
44180	EXPENDITURE CREDITS - EMA TELECOMMUNICATIONS	512	480	480
44500	NONRECURRING ITEMS			
44514	REVENUE FROM JOINT VENTURE- GIS	33,250	33,250	33,250
44530	SALE OF EQUIPMENT	49	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
44540	SALE OF PROPERTY	76,495	3,494	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	94	500	500
44570	CONTRIBUTIONS & GIFTS	4,959	-	-
44990	OTHER LOCAL REVENUE-CLEAN UP PAY/LIENS	3,700	500	500
TOTAL OTHER LOCAL REVENUE		486,360	947,724	1,401,230
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	688,925	550,000	550,000
45520	CIRCUIT COURT CLERK	145,563	150,000	150,000
45540	GENERAL SESSIONS CLERK	259,810	300,000	300,000
45550	CLERK & MASTER	236,702	200,000	200,000
45560	JUVENILE COURT CLERK	36,436	35,000	35,000
45580	REGISTER	372,182	300,000	300,000
45590	SHERIFF	17,130	15,000	15,000
45610	TRUSTEE	876,557	815,000	815,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		2,633,305	2,365,000	2,365,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	13,500	9,000	9,000
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	525,112
46240	SCHOOL RESOURCE OFFICER GRANTS	-	-	150,000
46290	OTHER PUBLIC SAFETY GRANTS	30,950	-	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS21	-	-	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS22	-	15,259	15,259
*46290	OTHER PUBLIC SAFETY GRANTS - THS23	-	35,000	11,000
*46290	OTHER PUBLIC SAFETY GRANTS - THS24	-	-	35,000
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS-DENTAL	320,092	398,400	394,900
46390	OTHER HEALTH & WELFARE GRANTS	-	-	-
46400	PUBLIC WORKS GRANT			
46430	LITTER PROGRAM	57,697	72,500	52,500
46800	OTHER STATE REVENUE			
46820	INCOME TAX	-	-	-
46830	BEER TAX	19,194	14,000	14,000
46835	CERTIFICATE OF TITLE FEES-COUNTY CLERK	11,361	6,500	6,500
46840	ALCOHOLIC BEVERAGE TAX	140,419	130,000	130,000
46845	OPIOID SETTLEMENT FUNDS - TN ABATEMENT COUNCIL	-	-	287,563
46851	STATE REVENUE SHARING - T.V.A.	824,179	825,665	825,665
46852	STATE REVENUE SHARING - TELECOMMUNICATION	78,485	55,000	55,000
46855	STATE SHARED SPORTS GAMING PRIVILEGE TAX	29,767	30,000	30,000
46880	BOARDING OF JURORS	160	-	-
46915	CONTRACTED PRISONER BOARDING	367,653	300,000	300,000
46940	REAPPRAISAL PROGRAM REIMBURSEMENT	-	-	-
46960	REGISTAR SALARY REIMBURSEMENT	15,164	15,000	15,000
*46980	OTHER STATE GRANTS	-	406,560	-
46990	OTHER STATE REVENUE-State Sales Co. Partnership	11,403	10,000	10,000
TOTAL STATE OF TENNESSEE		1,968,024	2,781,312	2,986,499

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47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47147	SAFE & DRUG-FREE SCHOOLS - STATE GRANTS - DFT	-	-	-
47180	COMMUNITY DEVELOPMENT - 3 STAR	-	32,665	-
47220	CIVIL DEFENSE REIMBURSEMENT	80,447	65,000	73,000
47230	DISASTER RELIEF - HAZMAT GRANT	-	-	-
47235	HOMELAND SECURITY GRANTS - UASI	29,944	69,500	70,587
47250	LAW ENFORCEMENT TRAINING GRANT	-	-	-
47301	COVID-19 GRANT # 1 (CARES ACT)	-	-	-
47302	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)	17,238	-	-
47303	COVID-19 GRANT # 3 (ELECTION OFFICE)	-		
47304	COVID-19 GRANT # 4 (DONATED PPE-FEDERAL)	-		
47305	COVID-19 GRANT # 5 (SHERIFF'S OFFICE - CESF)	32,909	-	-
47306	COVID-19 GRANT A (HEALTH DEPT.)	-	151,000	151,000
47401	AMERICAN RESCUE PLAN ACT GRANT # 1 - LIBRARY	22,499	-	-
47402	AMER. RESCUE PLAN ACT GRANT # 2 - HEALTH DEPT.	-	337,500	337,500
47590	OTHER FEDERAL THROUGH STATE	42,034	-	-
47801	COVID-19 GRANT # 6	-		
47802	COVID-19 GRANT # 7	-	-	-
47902	AMERICAN RESCUE PLAN ACT GRANT # 7 - LATCF	-	100,000	50,000
47990	OTHER DIRECT FEDERAL REVENUE	50,974	-	-
*47990	OTHER DIRECT FED REV - ATFOT	-	16,000	16,000
*47990	OTHER DIRECT FED REV - BVP20	-	5,306	-
*47990	OTHER DIRECT FED REV - BVP21	-	9,386	9,386
*47990	OTHER DIRECT FED REV - BVP22	-	9,500	9,500
*47990	OTHER DIRECT FED REV - BVP23	-	-	
*47990	OTHER DIRECT FED REV - DEAOT	-	29,840	30,707
*47990	OTHER DIRECT FED REV - HTTF	-	10,000	10,000
*47990	OTHER DIRECT FED REV - TBIOT	-	10,000	20,000
*47990	OTHER DIRECT FED REV - SSOT	-	15,000	15,000
*47990	OTHER DIRECT FED REV - TCI23	-	9,684	9,684
*47990	OTHER DIRECT FED REV - WTDTF	-	10,000	10,000
*47990	OTHER DIRECT FED REV - VCIF	-	-	290,887
*47990	OTHER DIRECT FED REV - ELC	-	-	400,000
TOTAL FEDERAL GOVERNMENT		276,045	880,381	1,503,251
48000	<u>OTHER GOVERNMENTS & CITIZEN GROUPS</u>			
48100	OTHER GOVERNMENTS			
48130	CONTRIBUTIONS & GIFTS / BOE's Scholarship Contrib.	166,530	50,000	50,000
*48130	CONTRIBUTIONS & GIFTS / BOE's SRO & Imag. Lib.	-	287,750	15,000
48140	CONTRACTED SERVICES / Industrial Dev. Reimbursement	283,347	315,480	50,000
*48140	CONTRACTED SERVICES / WALBRIDGE	-	415,000	415,000
48610	DONATIONS	20,000	7,300	-
48990	OTHER	27,047	81,600	56,600
48991	OPIOID SETTLEMENT FUNDS - PAST REMEDIATION	-	-	-
TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS		496,924	1,157,130	586,600
TOTAL ESTIMATED REVENUE		23,613,575	25,044,482	27,065,515
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	37,598	120,304	-
49800	TRANSERS IN	1,387,000	-	1,000,000
TOTAL OTHER SOURCES (NON-REVENUE)		1,424,598	120,304	1,000,000

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TOTAL ESTIMATED REVENUE & OTHER SOURCES		25,038,173	25,164,786	28,065,515
<u>ESTIMATED EXPENDITURES</u>				
50000	<u>GENERAL GOVERNMENT</u>			
51000	<u>GENERAL ADMINISTRATION</u>			
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	86,200	150,000	150,000
201	SOCIAL SECURITY	6,594	11,500	11,500
305	AUDIT SERVICES	24,998	30,000	30,000
308	CONSULTANTS	2,038	1,000	1,000
320	DUES & MEMBERSHIPS	10,176	14,000	14,000
331	LEGAL SERVICES	13,363	75,000	60,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	6,381	22,000	22,000
355	TRAVEL	7,881	9,000	9,000
399	OTHER CONTRACTED SERVICES	398	1,000	1,000
435	OFFICE SUPPLIES	-	1,000	1,000
506	LIABILITY INSURANCE	12,003	20,000	25,000
513	WORKMANS COMPENSATION	217	300	400
599	OTHER CHARGES	895	3,000	3,000
TOTAL COUNTY COMMISSION		171,144	337,800	327,900
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	800	4,000	4,000
201	SOCIAL SECURITY	61	325	325
435	OFFICE SUPPLIES	-	150	150
TOTAL BEER BOARD		861	4,475	4,475
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	143,053	151,640	160,740
161	SECRETARY	49,002	50,025	53,028
169	PART-TIME PERSONNEL	-	15,000	20,000
186	LONGEVITY PAY	1,200	1,300	1,400
201	SOCIAL SECURITY	14,330	17,100	18,000
204	STATE RETIREMENT	9,603	10,100	13,000
205	EMPLOYEE & DEPENDENT INSURANCE	22,250	24,400	25,900
210	UNEMPLOYMENT COMPENSATION	19	200	200
307	COMMUNICATION	3,370	3,500	3,500
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	-	1,000	1,000
338	MAINT. & REPAIR SER. - VEHICLE	-	1,500	1,500
349	PRINTING; STATIONERY, FORMS	-	2,500	2,500
355	TRAVEL	12,835	22,000	17,000
399	OTHER CONTRACTED SERVICES	1,300	2,000	2,000
425	GASOLINE	-	5,000	5,000
435	OFFICE SUPPLIES	1,376	4,000	4,000
452	UTILITIES	3,935	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	602	700	875
506	LIABILITY INSURANCE	418	400	500
511	VEHICLE & EQUIPMENT INSURANCE	600	700	875
513	WORKMANS COMPENSATION	412	400	500
599	OTHER CHARGES	968	5,500	5,500

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719	OFFICE EQUIPMENT	-	5,000	5,000
	TOTAL COUNTY EXECUTIVE	265,273	329,765	347,818
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	93,656	95,605	101,342
161	SECRETARY/ 1ST DEPUTY	37,926	42,550	45,104
162	CLERICAL PERSONNEL/ 2 PT	1,795	37,185	39,417
169	PART-TIME PERSONNEL	-	10,000	10,000
186	LONGEVITY PAY	2,800	3,000	3,200
187	OVERTIME PAY	988	4,000	4,000
192	ELECTION COMMISSION	5,900	15,000	15,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCTION	16,158	74,000	50,000
201	SOCIAL SECURITY	11,623	21,700	22,350
204	STATE RETIREMENT	6,629	7,100	8,850
205	EMPLOYEE & DEPENDENT INSURANCE	17,215	19,100	18,200
210	UNEMPLOYMENT COMPENSATION	64	900	900
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
305	AUDIT SERVICES-VOTING MACHINES	5,790	27,000	30,000
307	COMMUNICATION	5,753	7,000	7,000
320	DUES & MEMBERSHIPS	-	4,500	5,000
328	JANITORIAL SERVICES	-	1,500	1,500
332	LEGAL NOTICE;RECORDING, COURT COSTS	4,077	18,000	18,000
335	MAINT. & REPAIR SERVICE-BUILDING	2,858	5,000	6,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	17,900	22,000	27,600
347	PEST CONTROL	160	250	250
348	POSTAGE	3,909	12,000	12,000
349	PRINTING; STATIONERY & FORMS/ELECTIONS	445	6,500	7,000
351	RENTALS	570	1,500	1,500
355	TRAVEL	566	9,500	10,000
414	DUPLICATING SUPPLIES	-	2,000	2,000
435	OFFICE SUPPLIES	6,839	12,000	13,000
452	UTILITIES	6,018	8,000	8,000
502	BUILDING AND CONTENT INSURANCE	1,243	1,500	1,875
506	LIABILITY INSURANCE	6,044	5,500	6,875
513	WORKMANS COMPENSATION	380	400	500
599	OTHER CHARGES	553	5,000	6,000
709	DATA PROCESSING EQUIP	2,414	6,000	8,000
711	FURNITURE & FIXTURES	250	800	1,000
719	OFFICE EQUIPMENT	522	1,000	1,000
790	OTHER EQUIPMENT - GRANTS	-	406,560	-
	TOTAL ELECTION COMMISSION	265,545	898,150	496,963
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	100,209	106,225	112,600
162	CLERICAL PERSONNEL	146,120	145,200	153,915
186	LONGEVITY PAY	6,300	4,000	4,100
201	SOCIAL SECURITY	18,245	19,800	20,800
204	STATE RETIREMENT	11,173	12,800	16,100
205	EMPLOYEE & DEPENDENT INSURANCE	27,239	31,800	47,200
210	UNEMPLOYMENT COMPENSATION	84	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
307	COMMUNICATION	2,147	3,500	3,500
320	DUES AND MEMBERSHIPS	235	550	550
337	MAINTENANCE & REPAIR SERVICES - OFFICE EQUIP.	-	11,500	13,200

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355	TRAVEL	1,224	3,500	3,500
399	OTHER CONTR. SERVICES/ BOOK DIGITIZING - 2 YEARS	-	10,000	15,000
435	OFFICE SUPPLIES	3,673	5,000	5,000
452	UTILITIES	9,034	10,500	10,500
499	OTHER SUPPLIES & MATERIALS	7,805	15,000	13,000
502	BUILDING AND CONTENT INSURANCE	1,881	2,200	2,750
506	LIABILITY INSURANCE	836	800	1,000
513	WORKMANS COMPENSATION	536	500	625
709	DATA PROCESSING EQUIPMENT	13,435	3,500	13,000
711	FURNITURE & FIXTURES	-	200	200
719	OFFICE EQUIPMENT	350	500	500
TOTAL REGISTER OF DEEDS		355,026	391,875	441,840
51720	DEVELOPMENT/PLANNING & ZONING			
105	SUPERVISOR/DIRECTOR	78,069	79,695	84,478
162	CLERICAL PERSONNEL	46,840	47,820	50,690
186	LONGEVITY PAY	8,600	9,000	9,400
189	OTHER - BUILDING INSPECTOR	103,480		
189	CODE ENFORCEMENT-BLDG INSPECTOR #1	-	55,720	59,064
189	CODE ENFORCEMENT-BLDG INSPECTOR #2		55,720	59,064
189	CODE ENFORCEMENT-BLDG INSPECTOR #3		-	-
191	BOARD & COMMITTEE MEMBER FEES	8,700	12,000	12,000
201	SOCIAL SECURITY	17,956	20,000	21,100
204	STATE RETIREMENT	11,419	12,000	15,300
205	EMPLOYEE & DEPENDENT INSURANCE	37,209	40,600	43,400
210	UNEMPLOYMENT COMPENSATION	84	400	400
307	COMMUNICATION	2,992	3,500	3,500
335	MAINT. & REPAIR SERVICE-BUILDING	-	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	2,188	3,000	3,000
355	TRAVEL/ALL	377	3,000	3,000
356	TUITION (RECERTIFICATION)	1,012	2,500	2,500
399	OTHER CONTRACTED SERVICES-OVERGROWN PROP.	11,091	10,000	10,000
425	GASOLINE	5,100	8,000	8,000
435	OFFICE SUPPLIES	2,294	3,500	3,500
451	UNIFORMS	-	600	600
452	UTILITIES	3,016	3,600	3,600
499	OTHER SUPPLIES & MATERIALS	1,563	-	-
502	BUILDING AND CONTENT INSURANCE	1,291	1,500	1,875
506	LIABILITY INSURANCE	597	800	1,000
511	VEHICLE & EQUIPMENT INSURANCE	1,511	1,750	2,200
513	WORKMANS COMPENSATION	3,892	3,800	4,750
599	OTHER CHARGES-TAX SALE/COUNTY LAWN CUTTINGS	-	4,000	4,000
709	DATA PROCESSING EQUIPMENT	522	1,500	1,500
718	MOTOR VEHICLES	-	25,100	-
TOTAL PLANNING & ZONING		349,803	409,605	408,421
51730	BUILDINGS			
105	SUPERVISOR/DIRECTOR	64,349	68,210	72,304
140	SALARY SUPPLEMEMENTS - ON CALL	5,402	5,500	5,500
167	MAINTENANCE PERSONNEL	172,930	192,085	203,615
169	PART-TIME PERSONNEL	107,900	138,000	146,300
186	LONGEVITY PAY	3,900	4,000	1,800
187	OVERTIME PAY	-	10,000	10,000
201	SOCIAL SECURITY	22,380	32,000	34,000

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204	STATE RETIREMENT	11,501	20,700	20,700
205	EMPLOYEE & DEPENDENT INSURANCE	39,938	50,000	26,800
210	UNEMPLOYMENT COMPENSATION	331	1,500	1,500
299	OTHER FRINGE BENEFITS - H.S.A.	12,000	10,000	7,500
307	COMMUNICATION	2,457	3,000	3,000
312	CONTRACTS W/PRIVATE AGENCY	464	5,000	5,000
328	JANITORIAL SERVICES	-	5,000	5,000
335	MAINT. & REPAIR SERVICE-BUILDING	4,672	13,000	8,000
338	MAINT. & REPAIR SERVICE- VEHICLES	3,101	4,000	4,000
347	PEST CONTROL	300	500	500
410	CUSTODIAL SUPPLIES	13,814	25,000	25,000
418	EQUIPMENT & MACHINERY PARTS	206	1,000	1,000
425	GASOLINE	14,813	20,000	20,000
446	SMALL TOOLS	3,848	8,000	8,000
451	UNIFORMS	8,734	9,000	9,000
452	UTILITIES	6,691	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	722	900	1,125
506	LIABILITY INSURANCE	1,552	2,200	2,750
511	VEHICLE & EQUIPMENT INSURANCE	2,749	3,850	4,850
513	WORKMANS COMPENSATION	15,328	15,300	19,150
707	BUILDING IMPROVEMENTS	-	5,000	5,000
717	MAINT. EQUIPMENT	7,438	5,000	5,000
718	MOTOR VEHICLES	32,374	-	-
TOTAL BUILDINGS		559,894	666,745	665,394
51750	CODE COMPLIANCE/TOSHA			
189	OTHER SALARIES & WAGES/TOSHA INSP.	13,398	13,680	14,502
201	SOCIAL SECURITY	1,025	1,100	1,200
204	STATE RETIREMENT	-	700	900
210	UNEMPLOYMENT COMPENSATION	23	100	100
355	TRAVEL	-	500	500
435	OFFICE SUPPLIES	-	200	200
513	WORKMANS COMPENSATION	288	300	375
TOTAL CODE COMPLIANCE		14,734	16,580	17,777
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	78,069	79,695	84,478
186	LONGEVITY PAY	1,700	1,800	1,900
201	SOCIAL SECURITY	5,711	6,300	6,700
204	STATE RETIREMENT	3,903	4,100	5,100
205	EMPLOYEE & DEPENDENT INSURANCE	18,542	19,900	21,200
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	692	1,200	1,200
320	DUES & MEMBERSHIPS	365	500	500
337	MAINT.& REPAIR SERVICE - ESRI/MAPPING/WEBSITE	18,692	20,000	24,000
338	MAINT. & REPAIR SERVICE- VEHICLES	432	1,000	1,000
355	TRAVEL	566	2,400	2,400
399	OTHER CONTRACTED SERVICES - AERIAL MAPPING	49,222	-	-
425	GASOLINE	1,500	2,200	2,200
435	OFFICE SUPPLIES	3,966	5,000	6,000
506	LIABILITY INSURANCE	149	200	250
511	VEHICLE & EQUIPMENT INSURANCE	531	700	875
513	WORKMANS COMPENSATION	168	175	250
709	DATA PROCESSING EQUIPMENT	2,253	3,000	5,000

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718	MOTOR VEHICLES	31,248	-	-
	TOTAL GEOGRAPHICAL INFORMATION SYSTEM	217,730	148,270	163,153
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	295	2,200	2,200
312	CONTRACT SERVICES	-	10,000	10,000
328	JANITORIAL SERVICES	-	6,100	6,100
335	MAINT. & REPAIR SERVICES-BLDG.	24,614	35,000	25,000
347	PEST CONTROL	905	1,000	1,000
348	POSTAL CHARGES	15,247	18,500	18,500
399	OTHER CONTRACTED SERVICES	13,808	35,000	35,000
410	CUSTODIAL SUPPLIES	-	-	-
452	UTILITIES	-	1,100	1,100
599	OTHER CHARGES	525	5,000	5,000
707	BUILDING IMPROVEMENTS	152	105,000	100,000
711	FURNITURE & FIXTURES	-	2,000	2,000
	TOTAL COUNTY BUILDINGS/COURTHOUSE	55,546	220,900	205,900
51900	OTHER GENERAL ADMINISTRATION - ADMIN. BUILDING			
307	COMMUNICATION	-	5,000	5,000
328	JANITORIAL SERVICES	-	5,000	5,000
335	MAINT. & REPAIR SERVICES-BLDG.	9,831	15,000	15,000
347	PEST CONTROL	780	800	800
399	OTHER CONTRACTED SERVICES	19,166	50,000	50,000
452	UTILITIES	22,495	31,000	31,000
502	BUILDING & CONTENT INSURANCE-RENTAL	3,053	3,150	3,950
599	OTHER CHARGES	2,416	5,000	5,000
711	FURNITURE & FIXTURES	46	2,000	2,000
	TOTAL OTHER GENERAL ADMINISTRATION	57,787	116,950	117,750
	TOTAL GENERAL ADMINISTRATION	2,313,343	3,541,115	3,197,391
52000	<u>FINANCE</u>			
52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	104,063	106,225	112,600
162	CLERICAL PERSONNEL	172,475	190,000	207,500
186	LONGEVITY PAY	5,800	6,300	6,800
201	SOCIAL SECURITY	20,036	23,200	25,100
204	STATE RETIREMENT	12,590	15,000	19,300
205	EMPLOYEE & DEPENDENT INSURANCE	56,526	61,000	65,500
210	UNEMPLOYMENT COMPENSATION	105	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,926	4,500	4,500
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	20,392	24,500	24,500
348	POSTAL CHARGES	-	500	500
355	TRAVEL	1,932	8,000	8,000
414	DUPLICATING SUPPLIES	-	700	700
435	OFFICE SUPPLIES	3,997	6,000	6,000
452	UTILITIES	-	2,100	4,600
502	BUILDING AND CONTENT INSURANCE	1,032	1,600	2,000
506	LIABILITY INSURANCE	940	900	1,125
513	WORKMANS COMPENSATION	604	600	750
709	DATA PROCESSING EQUIPMENT	2,222	6,000	14,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
719	OFFICE EQUIPMENT	537	2,000	2,000
	TOTAL ACCOUNTING & BUDGETING	410,177	462,525	508,875
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	100,209	106,225	112,600
140	SALARY SUPPLEMEMENTS	1,000	2,000	2,000
161	SECRETARY	194,724	259,336	274,900
186	LONGEVITY PAY	4,000	4,400	4,800
189	OTHER SALARIES & WAGES/EQU.BOARD	800	1,500	1,500
201	SOCIAL SECURITY	21,270	28,600	30,350
204	STATE RETIREMENT	14,195	18,300	23,400
205	EMPLOYEE & DEPENDENT INSURANCE	55,924	59,000	55,700
210	UNEMPLOYMENT COMPENSATION	124	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	4,200	4,500
307	COMMUNICATION	3,318	4,000	4,000
312	CONTRACTS W/PRIVATE AGENCY -AUDIT	27,100	37,800	37,800
317	DATA PROCESSING SERVICES/MAP UPDATE/GIS	17,267	19,000	20,000
320	DUES & MEMBERSHIPS	1,865	2,500	2,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,030	3,500	3,500
355	TRAVEL	2,281	4,000	4,000
356	TUITION (RECERTIFICATION)	25	1,500	1,500
414	DUPLICATING SUPPLIES	244	2,000	2,000
435	OFFICE SUPPLIES	2,437	2,500	2,500
452	UTILITIES	6,976	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	1,649	1,900	2,375
506	LIABILITY INSURANCE	1,255	1,150	1,450
513	WORKMANS COMPENSATION	604	550	700
709	DATA PROCESSING EQUIPMENT	-	2,000	2,000
719	OFFICE EQUIPMENT	-	2,000	2,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	463,297	577,461	605,575
52310	REAPPRAISAL PROGRAM			
317	DATA PROCESSING SERVICE	5,327	5,600	5,600
338	VEHICLE MAINTENANCE	20	1,500	1,500
348	POSTAGE - REAPPRAISAL	3,098	16,500	16,500
425	GASOLINE	1,689	3,000	3,000
506	LIABILITY INSURANCE	209	400	500
511	VEHICLE & EQUIPMENT INSURANCE	741	1,550	1,950
513	WORKMANS COMPENSATION	1,420	1,400	1,750
599	OTHER CHARGES	-	500	500
718	MOTOR VEHICLES	32,068	-	-
	TOTAL OTHER FINANCE/REAPPRAISAL	44,572	30,450	31,300
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	100,209	106,225	112,600
162	CLERICAL PERSONNEL/4	172,061	193,485	205,100
186	LONGEVITY PAY	4,300	4,400	4,800
196	INSERVICE TRAINING	-	-	-
201	SOCIAL SECURITY	20,033	23,270	24,750
204	STATE RETIREMENT	12,692	15,000	19,100
205	EMPLOYEE & DEPENDENT INSURANCE	26,942	32,200	35,100
210	UNEMPLOYMENT COMPENSATION	105	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	9,750	9,000	9,000

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302	ADVERTISING	465	550	550
307	COMMUNICATION	2,947	3,500	3,500
320	DUES & MEMBERSHIPS	400	400	400
337	MAINT.& REPAIR-OFFICE EQUIPMENT	14,242	18,200	18,200
355	TRAVEL	3,850	4,000	4,000
399	OTHER CONTRACTED SERVICES-TAX NOTICES	15,910	20,000	25,000
414	DUPLICATING SUPPLIES	-	-	500
435	OFFICE SUPPLIES	6,107	7,000	7,000
452	UTILITIES	5,844	7,500	7,500
502	BUILDING AND CONTENT INSURANCE	1,300	1,500	1,875
506	LIABILITY INSURANCE	1,045	950	1,200
508	PREMIUMS ON CORPORATE SURETY BONDS	-	16,000	-
513	WORKMANS COMPENSATION	612	600	750
524	INSERVICE TRAINING / STAFF DEVELOPMENT	520	1,265	800
709	DATA PROCESSING EQUIPMENT	17,204	1,000	1,000
711	FURNITURE & FIXTURES	-	1,000	1,000
719	OFFICE EQUIPMENT	1,500	1,500	1,500
TOTAL COUNTY TRUSTEE'S OFFICE		418,038	468,945	485,625
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	100,209	106,225	112,600
162	CLERICAL PERSONNEL (6.5)	297,309	309,105	327,655
169	PART-TIME PERSONNEL- RESTR. REVENUE SOURCE	-	-	21,000
186	LONGEVITY PAY	10,100	10,400	8,400
201	SOCIAL SECURITY	29,550	32,600	36,000
204	STATE RETIREMENT	18,575	20,800	26,500
205	EMPLOYEE & DEPENDENT INSURANCE	48,781	56,900	53,100
210	UNEMPLOYMENT COMPENSATION	147	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	10,750	10,500	7,500
307	COMMUNICATION	5,486	5,500	5,500
320	DUES & MEMBERSHIPS	605	900	900
337	MAINT.& REPAIR -OFFICE EQUIPMENT	14,649	17,753	18,000
348	POSTAL CHARGES	25,665	29,000	29,000
349	PRINTING; STATIONERY & FORMS	943	1,000	1,000
355	TRAVEL	1,960	4,000	4,000
411	DATA PROCESSING SUPPLIES	5,576	6,000	6,000
414	DUPLICATING SUPPLIES	-	2,500	2,500
435	OFFICE SUPPLIES	4,924	6,000	5,000
452	UTILITIES	3,325	4,000	4,000
502	BUILDING AND CONTENT INSURANCE	1,421	1,600	2,000
506	LIABILITY INSURANCE	1,568	1,450	1,850
513	WORKMANS COMPENSATION	872	850	1,400
709	DATA PROCESSING EQUIPMENT	1,579	1,500	2,500
719	OFFICE EQUIPMENT	956	1,000	1,000
TOTAL COUNTY COURT CLERK		584,950	629,983	677,805
52600	DATA PROCESSING / INFORMATION TECHNOLOGY			
105	SUPERVISOR / DIRECTOR	70,875	72,345	76,687
186	LONGEVITY PAY	-	-	300
201	SOCIAL SECURITY	4,986	5,600	5,900
204	STATE RETIREMENT	3,544	3,700	4,650
205	EMPLOYEE & DEPENDENT INSURANCE	18,542	19,900	21,200
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	1,086	1,200	1,200

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320	DUES & MEMBERSHIPS	-	300	300
337	MAINT. & REPAIR - OFFICE EQUIPMENT	21	1,000	1,000
338	MAINTENANCE & REPAIR - VEHICLE	153	2,000	2,000
355	TRAVEL	-	1,000	1,000
399	OTHER CONTRACTED SERVICES	12,152	20,000	21,000
425	GASOLINE	1,629	2,500	2,500
435	OFFICE SUPPLIES	245	2,000	1,000
502	BUILDING & CONTENT INSURANCE	486	550	700
506	LIABILITY INSURANCE	209	200	250
511	VEHICLE & EQUIPMENT INSURANCE	605	700	875
513	WORKMANS COMPENSATION	68	150	200
599	OTHER CHARGES	59	500	500
709	DATA PROCESSING EQUIPMENT	2,064	3,000	3,000
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	190	500	500
TOTAL DATA PROCESSING / INFORMATION TECHNOLOGY		116,935	137,245	144,862
TOTAL FINANCE		2,037,969	2,306,609	2,454,042
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	100,209	106,225	112,600
162	CLERICAL PERSONNEL (9) / (2 P-T)	431,096	475,000	503,505
186	LONGEVITY PAY	13,400	13,800	14,700
187	OVERTIME PAY	-	1,000	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	569	600	600
194	JURY & WITNESS FEES	15,897	35,000	35,000
201	SOCIAL SECURITY	39,271	46,900	51,200
204	STATE RETIREMENT	25,825	29,500	37,200
205	EMPLOYEE & DEPENDENT INSURANCE	69,513	72,500	70,600
210	UNEMPLOYMENT COMPENSATION	231	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	6,000	6,000
307	COMMUNICATION	5,428	5,700	5,700
320	DUES & MEMBERSHIPS	735	500	500
337	MAINT.& REPAIR -OFFICE EQUIPMENT	23,150	27,250	28,400
348	POSTAL CHARGES	10,370	12,000	12,000
355	TRAVEL	3,771	6,500	4,000
414	DUPLICATING SUPPLIES	-	2,500	2,500
435	OFFICE SUPPLIES	8,583	14,000	14,000
452	UTILITIES	1,578	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,328	2,650	3,350
506	LIABILITY INSURANCE	2,717	2,500	3,125
513	WORKMANS COMPENSATION	1,152	1,150	1,450
709	DATA PROCESSING EQUIPMENT	-	2,500	2,500
711	FURNITURE & FIXTURES	996	1,000	1,000
719	OFFICE EQUIPMENT	990	1,000	1,000
TOTAL CIRCUIT COURT		762,309	868,775	914,930
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	186,060	194,808	202,600
103	ADMINISTRATIVE ASSISTANT	71,767	73,257	77,653
186	LONGEVITY PAY	2,500	2,500	2,500
201	SOCIAL SECURITY	17,016	18,100	19,000
204	STATE RETIREMENT	12,891	13,500	16,900

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205	EMPLOYEE & DEPENDENT INSURANCE	22,250	24,200	25,900
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	2,679	3,500	3,500
320	DUES & MEMBERSHIPS	833	1,000	1,000
354	TRANSPORTATION - AA RECERTIFICATION	-	750	750
355	TRAVEL	103	2,000	2,000
399	OTHER CONTRACTED SERVICES	-	-	1,000
435	OFFICE SUPPLIES	951	1,500	1,500
452	UTILITIES	1,628	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,401	2,750	3,450
506	LIABILITY INSURANCE	418	400	500
513	WORKMANS COMPENSATION	568	550	700
709	DATA PROCESSING EQUIPMENT	-	1,000	1,000
719	OFFICE EQUIPMENT	-	500	500
790	OTHER EQUIPMENT	-	-	-
TOTAL GENERAL SESSIONS COURT		322,086	342,915	363,053
53330	DRUG COURT			
358	REMITTANCE OF REVENUE COLLECTED	19,085	30,000	30,000
TOTAL DRUG COURT		19,085	30,000	30,000
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	100,209	106,225	112,600
162	CLERICAL PERSONNEL/ (4)	155,979	188,350	199,750
168	TEMPORARY PERSONNEL	-	3,000	3,000
186	LONGEVITY PAY	3,200	3,300	2,500
194	JURY & WITNESS FEES	-	500	500
201	SOCIAL SECURITY	19,125	23,100	24,450
204	STATE RETIREMENT	11,561	14,800	18,900
205	EMPLOYEE & DEPENDENT INSURANCE	29,221	32,000	51,800
210	UNEMPLOYMENT COMPENSATION	105	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,728	4,500	4,500
320	DUES & MEMBERSHIPS	205	300	1,200
332	LEGAL NOTICES;RECORDING,COURT COSTS	-	10,000	13,000
337	MAINT.& REPAIRS-OFFICE EQUIPMENT	12,051	14,000	14,375
355	TRAVEL	-	3,000	3,000
399	OTHER CONTRACTED SERVICES - TAX SUMMONS	10,671	17,000	14,000
435	OFFICE SUPPLIES	9,921	10,000	10,000
452	UTILITIES	1,712	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,530	2,900	3,625
506	LIABILITY INSURANCE	940	900	1,125
513	WORKMANS COMPENSATION	552	550	700
709	DATA PROCESSING EQUIPMENT	880	2,000	4,000
711	FURNITURE & FIXTURES	-	1,200	1,200
719	OFFICE EQUIPMENT	-	1,000	1,000
TOTAL CHANCERY COURT		365,590	444,425	491,025
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER	60,727	74,490	65,711
162	CLERICAL PERSONNEL	40,585	41,430	43,917
169	PART-TIME PERSONNEL- JUV. COURT REFEREE	10,800	14,400	14,400
186	LONGEVITY PAY	2,000	2,200	1,700

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201	SOCIAL SECURITY	7,866	9,200	9,700
204	STATE RETIREMENT	5,066	5,950	6,650
205	EMPLOYEE & DEPENDENT INSURANCE	-	2,000	21,200
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	1,140	1,300	1,300
320	DUES & MEMBERSHIPS	-	500	500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	1,500	3,000
338	MAINT. & REPAIR - VEHICLE	204	2,500	1,000
349	PRINTING, STATIONERY, & FORMS	297	2,000	2,000
355	TRAVEL/TRAINING	-	2,500	2,500
399	OTHER CONTRACTED SERVICES/DETENTION	33,071	18,000	18,000
399	/ATOKA	-	5,000	5,000
425	GASOLINE	1,308	1,750	1,750
435	OFFICE SUPPLIES	1,838	3,000	3,000
452	UTILITIES	319	500	500
502	BUILDING & CONTENT INSURANCE	492	550	700
506	LIABILITY INSURANCE	418	400	500
511	VEHICLE INSURANCE	575	675	850
513	WORKMANS COMPENSATION	1,656	1,600	2,000
709	DATA PROCESSING EQUIPMENT	93	3,750	3,750
716	LAW ENFORCEMENT EQUIPMENT	1,613	2,500	2,500
719	OFFICE EQUIPMENT	-	500	500
TOTAL JUVENILE COURT		170,110	198,395	212,828
53600	DISTRICT ATTORNEY GENERAL - VOCA GRANT			
162	CLERICAL PERSONNEL	36,433	45,000	48,000
201	SOCIAL SECURITY	2,787	3,500	3,680
204	STATE RETIREMENT	701	2,300	2,895
205	EMPLOYEE & DEPENDENT INSURANCE	-	8,925	8,425
210	UNEMPLOYMENT COMPENSATION	42	75	50
355	TRAVEL / TRAINING	723	3,000	-
435	OFFICE SUPPLIES	1,753	1,800	1,250
506	LIABILITY INSURANCE	198	275	500
513	WORKMANS COMPENSATION	95	125	200
TOTAL DISTRICT ATTORNEY GENERAL		42,732	65,000	65,000
53800	PROBATE COURT			
111	PROBATION OFFICER	55,193	56,345	59,727
162	CLERICAL PERSONNEL	50,723	51,780	54,888
186	LONGEVITY PAY	3,800	3,900	2,500
201	SOCIAL SECURITY	7,946	8,700	9,100
204	STATE RETIREMENT	5,296	5,500	6,950
205	EMPLOYEE & DEPENDENT INSURANCE	10,649	19,200	33,200
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	-	2,000	3,000
307	COMMUNICATION	870	1,000	1,000
310	CONTRACTS W/OTHER AGENCIES - DUI/SAFETY SCHOOL	9,400	9,600	13,200
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	500	500
355	TRAVEL	-	1,000	1,000
399	OTHER CONTR. SERVICES - GPS MONITORING	200	3,000	5,000
435	OFFICE SUPPLIES	941	2,500	2,500
452	UTILITIES	319	550	550
502	BUILDING & CONTENT INSURANCE	492	550	700
506	LIABILITY INSURANCE	418	400	500

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513	WORKMANS COMPENSATION	228	225	300
708	COMMUNICATION EQUIPMENT - RADIOS	-	-	-
709	DATA PROCESSING EQUIPMENT	958	2,030	1,000
716	LAW ENFORCEMENT EQUIPMENT - DRUG TESTING KITS	1,000	3,970	5,000
TOTAL PROBATE COURT		148,475	172,950	200,815
53900	OTHER ADMINISTRATION OF JUSTICE / OLD COMPLEX			
307	COMMUNICATION	748	1,000	1,000
328	JANITORIAL SERVICES	-	10,000	10,000
335	MAINT.& REPAIR-BUILDING	5,600	15,000	15,000
336	MAINT.& REPAIR-EQUIPMENT	650	3,500	3,500
347	PEST CONTROL	930	1,200	1,200
452	UTILITIES-THP	3,309	4,500	4,500
502	BUILDING AND CONTENT INSURANCE-THP	1,413	1,600	2,000
599	OTHER CHARGES	383	1,000	1,000
707	BUILDING IMPROVEMENTS	-	10,000	10,000
711	FURNITURE & FIXTURES	606	1,000	1,000
TOTAL OTHER ADM. OF JUSTICE/COMPLEX		13,639	48,800	49,200
53930	VICTIM ASSISTANCE PROGRAM-CARL PERKINS/CASA			
358	REMITTANCE OF REVENUE COLLECTED	13,604	30,000	30,000
TOTAL VICTIM ASSISTANCE PROGRAM		13,604	30,000	30,000
TOTAL ADMINISTRATION OF JUSTICE		1,857,630	2,201,260	2,356,851
54000	<u>PUBLIC SAFETY</u>			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	109,584	126,721	134,325
103	ASSISTANTS / CHIEFS (2)	176,211	160,040	169,645
106	DEPUTIES(35)/CORPORALS(5)	1,863,903	2,005,300	2,255,415
108	INVESTIGATOR'S (12)	667,564	694,900	761,000
109	CAPTAIN(S) (1)	71,764	73,115	77,502
110	LIEUTENANTS(3)	174,628	198,600	210,520
115	SERGEANT'S (4)	231,011	239,305	253,670
119	BOOKKEEPER	25,894	26,957	-
140	SALARY SUPPLEMENT-ST TRAINING	68,000	68,300	76,800
162	CLERICAL PERSONNEL - (4)	152,340	176,828	191,408
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	71,000	75,000	79,500
186	LONGEVITY PAY	49,100	47,800	53,000
187	OVERTIME PAY	155,631	110,000	115,000
*187	OVERTIME PAY - ATFOT		16,000	16,000
*187	OVERTIME PAY - DEAOT		29,840	30,707
*187	OVERTIME PAY - HTTF		10,000	10,000
*187	OVERTIME PAY - TBIOT		10,000	20,000
*187	OVERTIME PAY - THS22		15,259	-
*187	OVERTIME PAY - THS23		35,000	11,000
*187	OVERTIME PAY - THS24		-	35,000
*187	OVERTIME PAY - SSOT		15,000	15,000
*187	OVERTIME PAY - WDTDF		10,000	10,000
188	BONUS PAYMENTS	-	180,000	-
189	OTHER SALARIES & WAGES - HOLIDAY	107,699	130,000	140,000
196	IN-SERVICE TRAINING - SWAT	-	-	21,600
201	SOCIAL SECURITY	282,750	354,000	350,000

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204	STATE RETIREMENT	174,697	216,000	250,000
205	EMPLOYEE & DEPENDENT INSURANCE	713,322	790,000	830,000
210	UNEMPLOYMENT COMPENSATION	1,507	2,500	2,500
299	OTHER FRINGE BENEFITS - H.S.A.	36,500	44,500	46,500
302	ADVERTISING	1,096	1,500	1,500
307	COMMUNICATION	45,322	55,500	55,500
319	CONFIDENTIAL INFORMANT PAYMENTS	5,000	5,000	5,000
320	DUES & MEMBERSHIPS	23,200	25,500	25,500
322	EVALUATION & TESTING	4,301	2,500	6,000
336	MAINT.& REPAIR-COMMUNICATION EQUIP.	1,062	3,500	3,500
337	MAINT.& REPAIR-OFFICE EQUIP.	5,902	30,750	7,000
338	MAINT.& REPAIR-VEHICLES	61,225	110,000	75,000
355	TRAVEL- SHERIFF	3,643	7,000	7,000
357	VETERINARY SERVICES	-	3,000	3,000
399	OTHER CONTRACTED SERVICES - FLOCK	51,833	50,850	51,850
425	GASOLINE	216,307	250,000	250,000
435	OFFICE SUPPLIES	15,107	15,500	15,500
451	UNIFORMS(INCLUDES UNIFORMS FOR RESERVES)	34,073	58,000	35,000
452	UTILITIES	9,468	11,300	11,300
499	OTHER SUPPLIES & MAT./GUN RANGE	14,685	10,000	10,000
502	BUILDING AND CONTENT INSURANCE	4,818	5,500	6,875
506	LIABILITY INSURANCE	90,753	110,300	137,875
511	VEHICLE & EQUIPMENT INSURANCE	50,186	52,200	62,250
513	WORKMANS COMPENSATION	116,943	136,800	171,000
524	IN SERVICE / STAFF DEVELOPMENT	27,825	40,000	40,000
599	OTHER CHARGES	10,841	26,194	1,500
709	DATA PROCESSING EQUIPMENT	4,934	5,000	5,000
716	LAW ENFORCEMENT EQUIPMENT	53,869	65,100	40,100
718	MOTOR VEHICLES	256,913	433,367	235,000
719	OFFICE EQUIPMENT	18,747	5,000	5,000
790	OTHER EQUIPMENT - GRANTS	13,047		
*790	- BRYNE GRANT (COVID)		-	-
*790	- BULLETPROOF VEST PROGRAM - (BVP20)		10,612	-
*790	- BULLETPROOF VEST PROGRAM - (BVP21)		18,772	13,000
*790	- BULLETPROOF VEST PROGRAM - (BVP22)		19,000	18,722
*790	- BULLETPROOF VEST PROGRAM - (BVP23)		-	19,000
*790	- TENNESSEE CORRECTIONS INST. (TCI23)		9,684	-
799	OTHER CAPITAL OUTLAY	-	-	138,400
TOTAL SHERIFF'S DEPARTMENT		6,274,205	7,438,394	7,622,464
54120	SPECIAL PATROLS - WALBRIDGE			
189	OTHER SALARIES & WAGES	-	340,000	340,000
201	SOCIAL SECURITY	-	27,000	27,000
204	STATE RETIREMENT	-	19,000	21,000
399	OTHER CONTRACTED SERVICES	-	10,000	10,000
513	WORKMANS COMPENSATION	-	19,000	23,750
TOTAL ADMINISTRATION OF SEXUAL OFFENDER		-	415,000	421,750
54160	ADMINISTRATION OF SEXUAL OFFENDER			
196	IN-SERVICE TRAINING	-	-	-
358	REMITTAMCE OF REVENUE COLLECTED	-	4,000	4,000
435	OFFICE SUPPLIES	1,493	1,500	1,500
524	IN SERVICE / STAFF DEVELOPMENT	2,200	2,500	2,500

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	TOTAL ADMINISTRATION OF SEXUAL OFFENDER	3,693	8,000	8,000
54210	JAIL			
109	CAPTAIN (1)	69,016	70,466	74,695
110	LIEUTENANT (1)	-	49,825	63,415
115	SERGEANT(S) - (4)	242,054	211,400	224,090
131	MEDICAL PERSONNEL(2.5)	98,142	124,300	142,365
160	GUARDS(24)/CORPORALS(5)	1,111,271	1,231,950	1,458,275
165	CAFETERIA PERSONNEL (3)	114,821	112,755	131,100
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	23,638	35,000	37,000
186	LONGEVITY PAY	16,200	15,300	15,000
187	OVERTIME PAY	34,857	40,000	42,000
188	BONUS PAYMENTS	-	96,000	-
189	OTHER SALARIES & WAGES-HOLIDAY	77,440	90,000	92,000
201	SOCIAL SECURITY	128,356	170,000	170,000
204	STATE RETIREMENT	74,296	105,000	125,000
205	EMPLOYEE & DEPENDENT INSURANCE	328,055	386,500	375,000
210	UNEMPLOYMENT COMPENSATION	938	1,500	1,500
299	OTHER FRINGE BENEFITS - H.S.A.	5,500	9,000	4,500
307	COMMUNICATION	4,412	5,000	5,000
320	DUES & MEMBERSHIPS	3,390	3,000	3,000
322	EVALUATION & TESTING	-	3,000	3,000
336	MAINT.& REPAIR- EQUIP.	29,911	52,500	25,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,116	5,000	5,000
338	MAINT. & REPAIR-VEHICLES	-	-	-
354	TRANSPORTATION- TRAINING	973	-	-
355	TRAVEL/EXTRADITION	1,484	6,000	6,000
399	OTHER CONTRACTED SERVICES - MEDICAL DOCTOR	39,250	40,000	60,000
410	CUSTODIAL SUPPLIES	31,335	32,000	32,000
413	DRUGS & MEDICAL SUPPLIES	111,847	138,500	160,000
422	FOOD SUPPLIES	241,230	295,000	250,000
435	OFFICE SUPPLIES	4,641	8,000	8,000
441	PRISONERS CLOTHING	20,714	25,000	20,000
451	UNIFORMS	18,817	25,000	20,000
452	UTILITIES	160,228	200,000	200,000
463	TESTING	3,635	-	-
502	BUILDING AND CONTENT INSURANCE	14,747	16,800	21,000
506	LIABILITY INSURANCE	49,006	57,750	72,200
511	VEHICLE & EQUIPMENT INSURANCE	3,784	3,800	4,750
513	WORKMANS COMPENSATION	62,866	70,700	88,400
524	IN SERVICE / STAFF DEVELOPMENT	7,234	10,000	8,000
599	OTHER CHARGES	-	10,100	2,000
709	DATA PROCESSING EQUIPMENT	-	4,000	4,000
710	FOOD SERVICE/OTHER EQUIPMENT	9,390	14,500	10,000
716	LAW ENFORCEMENT EQUIPMENT	-	11,500	6,500
719	OFFICE EQUIPMENT	13,071	9,000	6,000
	TOTAL JAIL	3,159,665	3,795,146	3,975,790
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ 4-PT	64,698	79,675	84,456
186	LONGEVITY PAY	5,000	4,300	4,400
187	OVERTIME PAY	39	2,000	2,000
201	SOCIAL SECURITY	7,674	6,600	7,000
210	UNEMPLOYMENT COMPENSATION	112	500	500
307	COMMUNICATION	1,150	2,000	2,000

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328	JANITORIAL SERVICES	-	21,000	21,000
335	MAINT.& REPAIR-BUILDING	28,658	40,000	30,000
336	MAINT.& REPAIR-EQUIPMENT	13,869	30,000	30,000
347	PEST CONTROL	960	1,360	1,360
399	OTHER CONTRACTED SERVICES	38,883	40,000	40,000
451	UNIFORMS	1,800	1,800	1,800
506	LIABILITY INSURANCE	836	800	1,000
513	WORKMANS COMPENSATION	2,058	2,550	3,200
524	IN SERVICE / STAFF DEVELOPMENT	-	1,200	1,200
719	OFFICE EQUIPMENT	500	500	500
TOTAL WORKHOUSE		166,237	234,285	230,416
54310	FIRE PREVENTION & CONTROL			
105	SUPERVISOR/DIRECTOR - CHIEF	68,453	69,875	74,068
140	SALARY SUPPLEMENTS/STATE TRAINING	-	5,600	4,500
151	FIREFIGHTER(S) (4)	169,737	187,000	198,222
169	PART-TIME PERSONNEL	119,567	127,600	135,260
186	LONGEVITY PAY	400	500	1,400
187	OVERTIME PAY	26,532	32,000	32,000
189	OTHER SALARIES & WAGES - HOLIDAY PAY	9,144	13,900	15,000
201	SOCIAL SECURITY	28,971	34,000	35,225
204	STATE RETIREMENT	13,516	16,000	19,500
205	EMPLOYEE & DEPENDENT INSURANCE	52,843	60,000	62,000
210	UNEMPLOYMENT COMPENSATION	371	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-
307	COMMUNICATION	2,958	4,000	4,000
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	394,873	369,873	404,000
320	DUES & MEMBERSHIPS	682	1,000	1,000
335	MAINT.& REPAIR-BUILDING	2,878	10,000	10,000
336	MAINT. & REPAIR-EQUIPMENT	1,826	3,000	3,000
338	MAINT.& REPAIR-VEHICLES	5,861	7,000	7,000
355	TRAVEL	3,837	4,000	4,000
399	OTHER CONTRACTED SERVICES	8,048	15,000	15,000
410	CUSTODIAL SUPPLIES	1,542	3,000	3,000
413	DRUG & MEDICAL SUPPLIES	13,050	15,000	15,000
425	GASOLINE	12,218	17,000	17,000
435	OFFICE SUPPLIES	962	1,500	1,500
451	UNIFORMS	4,197	5,000	5,000
452	UTILITIES	10,231	12,000	12,000
502	BUILDING AND CONTENT INSURANCE	1,772	2,500	3,125
506	LIABILITY INSURANCE	3,287	3,500	4,375
511	VEHICLE & EQUIPMENT INSURANCE	6,741	11,500	14,400
513	WORKMANS COMPENSATION	55,528	63,000	78,750
524	IN SERVICE / STAFF DEVELOPMENT	1,634	2,000	2,000
709	DATA PROCESSING EQUIPMENT	4,124	5,000	5,000
711	FURNITURE & FIXTURES	2,377	5,000	5,000
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT - STATION	581	1,000	1,000
790	OTHER EQUIPMENT - FIRE	18,772	64,127	20,000
799	OTHER CAPITAL OUTLAY	4,582	-	100,000
TOTAL FIRE PREVENTION & CONTROL		1,052,095	1,172,175	1,313,025
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	70,875	72,345	76,686

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169	PART-TIME PERSONNEL	-	-	21,000
186	LONGEVITY PAY	1,500	1,600	-
201	SOCIAL SECURITY	5,132	5,700	7,500
204	STATE RETIREMENT	3,544	3,700	4,650
205	EMPLOYEE & DEPENDENT INSURANCE	18,542	19,800	36,100
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	9,635	12,500	12,500
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	-		
310	- HAZARDOUS MATERIALS PROGRAM	-	3,800	3,800
320	DUES & MEMBERSHIPS	80	530	530
335	MAINT & REPAIR SERVICE - BUILDING	2,359	3,500	3,500
336	MAINT & REPAIR SERVICE - EQUIPMENT	370	2,000	2,000
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	311	1,000	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	4,298	3,000	3,000
338	-MOBILE COMMAND CENTER	-	1,000	1,000
347	PEST CONTROL	495	700	700
348	POSTAGE	62	200	200
355	TRAVEL	667	1,600	2,500
425	GASOLINE	2,651	5,000	5,000
435	OFFICE SUPPLIES	199	500	500
452	UTILITIES	5,778	8,000	8,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	2,771	3,150	3,950
506	LIABILITY INSURANCE	209	200	250
511	VEHICLE & EQUIPMENT INSURANCE	6,182	7,700	9,650
513	WORKMANS COMPENSATION	1,436	1,400	1,750
524	IN SERVICE / STAFF DEVELOPMENT	-	1,600	1,600
718	MOTOR VEHICLES	-	7,500	-
719	OFFICE EQUIPMENT	-	2,000	2,000
790	OTHER EQUIPMENT - UASI GRANT	30,874	69,492	70,587
799	OTHER CAPITAL OUTLAY - RADIOS	-	3,000	3,000
TOTAL CIVIL DEFENSE		167,991	243,617	284,053
54490	OTHER EMERGENCY MANAGEMENT			
307	COMMUNICATIONS / CENTRAL 911	261,526	261,526	261,526
452	UTILITIES	22,918	27,500	27,500
502	BUILDING AND CONTENT INSURANCE	2,311	2,650	3,400
TOTAL OTHER EMERGENCY MANAGEMENT		286,755	291,676	292,426
54610	COUNTY CORORNER / MEDICAL EXAMINER			
399	OTHER CONTR. SERVICES-EXAMINER/AUTOPSIES/TRANSPORT	108,409	125,000	125,000
399	- DEATH INVESTIGATORS		10,000	10,000
TOTAL COUNTY CORORNER / MEDICAL EXAMINER		108,409	135,000	135,000
54900	OTHER PUBLIC SAFETY-SAFETY DIR./SCHOOL SECURITY			
105	SUPERVISOR / DIRECTOR	53,000	-	-
170	SCHOOL RESOURCE OFFICER(S)	-	90,000	95,401
186	LONGEVITY PAY	-	1,500	1,700
189	OTHER SALARIES & WAGES	55,638	9,300	-
201	SOCIAL SECURITY	7,684	8,100	7,500
204	STATE RETIREMENT	2,175	5,300	5,900
205	EMPLOYEE & DEPENDENT INSURANCE	14,306	11,450	20,700
210	UNEMPLOYMENT COMPENSATION	38	100	100

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299	OTHER FRINGE BENEFITS - H.S.A.	-	4,500	1,500
307	COMMUNICATION	377	250	1,500
320	DUES & MEMBERSHIPS	120	-	1,000
338	MAINT. & REPAIR - VEHICLE	-	-	2,000
355	TRAVEL	-	-	5,000
425	GASOLINE	418	-	5,000
451	UNIFORMS	-	-	1,000
506	LIABILITY INSURANCE	-	-	1,250
511	VEHICLES & EQUIPMENT INSURANCE	-	-	1,875
513	WORKMANS COMPENSATION	1,457	6,000	6,250
524	IN SERVICE / STAFF DEVELOPMENT	-	3,100	5,000
599	OTHER CHARGES	100	-	-
709	DATA PROCESSING EQUIPMENT	1,485	-	3,000
716	LAW ENFORCEMENT EQUIPMENT	-	12,000	3,500
718	MOTOR VEHICLES	32,068	98,400	-
719	OFFICE EQUIPMENT	199	-	-
790	OTHER EQUIPMENT	969	-	1,000
TOTAL OTHER PUBLIC SAFETY		170,034	250,000	170,176
TOTAL PUBLIC SAFTEY		11,389,084	13,983,293	14,453,100
55000 PUBLIC HEALTH & WELFARE				
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	11,371	12,500	12,500
309	CONTRACTS WITH STATE AGENCIES	25,020	25,020	25,020
328	JANITORIAL SERVICES	-	4,000	4,000
335	MAINT.& REPAIR- BUILDING	3,572	15,000	15,000
347	PEST CONTROL	1,025	1,200	1,200
348	POSTAL CHARGES	130	500	500
399	OTHER CONTRACTED SERVICES - SONICWALL LICENSE	943	-	-
413	DRUGS & MEDICAL SUPPLIES	188	300	300
414	DUPLICATING SUPPLIES	-	100	100
435	OFFICE SUPPLIES	721	1,500	1,500
452	UTILITIES	18,152	21,000	21,000
499	OTHER SUPPLIES & MATERIALS	-	1,200	1,200
502	BUILDING AND CONTENT INSURANCE	2,540	2,900	3,625
TOTAL LOCAL HEALTH CENTER		63,662	85,220	85,945
55120	RABIES & ANIMAL CONTROL			
307	COMMUNICATIONS	5,241	6,500	6,500
332	LEGAL NOTICES;RECORDING,COURT COSTS	-	1,000	1,000
335	MAINTENANCE & REPAIR - BUILDING	1,339	4,400	6,000
336	MAINTENANCE & REPAIR - EQUIPMENT	291	1,500	1,500
338	MAINTENANCE & REPAIR - VEHICLES	3,449	3,500	3,500
347	PEST CONTROL	699	800	800
355	TRAVEL	208	1,000	1,500
357	VETERINARY SERVICES	35,795	57,000	60,000
399	OTHER CONTRACTED SERVICES/PW PAYROLL (6.5)	331,699	392,000	457,000
401	ANIMAL FOOD AND SUPPLIES	22,196	25,000	25,000
410	CUSTODIAL SUPPLIES	2,778	5,000	4,000
435	OFFICE SUPPLES	2,369	1,500	2,500
451	UNIFORMS	1,809	2,000	2,500
452	UTILITIES	11,354	15,000	18,000
499	OTHER SUPPLIES AND MATERIALS	1,703	1,800	1,800

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502	BUILDING & CONTENT INSURANCE	455	500	625
506	LIABILITY INSURANCE	1,255	1,150	1,450
509	REFUNDS - VOUCHERS	-	500	2,500
511	VEHICLE & EQUIPMENT INSURANCE	569	675	850
513	WORKMANS COMPENSATION	4,084	4,400	5,500
599	OTHER CHARGES	52	100	100
707	BUILDING IMPROVEMENTS	-	-	-
718	MOTOR VEHICLES	30,575	31,575	-
719	OFFICE EQUIPMENT	1,027	600	2,500
790	OTHER EQUIPMENT	15,244	-	-
TOTAL RABIES & ANIMAL CONTROL		474,191	557,500	605,125
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	100,000	100,000	100,000
335	MAINTENANCE & REPAIR - BUILDING	508	5,000	5,000
TOTAL AMBULANCE SERVICE		100,508	105,000	105,000
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	146,990	165,300	164,200
162	CLERICAL PERSONNEL	127,667	148,400	149,000
186	LONGEVITY PAY	5,800	6,100	6,700
188	BONUS PAYMENTS	4,989	-	-
201	SOCIAL SECURITY	20,904	25,000	25,000
204	STATE RETIREMENT	13,733	16,000	20,000
205	EMPLOYEE & DEPENDENT INSURANCE	16,205	19,600	23,000
210	UNEMPLOYMENT COMPENSATION	105	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	-	1,500	1,500
355	TRAVEL	2,101	11,900	11,900
413	DRUGS & MEDICAL SUPPLIES	10,653	12,700	12,700
506	LIABILITY INSURANCE	3,415	4,900	6,125
513	WORKMANS COMPENSATION	4,152	5,900	7,400
TOTAL DENTAL HEALTH PROGRAM		356,714	417,800	428,025
55170	ALCOHOL & DRUG PROGRAMS			
105	SUPERVISOR / DIRECTOR	-	52,500	56,700
162	CLERICAL PERSONNEL (2) + 1	-	89,000	143,100
186	LONGEVITY PAY	-	1,100	1,200
201	SOCIAL SECURITY	-	10,989	15,700
204	STATE RETIREMENT	-	6,725	12,000
205	EMPLOYEE & DEPENDENT INSURANCE	-	40,000	61,000
210	UNEMPLOYMENT COMPENSATION	-	204	275
302	ADVERTISING	-	15,000	25,000
307	COMMUNICATION	-	3,000	3,000
348	POSTAL CHARGES	-	500	250
355	TRAVEL	-	22,000	30,000
399	OTHER CONTRACTED SERVICES	-	12,000	13,000
414	DUPLICATING SUPPLIES	-	559	3,000
435	OFFICE SUPPLIES	-	16,000	10,000
499	OTHER SUPPLIES & MATERIALS	-	10,000	30,000
506	LIABILITY INSURANCE	-	700	950
513	WORKMANS COMPENSATION	-	523	700
524	IN SERVICE / STAFF DEVELOPMENT	-	-	30,000
599	OTHER CHARGES	-	23,205	36,000

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709	DATA PROCESSING EQUIPMENT	-	-	1,500
711	FURNITURE & FIXTURES	-	-	-
719	OFFICE EQUIPMENT	-	4,000	4,000
	TOTAL ALCOHOL & DRUG PROGRAMS	-	308,005	477,375
55510	GENERAL WELFARE ASSISTANCE			
105	SUPERVISOR/DIRECTOR	-	50,000	50,000
201	SOCIAL SECURITY	-	4,000	4,000
204	STATE RETIREMENT	-	2,600	2,600
320	DUES & MEMBERSHIPS-DHRA	9,146	9,163	9,163
399	DHRA BUS DRIVER	14,000	14,000	14,000
	TOTAL WELFARE ASSISTANCE	23,146	79,763	79,763
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR - Grant	46,621	47,705	50,568
160	GUARDS - Grant (2)	43,477	91,735	99,760
169	PART-TIME PERSONNEL - DEFERENTIAL PAY	121	1,000	1,000
186	LONGEVITY PAY	1,500	1,600	2,400
201	SOCIAL SECURITY	6,337	10,900	11,800
204	STATE RETIREMENT	3,735	7,100	9,100
205	EMPLOYEE & DEPENDENT INSURANCE	33,332	37,900	60,800
210	UNEMPLOYMENT COMPENSATION	41	200	200
302	ADVERTISING/EDUCATION - Grant	12,908	13,400	13,400
307	TELEPHONE/COMMUNICATIONS	519	800	800
316	CONTRIBUTIONS/KAB - Grant	21	1,000	1,000
320	DUES & MEMBERSHIPS	-	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	144	2,000	2,000
348	POSTAGE	84	150	150
354	TRANSPORTATION / IN COUNTY	-	1,500	1,500
355	TRAVEL	2,691	3,600	3,000
399	OTHER CONTRACTED SERVICES	964	100	3,000
425	GASOLINE	2,936	4,650	7,500
435	OFFICE SUPPLIES	917	1,000	1,000
451	UNIFORMS	500	800	600
452	UTILITIES	340	600	600
499	OTHER SUPPLIES & MATERIALS	3,128	4,950	4,500
506	LIABILITY INSURANCE	418	600	750
511	VEHICLE & EQUIPMENT INSURANCE	79	350	450
513	WORKMANS COMPENSATION	96	100	125
718	MOTOR VEHICLES	-	48,000	-
719	OFFICE EQUIPMENT	77	500	500
790	OTHER EQUIPMENT	316	8,800	6,000
799	OTHER CAPITAL OUTLAY	-	20,000	-
	TOTAL SANITATION MANAGEMENT	161,302	312,040	283,503
	TOTAL PUBLIC HEALTH & WELFARE	1,179,523	1,865,328	2,064,736
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	-	-	-

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	TOTAL SENIOR CITIZENS ASSISTANCE	55,000	55,000	55,000
56500	LIBRARIES			
105	DIRECTOR/SUPERVISOR	45,999	52,000	55,121
129	LIBRARIANS - (2)	54,972	80,600	85,440
169	PART-TIME PERSONNEL	54,724	62,165	65,895
186	LONGEVITY PAY	1,800	2,000	3,500
201	SOCIAL SECURITY	11,791	15,100	16,100
204	STATE RETIREMENT	4,056	6,700	8,600
205	EMPLOYEE & DEPENDENT INSURANCE	14,584	36,000	19,000
210	UNEMPLOYMENT COMPENSATION	145	500	500
302	ADVERTISING	135	300	300
307	COMMUNICATION	365	1,000	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	60	200	200
336	MAINTENANCE & REPAIRS - EQUIPMENT	-	500	500
348	POSTAGE	34	250	250
351	RENTALS - MUNFORD LIBRARY*	12,000	12,000	12,000
355	TRAVEL	223	1,800	2,000
399	OTHER CONTRACTED SERVICES	-	1,500	1,500
414	DUPLICATING SUPPLIES	1,800	1,800	1,800
432	LIBRARY BOOKS / MEDIA	19,708	30,000	30,000
435	OFFICE SUPPLIES	5,421	6,000	7,000
502	BUILDING & CONTENT INSURANCE	1,515	1,750	2,200
506	LIABILITY INSURANCE	1,881	1,750	2,200
513	WORKMANS COMPENSATION	476	425	600
599	OTHER CHARGES	2,273	1,500	1,500
599	- GRANTS	-	5,000	4,000
719	OFFICE EQUIPMENT-GRANTS	-	-	-
790	OTHER EQUIPMENT	20,840	3,200	3,000
	TOTAL LIBRARIES	323,802	393,040	393,206
56700	PARKS & FAIR BOARD			
316	CONTRIBUTIONS/			
316	/TIPTON COUNTY - BOXING (TCBOX)	-	2,000	-
334	MAINTENANCE AGREEMENT - DRUMMONDS PARK	24,623	35,000	27,000
	TOTAL PARKS & FAIR BOARDS	24,623	37,000	27,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL			
316	CONTRIBUTIONS/Fine Arts-Ruffin Theater	10,000	10,000	10,000
	TOTAL OTHER SOCIAL, CULTURAL & REC.	10,000	10,000	10,000
	TOTAL SOCIAL, CULTURAL & RECREATIONAL	413,425	495,040	485,206
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	75,322	88,050	92,453
299	FRINGE BENEFITS/REIMBURSEMENT	34,186	45,200	47,500
307	COMMUNICATION	5,200	5,500	5,500
320	DUES & MEMBERSHIPS	489	700	700
328	JANITORIAL SERVICES	-	1,000	1,000
335	MAINT. & REPAIR SERVICE-BUILDING	1,943	2,000	2,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
336	MAINT. & REPAIR SERVICE-EQUIPMENT	3,853	2,000	2,000
347	PEST CONTROL	175	300	300
355	TRAVEL	661	1,500	1,500
435	OFFICE SUPPLIES	1,591	2,800	2,800
452	UTILITIES	7,616	9,000	5,000
502	BUILDING AND CONTENT INSURANCE	1,405	1,550	2,000
599	OTHER CHARGES	47	200	200
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	980	1,000	1,000
TOTAL AGRICULTURAL EXTENSION SERVICE		133,468	160,800	163,953
57500	SOIL CONSERVATION			
161	SECRETARY	45,172	46,116	48,884
186	LONGEVITY PAY	1,400	1,600	1,800
189	OTHER SALARIES/DIST. TECH.	49,639	50,672	53,713
201	SOCIAL SECURITY	6,870	7,700	8,100
204	STATE RETIREMENT	4,740	4,900	6,300
205	EMPLOYEE & DEPENDENT INSURANCE	20,446	22,500	24,400
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
320	DUES & MEMBERSHIPS	720	1,265	1,265
355	TRAVEL	2,999	4,500	4,500
435	OFFICE SUPPLIES	62	800	800
506	LIABILITY INSURANCE	418	400	500
513	WORKMANS COMPENSATION	1,096	1,100	1,375
TOTAL SOIL CONSERVATION		136,604	144,753	154,837
TOTAL AGRICULTURE & NATURAL RESOURCES		270,072	305,553	318,790
58000	<u>OTHER GENERAL GOVERNMENT</u>			
58110	TOURISM			
316	CONTRIBUTIONS/OPERATIONS - MUSEUM	93,000	93,000	93,000
TOTAL /TIPTON COUNTY MUSEUM		93,000	93,000	93,000
58120	INDUSTRIAL DEVELOPMENT			
186	LONGEVITY PAY	-	300	700
188	BONUS PAYMENTS	50,000	20,000	-
189	OTHER SALARIES & WAGES	227,871	250,000	265,000
201	SOCIAL SECURITY	17,283	20,700	20,500
204	STATE RETIREMENT	11,393	15,000	16,100
205	EMPLOYEE & DEPENDENT INSURANCE	17,941	25,000	23,700
210	UNEMPLOYMENT COMPENSATION	44	180	180
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	-
355	TRAVEL	1,807	5,000	5,000
399	OTHER CONT. SER. / IND.DEV.	129,175	200,000	650,000
506	LIABILITY INSURANCE	418	600	750
513	WORKMANS COMPENSATION	872	1,500	1,875
715	LAND	2,217,284	-	-
TOTAL INDUSTRIAL DEVELOPMENT		2,674,088	541,280	983,805
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
161	SECRETARY - WORKFORCE DEV. COORDINATOR	49,067	55,000	58,301

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
162	CLERICAL PERSONNEL	-	50,000	55,121
169	PART-TIME PERSONNEL - HIGH SCHOOL MENTORS (3)	111,216	126,885	134,500
186	LONGEVITY PAY	600	700	800
201	SOCIAL SECURITY	12,308	18,000	19,100
204	STATE RETIREMENT	2,453	5,500	6,900
205	EMPLOYEE & DEPENDENT INSURANCE	-	13,000	-
210	UNEMPLOYMENT COMPENSATION	84	400	300
307	COMMUNICATION	1,182	1,500	1,500
339	MATCHING SHARE/ T.C. SCHOLARSHIP	156,122	175,000	175,000
355	TRAVEL	1,885	3,000	3,000
399	OTHER CONTRACTED SERVICES	45,909	100,000	100,000
435	OFFICES SUPPLIES	-	2,500	1,000
506	LIABILITY INSURANCE	299	1,000	1,250
513	WORKMANS COMPENSATION	336	550	700
709	DATA PROCESSING EQUIPMENT	225	6,000	5,000
719	OFFICE EQUIPMENT	-	1,500	500
TOTAL OTHER ECONOMIC & COMMUNITY DEV.		381,686	560,535	562,972
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	23,091	27,550	46,200
169	PART-TIME PERSONNEL	14,970	17,150	18,180
201	SOCIAL SECURITY	2,912	3,500	4,950
204	STATE RETIREMENT	-	-	2,800
210	UNEMPLOYMENT COMPENSATION	51	100	100
302	ADVERTISING/EDUCATION	-	650	650
307	COMMUNICATION	1,692	2,400	2,400
320	DUES & MEMBERSHIPS	-	200	200
337	MAINT.& REPAIR-OFFICE EQUIPMENT	1,841	1,000	1,000
348	POSTAGE	-	100	100
355	TRAVEL/STATE CONFERENCE	442	1,500	1,500
414	DUPLICATING SUPPLIES	-	400	400
435	OFFICES SUPPLIES	322	650	650
452	UTILITIES	1,444	2,000	3,000
506	LIABILITY INSURANCE	314	300	375
513	WORKMANS COMPENSATION	90	100	500
709	DATA PROCESSING EQUIPMENT	449	2,000	2,000
TOTAL VETERAN'S SERVICES		47,618	59,600	85,005
58600	EMPLOYEE BENEFITS			
205	EMPLOYEE & DEPENDENT INSURANCE-RETIREEs	4,276	20,300	25,000
TOTAL EMPLOYEE BENEFITS		4,276	20,300	25,000
58805	COVID-19 GRANT # 5 (SHERIFF'S OFFICE - CESF)			
790	OTHER EQUIPMENT	32,909	-	-
TOTAL COVID-19 GRANT #5		32,909	-	-
58811	COVID-19 GRANT A (HEALTH DEPT. CONSTR.)			
707	BUILDING IMPROVMENTS	-	151,000	151,000
TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1		-	151,000	151,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
58831	AMERICAN RESCUE PLAN ACT GRANT # 1 - (LIBRARY)			
432	LIBRARY BOOKS / MEDIA	24,999	-	-
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	24,999	-	-
58832	ARPA GRANT # 2 - (HEALTH DEPT. CONSTR.)			
707	BUILDING IMPROVMENTS	-	450,000	450,000
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	-	450,000	450,000
58837	ARPA GRANT # 7 - (LATCF)			
799	OTHER CAPITAL OUTLAY	-	100,000	81,000
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	-	100,000	81,000
58900	MISCELLANEOUS			
140	SALARY SUPPLEMENTS	12,528	10,000	10,000
187	OVERTIME PAY - FEMA	-	90,000	-
201	SOCIAL SERCURITY - FEMA	-	7,000	-
204	STATE RETIREMENT - FEMA	-	5,000	-
307	COMMUNICATION	827	5,000	5,000
316	CONTRIBUTIONS/	42,605		
316	/FRIENDS OF THE T.C. ANIMAL SHELTER		10,000	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) 18/15K BOE		18,000	33,000
316	/WO./MEN'S RES. & R. ASSIST.PROG. (WRAP)		-	2,100
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		-	-
335	MAINT. & REPAIR SERVICE-BUILDING	1,680	2,000	2,000
347	PEST CONTROL	190	1,500	1,500
399	OTHER CONTR. SERVICES	11,785	29,500	50,000
425	GASOLINE	633	3,000	3,000
502	BUILDING & CONTENT INS. - OWENS' SCHOOL / MISC.	12,574	1,000	1,250
509	REFUNDS - TAX RELIEF	44,631	55,000	60,000
510	TRUSTEE'S COMMISSION	313,390	370,000	400,000
599	OTHER CHARGES - BACK TAXES	32,341	5,000	5,000
709	DATA PROCESSING EQUIPMENT	-	5,000	5,000
719	OFFICE EQUIPMENT-LEASE AGREEMENT (COPIERS)	18,218	26,000	26,000
	TOTAL MISCELLANEOUS	534,402	746,605	717,455
	TOTAL OTHER OPERATIONS	3,792,978	2,722,320	3,149,237
91130	PUBLIC SAFETY PROJECTS			
790	OTHER EQUIPMENT - VCIF	-	-	290,887
799	OTHER CAPITAL OUTLAY - ELC	-	-	400,000
	TOTAL PUBLIC SAFETY PROJEC	-	-	690,887

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTR. SERVICES	-	500,000	500,000
732	BUILDING PURCHASES / REMODEL - AG EXTENSION	5,652	-	-
790	OTHER EQUIP.- HEALTH DEPT. CONTRS. LOCAL MATCH	-	-	-
799	OTHER CAP. OUTLAY - FEMA / Debris Removal & Mon.	-	1,500,000	-
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	5,652	2,000,000	500,000
	TOTAL ESTIMATED EXPENDITURES & TRANSFERS	23,259,676	29,420,518	29,670,240
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER EST.EXPENDITURES & TRANSFERS	1,778,497	(4,255,732)	(1,604,725)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	18,460,753	20,239,250	15,983,518
	ESTIMATED ENDING FUND BALANCE - JUNE 30	20,239,250	15,983,518	14,378,793

TIPTON COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND NO. 116
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 3.00%
TAX RATE: \$0.0373

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	500,096	600,000	600,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	9,321	14,000	14,000
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	15	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	8,756	6,200	6,200
40140	INTEREST & PENALTY	1,927	1,500	1,500
40163	PAYMENTS IN LIEU OF TAXES	7,903	11,600	11,600
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX	11,224	10,000	10,000
	TOTAL LOCAL TAXES	539,242	643,400	643,400
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	145,693	500,000	80,000
43114	SOLID WASTE DISPOSAL FEE	1,582	3,000	3,000
43116	SURCHARGE - WASTE TIRE DISPOSAL	48,827	-	-
43190	OTHER GENERAL SERVICE CHARGES - PERMITS	292,393	320,000	320,000
	TOTAL CHARGES FOR CURRENT SERVICES	488,495	823,000	403,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	-	-	-
44145	SALE OF RECYCLED MATERIALS	189,526	140,000	140,000
44160	RETIREE'S INSURANCE PAYMENTS	-	500	500
44170	MISCELLANEOUS REFUNDS	-	100	100
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	-	-	-
44530	SALE OF EQUIPMENT	-	-	-
	TOTAL OTHER LOCAL REVENUES	189,526	140,600	140,600
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46170	SOLID WASTE GRANT (TIRES)	-	50,000	50,000
	TOTAL STATE OF TENNESSEE	-	50,000	50,000
47000	<u>FEDERAL GOVERNMENT</u>			
47230	DISASTER RELIEF - FEMA	-	-	400,000
	TOTAL FEDERAL GOVERNMENT	-	-	400,000
	TOTAL REVENUE & AVAILABLE FUNDS	1,217,263	1,657,000	1,637,000
<u>ESTIMATED EXPENDITURES</u>				
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION & TESTING	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
366	CONTRACTS FOR POSTCLOSURE CARE COSTS	21,932	33,000	40,000
	TOTAL POSTCLOSURE CARE COST	21,932	33,000	40,000
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	54,744	57,210	60,645
143	EQUIPMENT OPERATOR (5)	167,521	219,600	232,780
149	LABORERS (4)	145,248	157,100	166,530
169	PART-TIME PERSONNEL (1 Recycling)	7,905	8,000	8,000
186	LONGEVITY PAY	3,100	4,000	3,000
187	OVERTIME PAY	28,041	51,000	25,000
191	BOARD & COM. MBR. FEES	-	900	900
201	SOCIAL SECURITY	28,449	36,000	38,100
204	RETIREMENT	18,878	23,000	29,200
205	EMPLOYEE & DEPENDENT INSURANCE	110,821	130,000	134,000
210	UNEMPLOYMENT COMPENSATION	275	1,500	1,500
299	OTHER FRINGE BENEFITS	2,221	2,500	2,500
302	ADVERTISING	-	500	500
307	COMMUNICATION	3,046	5,000	5,000
320	DUES & MEMBERSHIPS	250	1,000	1,000
333	LICENSES	1,295	2,500	2,500
334	MAINTENANCE AGREEMENT	-	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	15,510	55,000	50,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	1,480	1,500	1,500
348	POSTAL CHARGES	-	400	500
349	PRINTING, STATIONERY & FORMS	2,971	3,000	4,000
353	TOW-SERVICES	-	300	300
355	TRAVEL	-	1,800	2,000
359	DISPOSAL FEES	382,594	375,000	280,000
399	OTHER CONTRACTED SERVICES - TIRES	59,819	500,000	100,000
409	CRUSHED STONE	-	10,000	10,000
412	DIESEL	49,965	65,000	80,000
415	ELECTRICITY	3,589	5,000	5,000
418	EQUIPMENT & MACHINE PARTS	13,837	25,000	25,000
420	FERTILIZER, LIME, CHEMICALS & SEED	435	500	500
423	FUEL OIL	-	250	250
433	LUBRICANTS	1,665	1,800	1,800
435	OFFICE SUPPLIES	1,675	2,000	2,000
443	ROAD SIGNS	-	500	500
446	SMALL TOOLS	-	500	500
450	TIRES & TUBES	4,702	5,000	15,000
451	UNIFORMS	2,345	4,000	4,000
454	WATER AND SEWER	3,347	3,800	3,800
467	FENCING	-	4,000	4,000
509	REFUNDS	-	2,000	2,000
510	TRUSTEE'S COMMISSION	14,961	18,000	18,000
599	OTHER CHARGES	1,075	1,500	1,500
719	OFFICE EQUIPMENT	1,228	3,000	3,000
724	SITE DEVELOPMENT	-	-	-
733	SOLID WASTE EQUIPMENT	15,580	46,000	310,000
790	OTHER EQUIPMENT	-	-	-
	TOTAL LITTER & TRASH COLLECTIONS	1,148,572	1,835,160	1,636,805
	TOTAL ESTIMATED EXPENDITURES	1,170,504	1,868,160	1,676,805

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	46,759	(211,160)	(39,805)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,711,423	1,758,182	1,547,022
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,758,182	1,547,022	1,507,217

TIPTON COUNTY, TENNESSEE
 DRUG CONTROL FUND NO. 122
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2024

ACCT. NO	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
42140	CIRCUIT COURT - DRUG CONTROL FINES	11,546	5,000	5,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	4,664	5,000	5,000
42865	DRUG TASK FORCE FORFEITURES & SEIZURES - WDTF	2,706	22,545	10,000
42910	PROCEEDS FROM CONFISCATED PROPERTY	77,490	100,000	100,000
42990	OTHER FINES FORFEITURES AND PENALTIES	-	2,000	2,000
44170	MISCELLANEOUS REFUNDS	-	1,000	1,000
44560	DAMAGES RECOVERED FROM INDIVIDUALS	-	2,000	2,000
44570	CONTRIBUTIONS & GIFTS	7,500	-	-
46990	OTHER STATE REVENUE	-	-	-
47700	ASSET FORFEITURE ACCOUNT	84,858		
	DEPT. OF JUSTICE(AFDOJ)		100,000	100,000
	DEPT. OF TREASURY(AFDOT)		50,000	10,000
TOTAL REVENUE		188,764	287,545	235,000
<u>ESTIMATED EXPENDITURES</u>				
54150	DRUG ENFORCEMENT			
196	IN-SERVICE TRAINING	-	-	-
307	COMMUNICATIONS	-	1,500	1,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	21,000	25,000	25,000
337	MAINT. & REPAIR OF EQUIPMENT	2,381	3,200	3,200
338	MAINT. & REPAIR OF VEHICLES	200	1,500	3,000
354	TRANSPORTATION	-	-	-
399	OTHER CONTRACTED SERVICES	18,107	22,545	10,000
435	OFFICE SUPPLIES	-	500	500
452	UTILITIES	1,306	3,000	3,000
499	OTHER SUPPLIES AND MATERIALS	2,225	2,500	2,500
509	REFUNDS	13,442	15,000	15,000
510	TRUSTEE'S COMMISSION	137	300	300
524	IN SERVICE / STAFF DEVELOPMENT	1,443	5,000	5,000
599	OTHER CHARGES	-	1,000	1,000
709	COMPUTER EQUIPMENT	668	1,500	1,500
716	LAW ENFORCEMENT EQUIPMENT	23,468	15,000	15,000
718	MOTOR VEHICLES	34,622	40,000	85,000
790	OTHER EQUIPMENT	56,888		
*790	AFDOJ		100,000	100,000
*790	AFDOT		50,000	10,000
799	OTHER CAPITAL OUTLAY	-	-	1,000
TOTAL DRUG ENFORCEMENT		175,887	287,545	282,500
EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES		12,877	-	(47,500)
ESTIMATED BEGINNING FUND BALANCE - JULY 1		340,761	353,638	353,638
ESTIMATED ENDING FUND BALANCE - JUNE 30		353,638	353,638	306,138

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, 2024

ACCOUNT NO.	DESCRIPTION	ACTUAL 2021 - 2022	ESTIMATED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	30,681	344,500	250,000
	TOTAL OTHER LOCAL REVENUE	30,681	344,500	250,000
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47901	AMERICAN RESCUE PLAN ACT GRANT	5,982,442	-	-
	TOTAL FEDERAL GOVERNMENT	5,982,442	-	-
	TOTAL REVENUE AND OTHER SOURCES	6,013,123	344,500	250,000
<u>ESTIMATED EXPENDITURES</u>				
58831	AMERICAN RESCUE PLAN ACT GRANT # 1			
707	BUILDING IMPROVEMENTS	-	-	-
790	OTHER EQUIPMENT	-	-	-
799	OTHER CAPITAL OUTLAY	-	-	2,800,000
	TOTAL GENERAL ADMINISTRATION PROJECTS	-	-	2,800,000
99000	<u>OTHER USES</u>			
99100	<u>TRANSFERS OUT</u>			
590	TRANSFERS TO OTHER FUNDS	-	2,000,000	1,000,000
	TOTAL TRANSFERS OUT	-	2,000,000	1,000,000
	TOTAL ESTIMATED EXPENDITURES	-	2,000,000	3,800,000
	EXCESS OF REVENUE OVER (UNDER)			
	ESTIMATED EXPENDITURES & TRANSFERS	6,013,123	(1,655,500)	(3,550,000)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	5,982,811	11,995,934	10,340,434
	ESTIMATED ENDING FUND BALANCE - JUNE 30	11,995,934	10,340,434	6,790,434

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO. 131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 6.00%
HEALTH INS. INCREASE: 3.00%
TAX RATE: \$ 0.0671

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	1,124,504	1,045,000	1,045,000
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	18,665	20,000	20,000
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	21	200	200
40130	CLERK & MASTER COLLECTION-PRIOR YR.	17,523	15,000	15,000
40140	INTEREST & PENALTY	4,068	2,500	3,500
40163	PAYMENTS IN LIEU - OTHER	17,782	18,500	17,000
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,704,655	1,650,000	1,650,000
40270	BUSINESS TAX	25,016	15,000	15,000
TOTAL LOCAL TAXES		2,912,234	2,766,200	2,765,700
43000	<u>CHARGES FOR SERVICES</u>			
43300	FEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	844	1,000	1,000
TOTAL CHARGES FOR SERVICES		844	1,000	1,000
44000	<u>OTHER LOCAL REVENUE</u>			
44130	SALE OF MATERIAL & SUPPLIES	-	-	-
44160	RETIREE'S INSURANCE PAYMENTS	2,855	3,500	3,500
44170	MISCELLANEOUS REFUNDS	914	2,000	2,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	10,484	-	-
44580	PERFORMANCE BOND FORFEITURES	-	-	-
TOTAL OTHER LOCAL REVENUE		14,253	5,500	5,500
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	-	-	-
46420	STATE AID PROGRAM	-	290,000	2,940,000
46490	OTHER PUBLIC WORKS GRANTS	-	-	-
46800	OTHER STATE REVENUE			
46920	GASOLINE & MOTOR FUEL TAX	2,867,132	2,800,000	2,900,000
46930	PETROLEUM SPECIAL TAX	41,010	45,000	45,000
TOTAL STATE OF TENNESSEE		2,908,142	3,135,000	5,885,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	134,691	100,000	250,000
47590	OTHER FEDERAL THROUGH STATE - BRZ	-	-	-
TOTAL FEDERAL GOVERNMENT		134,691	100,000	250,000
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48100	OTHER GOVERNMENTS			
48140	CONTRACTED SERVICES	22,315	25,000	25,000

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
48990	OTHER - GENERAL FUND REIMB. ~ ANIMAL CONTROI	334,974	400,000	456,100
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	357,289	425,000	481,100
49000	<u>OTHER SOURCES</u>			
49700	INSURANCE RECOVERY	18,462	-	-
	TOTAL OTHER SOURCES	18,462	-	-
	TOTAL REVENUE & OTHER SOURCES	6,345,915	6,432,700	9,388,300
	<u>ESTIMATED EXPENDITURES</u>			
60000	<u>HIGHWAYS</u>			
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/SUPERINTENDENT	130,868	136,175	144,350
105	SUPERVISOR / DIRECTOR	77,358	80,850	85,710
119	ACCOUNTANTS/BOOKKEEPERS	46,324	48,500	51,425
140	SALARY SUPPLEMENTS	1,228	1,500	1,500
161	SECRETARY/PAYROLL	52,661	70,350	59,150
162	CLERICAL PERSONNEL	40,071	45,315	48,050
166	CUSTODIAL PERSONNEL-Office Assistant	38,315	40,010	42,450
168	TEMPORARY PERSONNEL	3,087	12,000	12,000
187	OVERTIME PAY	14,769	23,500	15,000
189	OTHER SALARIES AND WAGES (2)	107,520	114,400	121,300
191	BOARD & COMMITTEE FEES	9,900	14,400	12,600
302	ADVERTISING	1,100	3,000	3,000
307	COMMUNICATIONS	17,439	21,000	21,000
319	DRUG CONTROL PAYMENTS	2,402	2,500	2,500
320	DUES & MEMBERSHIPS	39,912	40,000	40,000
321	ENGINEERING SERVICE	-	-	5,000
327	FREIGHT EXPENSE	81	250	250
335	MAINT.. & REPAIR- BUILDING	6,470	3,500	3,500
336	MAINT. & REPAIR- EQUIPMENT	1,950	2,500	2,500
337	MAINT. & REPAIR- OFFICE EQUIPMENT	37,142	35,000	47,000
348	POSTAL CHARGES	608	1,500	1,500
349	PRINTING, STATIONERY & FORMS	1,500	1,500	1,500
351	RENTALS	-	500	500
355	TRAVEL	4,419	5,500	5,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	2,424	2,500	2,500
410	CUSTODIAL SUPPLIES	1,264	2,500	2,500
415	ELECTRICITY	7,494	12,000	12,000
434	NATURAL GAS	3,024	6,000	6,000
435	OFFICE SUPPLIES	4,991	5,000	5,000
454	WATER & SEWER	3,073	3,600	3,600
599	OTHER CHARGES	923	1,000	1,000
	TOTAL ADMINISTRATION	658,317	736,350	759,885
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (4)	157,474	207,900	220,400
143	EQUIPMENT OPERATORS (4)	54,942	192,100	203,700
145	EQUIPMENT OPERATORS LIGHT (11)	354,193	407,200	431,700
147	TRUCK DRIVERS / MAC (6)	218,954	263,850	279,700
149	LABORERS (9)	313,277	338,500	358,900
187	OVERTIME (CONT.)	47,141	50,000	50,000
351	RENTALS (CONT.)	-	-	4,000

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
399	OTHER CONT. SER.(BRIDGE RAIL,SPRAYING)	60,829	70,000	70,000
403	ASPHALT - COLD MIX	10,619	23,000	23,000
404	ASPHALT-HOT MIX	1,410,647	970,000	1,500,000
408	CONCRETE	1,887	5,000	5,000
409	CRUSHED STONE	357,872	495,000	425,000
420	FERTILIZER, LIME, CHEMICALS & SEED	34,334	65,000	65,000
426	GENERAL CONSTRUCTION MATERIALS	546	5,000	5,000
436	OTHER ROAD MATERIAL	33,680	40,000	40,000
440	PIPE-METAL	64,337	80,000	80,000
443	ROAD SIGNS	21,904	35,000	35,000
444	SALT	651	-	5,000
446	SMALL TOOLS	1,232	2,500	2,500
455	WOOD PRODUCTS	6,930	1,000	10,000
456	GRAVEL & CHERT (RED)	-	-	10,000
460	GEOTEXTILE MATERIALS (STRAW)	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	-	2,000	2,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		3,151,449	3,254,050	3,826,900
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	54,166	57,000	60,425
142	MECHANICS (4)	141,646	193,050	204,700
187	OVERTIME PAY (CONT.)	5,896	11,000	11,000
333	LICENSES	35	100	100
335	MAIN. & REPAIR SERVICES - BUILD.	1,304	3,000	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	79,939	135,000	125,000
353	TOW-IN-SERVICE	450	1,000	1,000
412	DIESEL FUEL	121,084	200,000	200,000
418	EQUIPMENT & MACHINE PARTS	98,491	115,000	125,000
424	GARAGE SUPPLIES	2,572	5,000	5,000
425	GASOLINE - 2 TANKER LOAD	57,294	60,000	60,000
433	LUBRICANTS	9,849	10,000	10,000
446	SMALL TOOLS	3,392	4,000	4,000
450	TIRES & TUBES	23,527	30,000	30,000
599	OTHER CHARGES	15	2,000	2,000
TOTAL OPERATIONS & MAINT. OF EQUIPMENT		599,660	826,150	841,225
65000	OTHER CHARGES			
140	SALARY SUPPLEMENTS - ON CALL	3,220	4,000	4,000
186	LONGEVITY PAY	4,600	5,500	5,600
187	OVERTIME	37,690	46,500	30,000
189	OTHER SALARIES AND WAGES (6.5) - ANIMAL CONTR	232,993	275,650	315,000
201	SOCIAL SECURITY	20,600	26,500	28,000
204	STATE RETIREMENT	12,787	15,800	22,000
205	EMPLOYMENT INSURANCE	19,651	44,000	45,500
210	UNEMPLOYMENT COMPENSATION	158	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	1,500	5,300	5,300
502	BUILDING & CONTENTS	4,889	6,500	8,500
506	LIABILITY INSURANCE	18,402	24,500	31,000
510	TRUSTEE COMMISSION	69,957	100,000	100,000
511	VEHICLE INSURANCE	36,854	41,200	52,000
513	WORKMAN COMPENSATION	208,449	235,000	295,000
530	FINES, ASSESSMENTS & PENALTIES	2,625	5,000	5,000
TOTAL OTHER CHARGES		674,375	836,150	947,600

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	46,500	51,000	52,000
201	SOCIAL SECURITY	136,758	175,000	185,000
204	STATE RETIREMENT	90,663	113,000	144,000
205	EMPLOYMENT INSURANCE	434,481	485,000	500,000
210	UNEMPLOYMENT COMPENSATION	891	10,000	10,000
299	OTHER FRINGE BENEFITS(VENDING)	6,499	8,500	8,500
451	UNIFORMS	11,932	20,000	20,000
	TOTAL EMPLOYEE BENEFITS	727,724	862,500	919,500
68000	CAPITAL OUTLAY			
705	BRIDGE CONSTRUCTION - STATE	-	-	-
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS	1,975	2,500	2,500
708	COMMUNICATION EQUIPMENT	398	2,500	2,500
711	FURNITURE & FIXTURES	-	1,500	1,500
714	HIGHWAY EQUIPMENT	39,595	628,000	480,000
717	MAINTENANCE EQUIPMENT	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT(CONT)	2,706	5,000	5,000
726	STATE AID PROJECT	-	294,000	3,000,000
	TOTAL CAPITAL OUTLAY	44,674	933,500	3,491,500
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	5,856,199	7,448,700	10,786,610
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USES	489,716	(1,016,000)	(1,398,310)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,805,632	3,295,348	2,279,348
	ESTIMATED ENDING FUND BALANCE - JUNE 30	3,295,348	2,279,348	881,038

TIPTON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND NO. 141
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 5.00%
HEALTH INS. INCREASE: 22.00%
TAX RATE: \$ 0.5169

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	10,629,393	8,900,000	8,900,000
40120	TRUSTEE'S COLLECTION-PRIOR YEAR	195,707	350,000	350,000
40125	TRUSTEE'S COLLECTION-BANKRU	349	5,000	5,000
40130	CLERK & MASTER COLLECTIONS	196,448	235,000	235,000
40140	INTEREST & PENALTY	39,664	60,000	60,000
40163	PAYMENT IN LIEU OF TAXES-OTHERS	167,943	160,000	160,000
40200	COUNTY LOCAL OPTION TAXES	-		
40210	LOCAL OPTION SALES TAX	7,494,917	7,400,000	7,900,000
40270	BUSINESS TAX	235,308	250,000	250,000
40275	MIXED DRINK TAX	44,732	45,000	45,000
40350	INTERSTATE TELECOMMUNICATIONS	-	-	-
	TOTAL LOCAL TAXES	19,004,461	17,405,000	17,905,000
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41110	MARRIAGE LICENSES	3,601	4,000	3,000
41590	OTHER PERMITS	1,148	6,000	1,000
	TOTAL LICENSES & PERMITS	4,749	10,000	4,000
42000	<u>FINES, FORFEITURES, AND PENALTIES</u>			
42400	JUVENILE COURT			
42410	FINES	641	-	-
	FINES, FORFEITURES, AND PENALTIES	641	-	-
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	EDUCATION CHARGES			
43511	TUITION-REGULAR DAY STUDENTS	44,688	30,000	40,000
43513	TUITION-SUMMER SCHOOL	-	-	-
43517	TUITION-OTHER	604,100	730,000	720,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	142,293	150,000	170,000
43583	TBI CRIMINAL BACKGROUND FEE	-	-	-
43990	OTHER CHARGES FOR SERVICES	13	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	791,094	910,000	930,000
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INVESTMENT INCOME	-33,367	-	-
44120	LEASE RENTALS	6,544	5,000	5,000
44146	E-RATE FUNDING	-	-	-
44170	MISCELLANEOUS REFUNDS	25,262	100,000	76,000
44500	NONRECURRING ITEMS	30	-	
44530	SALE OF EQUIPMENT	45,712	20,000	20,000
44540	SALE OF PROPERTY	-	-	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	3,145	1,000	1,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
44570	CONTRIBUTIONS & GIFTS	2,025	-	-
	TOTAL OTHER LOCAL REVENUE	49,351	126,000	102,000
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	149,208	-	-
46500	REGULAR EDUCATION FUNDS			
46510	TN INVESTMENT IN STUDENT ACHIEVEMENT(TISA)	-	-	75,421,232
46511	BASIC EDUCATION PROGRAM	62,016,825	63,233,000	-
46515	EARLY CHILDHOOD EDUCATION	1,096,944	1,340,928	1,134,617
46520	SCHOOL FOOD SERVICES	40,166	51,000	40,000
46530	ENERGY EFFICIENT SCHOOL INITIA	-	-	-
46550	DRIVER EDUCATION	-	-	-
46590	OTHER STATE EDUCATIONAL FUNDS	940,342	1,387,717	1,258,488
46591	COORDINATED SCHOOL HEALTH	123,239	130,000	-
46594	FAMILY RESOURCE CENTERS	59,223	59,223	-
46610	CAREER LADDER PROGRAM	138,257	105,000	82,000
46612	CAREER LADDER - EXTENDED CONTRACT	-	-	-
46640	VOCATIONAL EQUIPMENT	-	-	-
46790	OTHER VOCATIONAL	-	95,158	1,268,788
46800	OTHER STATE REVENUE			
46850	MIX DRINK TAX	-	-	-
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	-	-	-
46980	OTHER STATE GRANTS	354,423	343,970	343,970
46981	SAFE SCHOOLS	458,460	295,000	-
46990	OTHER STATE REVENUES	-	-	-
	TOTAL STATE OF TENNESSEE	65,377,087	67,040,996	79,549,095
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	-	-	-
47120	ADULT ED. STATE GRANT PROGRAM	177,922	174,000	210,000
47143	EDUCATION OF THE HANDICAPPED ACT	-	-	-
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	-	9,350	8,854
47240	MEDICAID	20,798	-	-
47301	COVID-19 GRANT # 1	-	-	-
47304	COVID-19 GRANT # 4	-	-	-
47309	COVID-19 GRANT D	-	-	-
47590	OTHER FEDERAL THROUGH STATE	-	-	-
47600	DIRECT FEDERAL REVENUE			
47630	PUBLIC LAW-MAINT. & OPERATION	-	-	-
47801	COVID-19 GRANT	-	-	-
	TOTAL FEDERAL GOVERNMENT	198,720	183,350	218,854
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48140	CONTRACTED SERVICES	2,125	-	-
48610	DONATIONS	12,189	77,046	-
48990	OTHER	187,873	243,494	186,609
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	202,187	320,540	186,609
	TOTAL ESTIMATED REVENUE	85,628,290	85,995,886	98,895,558

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	137,805	13,194	-
49800	OPERATING TRANSFERS/SCH. FED. PROJECTS	378,857	2,097,000	50,000
	TOTAL OTHER SOURCES	516,662	2,110,194	50,000
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	86,144,952	88,106,080	98,945,558
	<u>ESTIMATED EXPENDITURES</u>			
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION PROGRAMS			
116	TEACHERS	28,194,226	28,469,400	31,683,787
117	CAREER LADDER PROGRAM	67,782	59,000	53,000
128	HOMEBOUND TEACHER	145,868	177,000	188,124
163	EDUCATIONAL ASSISTANTS	873,848	821,700	781,364
169	PART-TIME PERSONNEL	-	179,300	244,400
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES AND WAGES	322,120	291,000	273,220
201	SOCIAL SECURITY	1,722,564	1,835,823	2,048,251
204	STATE RETIREMENT	2,723,823	2,790,443	2,457,584
207	MEDICAL INSURANCE	4,777,033	4,868,125	6,072,495
210	UNEMPLOYMENT COMPENSATION	24,529	40,000	23,956
212	EMPLOYER MEDICARE LIABILITY	403,847	429,725	478,501
217	RETIREMENT - HYBRID STABILIZATION	-	150,000	107,355
299	OTHER FRINGE BENEFITS/HS	4,250	6,000	10,000
311	CONTRACTS WITH OTHER SCHOOL SYSTEMS	-	65,000	75,000
330	LEASE PAYMENTS	-	-	81,000
355	TRAVEL	22,820	30,421	30,000
356	TUITION	-	121,000	242,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	732,727	475,000	450,000
399	OTHER CONTRACTED SERVICES	338,273	10,000	50,000
429	INSTRUCTIONAL SUPPLIES	573,329	507,060	587,806
449	TEXTBOOKS	37,502	1,100,000	675,317
471	SOFTWARE	-	-	890
499	OTHER SUPPLIES & MATERIALS	579,310	143,344	130,405
524	IN-SERVICE/STAFF DEVELOPMENT	285	2,000	2,000
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	3,620	-	-
535	FEE WAIVER	62,106	120,000	120,000
599	OTHER CHARGES	1,697	1,000	1,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	202,231	50,000	820,339
790	OTHER EQUIPMENT	-	80,000	-
	TOTAL REGULAR INSTRUCTION PROGRAMS	41,813,790	42,822,341	47,687,794
71150	ALTERNATIVE INSTRUCTION PROGRAM			
116	TEACHERS	541,186	586,000	760,024
117	CAREER LADDER PROGRAM	4,000	4,000	4,000
130	SOCIAL WORKERS	-	40,700	42,630
134	PUPIL PERSONNEL	-	75,500	-
162	CLERICAL PERSONNEL	30,058	32,000	-
169	PART-TIME PERSONNEL	-	9,100	9,100
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	105,015	2,000	2,000
201	SOCIAL SECURITY	39,346	48,000	50,783
204	STATE RETIREMENT	65,115	76,000	57,134
207	MEDICAL INSURANCE	119,875	108,600	129,530

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
210	UNEMPLOYMENT COMPENSATION	516	1,000	630
212	EMPLOYER MEDICARE LIABILITY	9,202	12,000	11,915
217	RETIREMENT - HYBRID STABILIZATION	-	1,000	-
307	COMMUNICATION	-	1,000	-
330	LEASE PAYMENTS	-	-	4,500
355	TRAVEL	-	4,000	1,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	10,000	7,000
399	OTHER CONTRACTED SERVICES	7,981	1,600	1,600
435	OFFICE SUPPLIES	-	1,000	1,000
451	UNIFORMS	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	2,980	5,000	2,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	1,996	8,500	-
TOTAL ALTERNATIVE INSTRUCTION PROGRAM		927,270	1,028,000	1,085,846
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	3,971,589	4,220,000	4,469,733
117	CAREER LADDER PROGRAM	13,338	9,000	10,000
128	HOMEBOUND TEACHER	66,128	64,000	65,282
163	EDUCATIONAL ASSISTANTS	926,719	981,000	1,090,701
169	PART-TIME PERSONNEL	-	9,100	40,000
171	SPEECH PATHOLOGIST	770,997	802,500	889,680
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	-	25,000	21,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	331,439	381,700	463,022
204	STATE RETIREMENT	500,705	532,800	524,054
207	MEDICAL INSURANCE	1,118,772	1,159,800	1,292,022
210	UNEMPLOYMENT COMPENSATION	5,329	9,000	6,678
212	EMPLOYER MEDICARE LIABILITY	77,513	90,000	108,113
217	RETIREMENT - HYBRID STABILIZATION	-	23,100	12,330
299	OTHER FRINGE BENEFITS/HS	1,500	5,000	5,000
336	MAINTENANCE AND REPAIR SERVICES	-	2,000	2,000
355	TRAVEL	-	3,000	12,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	71,517	65,000	65,000
399	OTHER CONTRACTED SERVICES	9,260	16,000	16,000
429	INSTRUCTIONAL SUPPLIES	42,894	72,000	75,000
499	OTHER SUPPLIES AND MATERIALS	2,872	6,000	3,000
599	OTHER CHARGES	2,778	2,000	2,000
725	SPECIAL EDUCATION EQUIPMENT	7,430	15,000	15,000
TOTAL SPECIAL EDUCATION PROGRAM		7,920,780	8,493,000	9,187,615
71300	CAREER & TECHNICAL EDUCATION PROGRAM			
116	TEACHERS	1,733,694	1,774,400	2,007,351
117	CAREER LADDER PROGRAM	5,000	5,000	3,000
163	EDUCATIONAL ASSISTANTS	-	25,000	25,202
169	PART-TIME PERSONNEL	-	35,000	45,449
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	30,989	12,000	10,500
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	99,803	116,000	130,441
204	STATE RETIREMENT	166,064	170,700	154,141
207	MEDICAL INSURANCE	303,933	321,200	431,354
210	UNEMPLOYMENT COMPENSATION	1,297	3,000	1,932

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
212	EMPLOYER MEDICARE LIABILITY	23,809	28,000	30,457
217	RETIREMENT - HYBRID STABILIZATION	-	8,300	5,445
307	COMMUNICATION	-	3,000	-
330	LEASE PAYMENTS			7,000
344	PAYMENTS TO SCHOOLS - OTHER	-	2,400	2,400
355	TRAVEL	-	24,837	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	47,000	47,000
399	OTHER CONTRACTED SERVICES	69,323	35,334	13,000
429	INSTRUCTIONAL SUPPLIES	59,595	53,600	70,000
449	TEXTBOOKS	8,675	23,270	10,000
499	OTHER SUPPLIES & MATERIALS	-	39,376	1,000
524	IN SERVICE/STAFF DEVELOPMENT	-	3,500	1,500
599	OTHER CHARGES	-	1,000	1,000
730	VOCATIONAL INSTRUCTION EQUIPMENT	12,686	42,241	30,000
790	OTHER EQUIPMENT	-	7,000	-
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		2,514,868	2,781,158	3,031,172
71600	ADULT EDUCATION PROGRAM			
116	TEACHERS	113,242	74,615	78,350
162	CLERICAL PERSONNEL	-	28,715	30,160
169	PART-TIME PERSONNEL	-	50,000	20,000
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES AND WAGES	30,623	-	30,000
201	SOCIAL SECURITY	8,493	10,500	10,500
204	STATE RETIREMENT	9,858	12,500	12,500
207	MEDICAL INSURANCE	15,150	15,700	16,130
210	UNEMPLOYMENT COMPENSATION	177	300	420
212	EMPLOYER MEDICARE LIABILITY	1,986	2,300	2,300
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
307	COMMUNICATION	-	600	-
355	TRAVEL	1,724	4,500	5,000
429	INSTRUCTIONAL SUPPLIES	3,773	4,070	13,436
499	OTHER SUPPLIES & MATERIALS	625	3,400	3,000
599	OTHER CHARGES			1,000
790	OTHER EQUIPMENT	-	-	-
TOTAL ADULT EDUCATION PROGRAM		185,651	207,300	222,896
TOTAL INSTRUCTION		53,362,359	55,331,799	61,215,323
72000	<u>SUPPORT SERVICES</u>			
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	60,204	62,100	75,100
162	CLERICAL PERSONNEL	-	30,000	31,561
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	28,091	-	-
201	SOCIAL SECURITY	5,079	6,000	6,700
204	STATE RETIREMENT	4,415	6,000	6,500
207	MEDICAL INSURANCE	15,150	16,300	19,490
210	UNEMPLOYMENT COMPENSATION	83	100	100
212	EMPLOYER MEDICARE LIABILITY	1,188	1,500	1,600
307	COMMUNICATION	-	3,000	-
355	TRAVEL	5,412	6,000	6,000
399	OTHER CONTRACTED SERVICES-LeBonheur/Dynamics	38,280	733,650	1,044,300
499	OTHER SUPPLIES AND MATERIALS	23,616	25,000	25,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
524	IN SERVICE/STAFF DEVELOPMENT	-	7,500	7,500
599	OTHER CHARGES	7,224	21,000	15,000
735	HEALTH EQUIPMENT	-	15,600	-
TOTAL HEALTH SERVICES		188,742	933,750	1,238,851
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	3,000	3,000	1,000
123	GUIDANCE PERSONNEL	-	1,219,000	1,350,682
124	PSYCHOLOGICAL PERSONNEL	-	-	-
134	PUPIL PERSONNEL			48,346
162	CLERICAL PERSONNEL	-	83,000	87,046
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	94,707	22,000	15,000
201	SOCIAL SECURITY	5,913	82,000	93,279
204	STATE RETIREMENT	9,310	132,000	111,006
207	MEDICAL INSURANCE	4,063	173,000	191,499
210	UNEMPLOYMENT COMPENSATION	54	1,500	1,500
212	EMPLOYER MEDICARE LIABILITY	1,383	20,000	22,000
217	RETIREMENT - HYBRID STABILIZATION	-	5,000	5,000
307	COMMUNICATION	-	300	-
309	CONTRACTS W/GOVERNMENT AGENCY	354,918	908,734	830,000
322	EVALUATION & TESTING	202,936	229,000	229,000
355	TRAVEL	17,424	20,000	30,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	2,000	3,000
399	OTHER CONTRACTED SERVICES	91	13,000	13,000
499	OTHER SUPPLIES & MATERIALS	250	1,000	20,500
524	IN SERVICE/STAFF DEVELOPMENT	-	15,000	17,095
599	OTHER CHARGES	-	1,000	1,000
790	OTHER EQUIPMENT	99,166	153,400	-
TOTAL OTHER STUDENT SUPPORT		793,215	3,083,934	3,069,953
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	794,840	825,000	941,955
117	CAREER LADDER PROGRAM	8,000	8,000	8,000
129	LIBRARIANS	791,080	801,000	854,491
134	PUPIL PERSONNEL	-	20,000	90,089
162	CLERICAL PERSONNEL	12,789	137,100	178,501
169	PART-TIME PERSONNEL	-	56,200	64,260
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES AND WAGES	46,350	30,000	35,500
201	SOCIAL SECURITY	96,531	118,000	134,704
204	STATE RETIREMENT	160,129	190,000	148,712
207	MEDICAL INSURANCE	247,907	264,750	349,773
210	UNEMPLOYMENT COMPENSATION	869	2,000	2,100
212	EMPLOYER MEDICARE LIABILITY	22,576	29,000	31,453
217	RETIREMENT - HYBRID STABILIZATION	-	4,500	4,500
299	OTHER FRINGE BENEFITS/HS	-	250	-
302	ADVERTISING	-	24,500	24,500
307	COMMUNICATION	-	4,000	-
320	DUES & MEMBERSHIPS	-	6,500	6,500
355	TRAVEL	22,699	30,000	35,000
370	CONTRACTS WITH SUBSTITUE TEACHERS	-	16,000	12,000
399	OTHER CONTRACTED SERVICES	13,246	221,000	250,693
432	LIBRARY BOOKS	50,643	51,000	51,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
435	OFFICE SUPPLIES	-	10,000	10,000
471	SOFTWARE	-	56,796	40,000
499	OTHER SUPPLIES & MATERIALS	2,672	34,000	35,000
524	INSERVICE/STAFF DEVELOPMENT	2,173	26,290	26,500
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	-	14,000	15,000
599	OTHER CHARGES	-	1,000	1,000
TOTAL REGULAR INSTRUCTION PROGRAM		2,272,504	2,980,886	3,351,231
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	179,552	185,000	193,744
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
124	PSYCHOLOGICAL PERSONNEL	156,497	176,000	187,410
131	MEDICAL PERSONNEL	16,442	25,000	25,000
162	CLERICAL PERSONNEL	101,606	68,000	80,382
169	PART-TIME PERSONNEL			20,000
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES			5,000
201	SOCIAL SECURITY	26,932	28,500	31,828
204	STATE RETIREMENT	36,836	37,500	36,478
207	MEDICAL INSURANCE	52,133	58,000	56,103
210	UNEMPLOYMENT COMPENSATION	401	500	500
212	EMPLOYER MEDICARE LIABILITY	6,299	6,700	7,432
217	RETIREMENT - HYBRID STABILIZATION	-	2,000	2,500
299	OTHER FRINGE BENEFITS/HS	250	500	500
348	POSTAL CHARGES	565	1,900	1,000
355	TRAVEL	9,362	11,550	20,000
399	OTHER CONTRACTED SERVICES	-	500	-
435	OFFICE SUPPLIES	-	1,300	-
499	OTHER SUPPLIES & MATERIALS	-	1,500	-
524	IN-SERVICE/STAFF DEVELOPMENT	9,900	11,100	10,000
599	OTHER CHARGES	994	1,000	1,000
719	OTHER EQUIPMENT	-	5,650	-
TOTAL SPECIAL EDUCATION PROGRAM		598,769	623,200	679,877
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	38,400	40,100	-
117	CAREER LADDER PROGRAM	-	-	-
127	CAREER LADDER EXTENDED CONTRACTS	-	-	-
169	PART-TIME PERSONNEL			50,000
201	SOCIAL SECURITY	-	2,500	3,105
204	STATE RETIREMENT	-	-	3,405
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	42	100	42
212	EMPLOYER MEDICARE LIABILITY	557	600	750
355	TRAVEL	57,771	43,550	45,000
499	OTHER SUPPLIES & MATERIALS	-	2,250	1,000
524	IN SERVICE/STAFF DEVELOPMENT	14,760	9,500	15,000
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		111,530	98,600	118,302
72250	TECHNOLOGY			
105	SUPERVISOR/DIRECTOR	-	-	-
121	DATA PROCESSING PERSONNEL	276,092	332,500	367,813
162	CLERICAL PERSONNEL	-	81,000	84,864

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
188	BONUS PAYMENTS	-	-	-
201	SOCIAL SECURITY	16,132	26,000	28,111
204	STATE RETIREMENT	17,663	26,000	27,829
207	MEDICAL INSURANCE	40,917	80,000	82,106
210	UNEMPLOYMENT COMPENSATION	225	500	500
212	EMPLOYER MEDICARE LIABILITY	3,773	7,000	7,000
299	OTHER FRINGE BENEFITS/HS	-	500	500
307	COMMUNICATION	-	2,000	5,000
350	INTERNET CONNECTIVITY	110,355	132,500	160,000
355	TRAVEL	5,843	8,000	15,000
399	OTHER CONTRACTED SERVICES	111,723	130,000	190,000
435	OFFICE SUPPLIES	-	2,000	2,000
442	PROPANE	-	100	100
470	CABLING	190	16,000	16,000
471	SOFTWARE	126,065	130,000	110,000
499	OTHER SUPPLIES & MATERIALS	4,050	10,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	5,000	5,000
599	OTHER CHARGES	-	1,000	1,000
790	OTHER EQUIPMENT	91,359	151,900	190,000
	TOTAL TECHNOLOGY	804,387	1,142,000	1,302,823
72290	OTHER PROGRAMS			
215	ON BEHALF PAYMENTS TO OPEB	149,208	-	-
	TOTAL OTHER PROGRAMS	149,208	-	-
72310	BOARD OF EDUCATION			
191	BOARD & COMMITTEE MEMBERS FEES	22,000	30,000	30,000
201	SOCIAL SECURITY	1,364	2,000	2,000
206	LIFE INSURANCE	40,000	40,000	40,000
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE LIABILITY	319	500	500
302	ADVERTISING	-	2,500	2,500
305	AUDIT SERVICES	56,100	54,500	60,000
320	DUES & MEMBERSHIPS	14,932	19,000	20,000
331	LEGAL SERVICES	34,880	45,000	75,000
355	TRAVEL	12,735	21,000	20,000
499	OTHER SUPPLIES & MATERIALS	-	500	-
506	LIABILITY INSURANCE	274,015	330,000	370,000
510	TRUSTEE'S COMMISSION	385,195	420,000	420,000
513	WORKMANS COMPENSATION	-	-	300,000
599	OTHER CHARGES	20	1,000	1,000
	TOTAL BOARD OF EDUCATION	841,560	966,000	1,341,000
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT			
101	COUNTY OFFICIAL	146,034	146,500	160,000
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	42,629	47,000	46,200
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES AND WAGES	2,500	4,000	5,500
201	SOCIAL SECURITY	11,273	12,500	13,147
204	STATE RETIREMENT	17,401	18,500	14,006
207	MEDICAL INSURANCE	26,286	28,500	35,619
210	UNEMPLOYMENT COMPENSATION	86	500	500

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212	EMPLOYER MEDICARE LIABILITY	2,636	3,000	3,070
307	COMMUNICATION	70,727	73,500	71,000
348	POSTAL CHARGES	5,999	6,000	6,000
355	TRAVEL	5,538	10,000	10,000
356	TUITION	-	15,920	12,000
435	OFFICE SUPPLIES	4,420	4,500	7,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
524	IN-SERVICE/STAFF DEVELOPMENT	725	2,500	5,000
599	OTHER CHARGES	480	1,000	1,000
TOTAL DIRECTOR OF SCHOOLS - SUPERINTENDENT		337,734	375,920	392,042
72410	OFFICE OF THE PRINCIPAL			
104	PRINCIPAL(S)	1,237,956	1,310,000	1,353,512
117	CAREER LADDER PROGRAM	10,000	7,000	4,000
119	ACCOUNTANTS/BOOKEEPERS	-	365,000	422,604
139	ASSISTANT PRINCIPALS	2,312,239	2,274,000	2,561,831
161	SECRETARY(S)	1,207,033	466,500	525,569
162	CLERICAL PERSONNEL	-	376,000	414,213
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	-	77,000	111,000
201	SOCIAL SECURITY	276,779	302,000	334,888
204	STATE RETIREMENT	422,876	390,800	357,887
207	MEDICAL INSURANCE	784,762	758,500	967,784
210	UNEMPLOYMENT COMPENSATION	3,502	4,000	4,000
212	EMPLOYER MEDICARE LIABILITY	64,731	71,500	78,195
217	RETIREMENT - HYBRID STABILIZATION	-	1,000	1,000
299	OTHER FRINGE BENEFITS/HS	500	1,000	1,000
320	DUES & MEMBERSHIPS	-	2,000	2,000
355	TRAVEL	32,500	35,000	35,000
399	OTHER CONTRACTED SERVICES	2,802	6,200	8,200
435	OFFICE SUPPLIES	2,800	5,500	7,500
499	OTHER SUPPLIES & MATERIALS	923	1,500	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	1,637	3,000	3,000
TOTAL OFFICE OF THE PRINCIPAL		6,361,040	6,457,500	7,195,183
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	113,942	100,000	105,000
119	ACCOUNTANTS/BOOKEEPERS	194,014	304,500	377,227
161	SECRETARY(S)	76,587	35,000	40,191
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	-	8,000	10,000
201	SOCIAL SECURITY	21,221	28,000	33,063
204	STATE RETIREMENT	17,753	22,800	31,945
207	MEDICAL INSURANCE	48,851	64,800	99,020
210	UNEMPLOYMENT COMPENSATION	374	600	600
212	EMPLOYER MEDICARE LIABILITY	5,391	6,600	7,720
299	OTHER FRINGE BENEFITS/HS	-	-	-
307	COMMUNICATION	-	1,000	2,000
320	DUES & MEMBERSHIPS	589	2,000	5,000
355	TRAVEL	2,919	5,000	15,000
399	OTHER CONTRACTED SERVICES	5,823	69,300	85,000
435	OFFICE SUPPLIES	5,568	9,000	15,000
509	REFUNDS	-	3,000	3,000
524	IN-SERVICE/STAFF DEVELOPMENT	5,758	10,000	10,000

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
701	ADMINISTRATION EQUIPMENT	4,073	15,000	10,000
	TOTAL FISCAL SERVICES	502,863	684,600	849,766
72610	OPERATION OF PLANT			
328	JANITORIAL SERVICES	-	1,796,000	1,885,800
329	LAUNDRY SERVICE	8,586	10,000	10,000
334	MAINTENANCE AGREEMENTS	-	125,000	125,000
347	PEST CONTROL	-	15,000	15,000
359	DISPOSAL FEES	-	75,000	75,000
399	OTHER CONTRACTED SERVICES	1,904,502	31,200	31,200
415	ELECTRICITY	1,536,587	1,733,900	1,750,000
434	NATURAL GAS	192,762	225,000	225,000
454	WATER & SEWER	245,263	275,000	275,000
499	OTHER SUPPLIES & MATERIALS	580	1,000	1,000
502	BUILDING & CONTENTS INSURANCE	315,137	366,100	420,000
599	OTHER CHARGES	-	1,000	1,000
720	PLANT OPERATION EQUIPMENT	1,750	15,000	15,000
	TOTAL OPERATION OF PLANT	4,205,167	4,669,200	4,829,000
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	197,362	174,200	182,895
114	ADA COORDINATOR	-	48,500	50,128
161	SECRETARY(S)	42,629	48,000	50,400
167	MAINTENANCE PERSONNEL	-	847,600	941,077
169	PART-TIME PERSONNEL	-	42,500	40,000
187	OVERTIME PAY	-	7,500	5,000
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	822,079	28,700	10,000
201	SOCIAL SECURITY	61,716	74,000	79,457
204	STATE RETIREMENT	56,785	66,000	84,863
207	MEDICAL INSURANCE	194,915	227,350	321,886
210	UNEMPLOYMENT COMPENSATION	1,211	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	14,521	18,000	18,553
217	RETIREMENT - HYBRID STABILIZATION	-	250	-
302	ADVERTISING	-	3,000	3,000
307	COMMUNICATION	8,685	12,000	12,000
330	LEASE PAYMENTS	-	-	4,000
334	MAINTENANCE AGREEMENTS	-	7,125	2,500
335	MAINT. & REPAIR SERVICES-BUILDINGS	85,941	447,719	150,000
336	MAINT. & REPAIR SERVICES-EQUIPMENT	14,721	15,000	15,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIPMENT	-	2,500	2,500
338	MAINT. & REPAIR SERVICES-VEHICLES	-	15,000	15,000
399	OTHER CONTRACTED SERVICES	21,251	6,000	6,000
435	OFFICE SUPPLIES	-	2,000	2,000
456	GRAVEL & CHERT	-	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	387,780	80,000	80,000
524	IN SERVICE/STAFF DEVELOPMENT	-	2,000	3,000
599	OTHER CHARGES	3,724	5,000	5,000
717	MAINT. & EQUIPMENT REPLACEMENT	73,719	73,000	75,000
790	OTHER EQUIPMENT	-	344,850	-
	TOTAL MAINTENANCE OF PLANT	1,987,039	2,605,794	2,167,259
72710	TRANSPORTATION			

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
105	SUPERVISOR/DIRECTOR(S)	144,453	155,400	163,200
142	MECHANIC(S)	525,483	358,200	414,856
146	BUS DRIVERS	1,873,248	1,493,000	1,916,893
162	CLERICAL	31,151	84,100	95,387
169	PART-TIME PERSONNEL	-	182,800	157,800
187	OVERTIME PAY	-	115,000	75,000
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	-	438,000	100,000
201	SOCIAL SECURITY	135,016	166,000	181,522
204	STATE RETIREMENT	123,850	135,000	175,756
207	MEDICAL INSURANCE	861,286	890,000	1,156,350
210	UNEMPLOYMENT COMPENSATION	5,219	7,000	7,450
212	EMPLOYER MEDICARE LIABILITY	33,193	39,000	42,386
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
299	OTHER FRINGE BENEFITS/HS	-	1,000	1,000
307	COMMUNICATION	3,000	5,000	5,000
322	EVALUATION & TESTING	-	12,000	12,000
329	LAUNDRY SERVICE	10,250	10,000	10,000
330	LEASE PAYMENTS	-	-	76,500
334	MAINTENANCE AGREEMENTS	-	3,000	2,500
338	MAINT. & REPAIR SERVICE-VEHICLES	120,634	125,000	125,000
353	TOWING SERVICES	-	30,000	35,000
355	TRAVEL	3,862	4,000	5,000
399	OTHER CONTRACTED SERVICES	160,841	30,000	10,000
412	DIESEL FUEL	68,701	425,000	459,685
425	GASOLINE	736,789	215,000	230,000
433	LUBRICANTS	26,074	50,000	30,000
435	OFFICE SUPPLIES	-	985	1,500
450	TIRES	57,978	82,500	102,500
453	VEHICLE PARTS	271,408	260,000	300,000
456	GRAVEL & CHERT	-	25,000	25,000
499	OTHER SUPPLIES AND MATERIALS	20,430	23,700	25,400
511	VEHICLE & EQUIPMENT INS.	199,822	215,000	240,000
524	INSERVICE/STAFF DEVELOPMENT	376	1,100	2,000
599	OTHER CHARGES	12,494	4,000	4,000
708	COMMUNICATION EQUIPMENT	-	72,000	-
729	TRANSPORTATION EQUIPMENT	1,652,478	575,115	575,000
790	OTHER EQUIPMENT	-	4,200	-
TOTAL TRANSPORTATION		7,078,036	6,237,200	6,763,785
TOTAL SUPPORT SERVICES		26,231,794	30,858,584	33,299,072
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICE			
105	SUPERVISOR/DIRECTOR	77,784	100,000	105,000
119	ACCOUNTANTS/BOOKKEEPERS	42,629	44,000	46,200
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	5,438	9,000	9,390
204	STATE RETIREMENT	7,962	11,000	10,297
207	MEDICAL INSURANCE	20,567	27,500	34,236
210	UNEMPLOYMENT COMPENSATION	105	200	200
212	EMPLOYER MEDICARE LIABILITY	1,579	2,100	2,192
307	COMMUNICATION	-	1,000	1,200
320	DUES & MEMBERSHIPS	-	500	500

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
354	TRANSPORTATION-OTHER THAN STUDENT	9,475	31,000	32,000
355	TRAVEL	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	-	500	500
524	IN SERVICE/STAFF DEVELOPMENT	375	4,000	4,000
599	OTHER CHARGES	1,142	500	500
	TOTAL FOOD SERVICE	167,056	232,300	247,215
73300	COMMUNITY SERVICES			
105	DIRECTOR	43,835	40,000	46,200
130	SOCIAL WORKERS	-	135,000	149,240
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES	336,949	485,000	485,000
201	SOCIAL SECURITY	22,880	45,000	45,000
204	STATE RETIREMENT	13,204	33,000	33,000
207	MEDICAL INSURANCE	27,981	48,000	48,000
210	UNEMPLOYMENT COMPENSATION	1,134	4,000	4,000
212	EMPLOYER MEDICARE LIABILITY	5,351	10,000	10,000
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
307	COMMUNICATION	-	2,500	-
355	TRAVEL	4,952	7,000	7,000
399	OTHER CONTRACTED SERVICES	4,690	7,000	7,000
422	FOOD SUPPLIES	13,307	37,500	40,000
435	OFFICE SUPPLIES	-	2,000	2,000
499	OTHER SUPPLIES & MATERIALS	7,506	31,750	24,000
599	OTHER CHARGES	-	1,000	1,000
790	OTHER EQUIPMENT	1,885	4,000	4,000
	TOTAL COMMUNITY SERVICES	483,674	892,850	905,540
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERV.	650,730	1,125,150	1,152,755
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS	550,009	674,570	734,068
130	SOCIAL WORKERS	-	43,000	45,150
163	EDUCATIONAL ASSISTANTS	223,164	254,362	256,722
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	42,136	5,245	9,000
201	SOCIAL SECURITY	46,667	51,882	64,891
204	STATE RETIREMENT	60,807	73,379	75,956
207	MEDICAL INSURANCE	162,725	196,893	218,335
210	UNEMPLOYMENT COMPENSATION	949	3,020	2,000
212	EMPLOYER MEDICARE LIABILITY	10,915	14,655	15,152
217	RETIREMENT - HYBRID STABILIZATION	-	3,400	3,409
355	TRAVEL	79	3,000	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	25,643	25,000	25,000
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	5,271	65,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	500	500
599	OTHER CHARGES	-	5,500	500
722	REGULAR INSTRUCTIONAL EQUIPMENT	-	34,005	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL EARLY CHILDHOOD EDUCATION	1,128,365	1,453,411	1,463,683
76000	<u>CAPITAL OUTLAY</u>			

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	21,251	42,500	44,625
201	SOCIAL SECURITY	1,246	3,000	3,000
204	STATE RETIREMENT	123	3,650	3,650
210	UNEMPLOYMENT COMPENSATION	107	200	200
212	EMPLOYER MEDICARE LIABILITY	308	650	750
304	ARCHITECTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
706	BUILDING CONSTRUCTION	-	-	97,500
707	BUILDING IMPROVEMENT	8,264,504	2,346,315	1,080,000
790	OTHER EQUIPMENT	-	-	10,000
799	OTHER CAPITAL OUTLAY	-	-	75,000
	TOTAL REGULAR CAPITAL OUTLAY	8,287,539	2,396,315	1,314,725
	TOTAL ESTIMATED EXPENDITURES	89,660,787	91,165,259	98,445,558
82300	<u>OTHER DEBT SERVICE</u>			
82330	EDUCATION			
620	DEBT SERVICE CONTRIBUTION	150,000	-	-
	TOTAL OTHER DEBT SERVICE - EDUCATION	150,000	-	-
99000	<u>OTHER USES</u>			
99100	TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS	-	-	-
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL OTHER USES - TRANSFERS OUT	-	-	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	89,810,787	91,165,259	98,445,558
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(3,665,835)	(3,059,179)	500,000
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	21,658,439	17,992,604	14,933,425
	ESTIMATED ENDING FUND BALANCE - JUNE 30	17,992,604	14,933,425	15,433,425

TIPTON COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND NO. 142
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 5.00%

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47131	VOCATIONAL EDUCATION BASIC GRANTS	206,894	462,529	182,256
47141	TITLE I GRANTS LOCAL EDUCATION AGENCIES	2,396,208	2,967,704	2,701,899
47143	EDUCATION OF THE HANDICAPPED ACT	2,395,990	3,576,671	2,696,179
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	124,011	153,905	128,929
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	10,066	-	-
47147	SAFE AND DRUG FREE SCHOOLS	-	-	-
47150	21st CENTURY COMMUNITY LEARNING CENTERS	384,567	-	-
47189	EISENHOWER PROFESSIONAL DEVELOPMENT	284,352	730,995	389,584
47301	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY	14,522	-	-
47303	LEA REOPENING & PROGRAMMIC SUPPORT	-	-	-
47307	ESSER 2.0	5,008,080	822,059	-
47309	COVID-19 GRANT D (HQIM LITERACY - TNTP)	170,800	200,200	-
47401	ESSER 3.0	5,219,568	12,621,932	-
47402	AMERICAN RESCUEPLAN ACT GRANT #2	218,885	350,353	-
47403	AMERICAN RESCUE PLAN ACT GRANT #3	25,455	12,496	-
47404	AMERICAN RESCUE PLAN ACT GRANT #4	465	55,838	-
47590	OTHER FEDERAL THROUGH STATE	2,677,848	1,783,651	216,756
47801	COVID 19 GRANT #6	-	-	-
	TOTAL FEDERAL GOVERNMENT	19,137,711	23,738,333	6,315,602
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49800	TRANSFERS IN	-	-	-
	TOTAL OTHER SOURCES	-	-	-
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	19,137,711	23,738,333	6,315,602
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION			
116	TEACHERS	741,885	1,081,007	848,775
163	EDUCATIONAL ASSISTANTS	270,750	248,698	107,609
169	PART TIME PERSONNEL			11,000
189	OTHER SALARIES / WAGES	797,729	1,808,333	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	105,311	194,561	65,516
204	STATE RETIREMENT	156,933	293,605	62,023
207	MEDICAL INSURANCE	287,049	537,150	135,290
210	UNEMPLOYMENT COMPENSATION	1,909	9,098	29,365
212	EMPLOYER MEDICARE LIABILITY	24,643	45,515	15,324
299	OTHER FRINGE BENEFITS	-	-	-
356	TUITION	-	85,860	-
370	CONTRACTS FOR SUBS	13,512	156,541	50,323
399	OTHER CONTRACTED SERVICES	4,815	4,820	5,100
429	INSTRUCTIONAL SUPPLIES	583,671	279,577	141,008
430	TEXTBOOKS - ELECTRONIC	149,552	63,250	-
449	TEXTBOOKS	388,338	34,320	-

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
471	SOFTWARE	770,539	390,023	40,000
499	OTHER SUPPLIES & MATERIALS	-	16,728	-
599	OTHER CHARGES	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	716,863	249,446	80,000
TOTAL REGULAR INSTRUCTION		5,013,499	5,498,531	1,591,333
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	14,061	49,000	25,000
163	EDUCATIONAL ASSISTANTS	1,336,654	1,296,300	1,292,177
169	PART TIME PERSONNEL	-	376,000	187,200
171	SPEECH PATHOLOGIST	102,705	121,040	30,000
189	OTHER SALARIES/WAGES	9,050	-	-
201	SOCIAL SECURITY	80,570	106,957	97,560
204	STATE RETIREMENT	64,967	71,573	69,536
207	MEDICAL INSURANCE	396,431	566,063	513,563
210	UNEMPLOYMENT COMPENSATION	3,311	10,010	9,510
212	EMPLOYER MEDICARE LIABILITY	19,261	25,534	22,834
299	OTHER FRINGE BENEFITS	-	1,000	1,000
312	CONTRACTS WITH OTHER AGENCIES	125,304	250,000	25,000
370	CONTRACTS FOR SUBS	13,229	15,000	8,000
399	OTHER CONTRACEDT SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	153,867	339,553	20,000
499	OTHER SUPPLIES & MATERIALS	63,324	45,000	15,000
599	OTHER CHARGES	25,866	-	-
725	SPECIAL EDUCATION EQUIPMENT	91,527	59,561	13,000
TOTAL SPECIAL EDUCATION PROGRAM		2,500,127	3,332,590	2,329,380
71300	CAREER & TECHNICAL EDUCATION PROGRAM			
189	OTHER SALARIES & WAGES	42,132	43,625	43,680
201	SOCIAL SECURITY	2,612	2,712	2,867
204	STATE RETIREMENT	1,586	2,185	1,960
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	84	111	111
212	EMPLOYER MEDICARE LIABILITY	611	635	650
429	INSTRUCTIONAL SUPPLIES	11,467	51,763	10,537
471	SOFTWARE	-	76,350	-
499	OTHER SUPPLIES & MATERIALS	-	3,583	-
730	VOCATIONAL INSTRUCTION EQUIPMENT	734,252	1,017,524	38,000
TOTAL CAREER & TECHNICAL ED. PROGRAM		792,744	1,198,488	97,805
72000	<u>SUPPORT SERVICES</u>			
72120	HEALTH SERVICES			
130	SOCIAL WORKERS	70,835	74,035	78,324
131	MEDICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	-	-	-
189	OTHER SALARIES & WAGES	-	5,000	-
201	SOCIAL SECURITY	4,097	4,485	4,856
204	STATE RETIREMENT	7,296	7,469	5,483
207	MEDICAL INSURANCE	9,608	10,300	10,641
210	UNEMPLOYMENT COMPENSATION	42	200	75
212	EMPLOYER MEDICARE LIABILITY	958	1,068	1,136
399	OTHER CONTRACTED SERVICES	945,865	350,000	-
413	DRUGS & MEDICAL SUPPLIES	17,525	180	-

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
499	OTHER SUPPLIES & MATERIALS	-	162	-
735	HEALTH EQUIPMENT	128,462	8,500	-
790	OTHER EQUIPMENT	-	50,000	-
	TOTAL HEALTH SERVICES	1,184,688	511,399	100,515
72130	OTHER STUDENT SUPPORT			
123	GUIDANCE PERSONNEL	1,098,473	-	-
124	PSYCHOLOGICAL PERSONNEL	-	-	-
130	SOCIAL WORKERS	125,567	318,571	-
189	OTHER WAGES/SALARIES	59,838	62,175	65,282
201	SOCIAL SECURITY	75,806	23,928	4,048
204	STATE RETIREMENT	114,477	36,751	4,570
207	MEDICAL INSURANCE	153,289	70,365	10,641
210	UNEMPLOYMENT COMPENSATION	932	674	125
212	EMPLOYER MEDICARE LIABILITY	17,728	5,601	947
355	TRAVEL	31,888	44,005	37,951
399	OTHER CONTRACTED SERVICE	-	-	-
499	OTHER MATERIALS/SUPPLIES	3,667	120,082	15,500
524	INSERVICE/STAFF DEVELOPMENT	12,870	45,378	44,000
599	OTHER CHARGES	-	143,507	150,000
790	OTHER EQUIPMENT	-	24,540	-
	TOTAL OTHER STUDENT SUPPORT	1,694,535	895,577	333,064
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	47,221	47,221	59,221
161	SECRETARY (S)	29,840	43,915	46,106
189	OTHER SALARIES & WAGES	925,064	1,214,639	910,324
201	SOCIAL SECURITY	60,043	81,109	62,803
204	STATE RETIREMENT	100,263	124,328	67,134
207	MEDICAL INSURANCE	96,636	154,670	18,387
210	UNEMPLOYMENT COMPENSATION	1,102	5,250	1,200
212	EMPLOYER MEDICARE LIABILITY	14,043	19,523	15,943
355	TRAVEL	1,903	7,328	2,500
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	548	-
399	OTHER CONTRACTED SERVICES	93,148	204,250	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES & MATERIALS	2,542	10,541	3,850
524	INSERVICE/STAFF DEVELOPMENT	123,771	457,595	123,676
790	OTHER EQUIPMENT	7,133	10,034	15,000
	TOTAL REGULAR INSTRUCTION PROGRAM	1,502,709	2,380,952	1,326,144
72220	SPECIAL EDUCATION PROGRAM			
124	PSYCHOLOGICAL PERSONNEL	86,217	118,804	48,885
131	MEDICAL PERSONNEL	146,694	154,584	158,048
162	CLERICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	29,522	43,200	43,200
189	OTHER SALARIES & WAGES	-	25,500	-
201	SOCIAL SECURITY	15,838	18,779	12,478
204	STATE RETIREMENT	9,278	9,570	5,002
207	MEDICAL INSURANCE	17,683	23,200	23,200
210	UNEMPLOYMENT COMPENSATION	370	1,341	1,208
212	EMPLOYER MEDICARE LIABILITY	3,704	3,391	2,920
312	CONTRACTS WITH PRIVATE AGENCIES	-	35,000	35,000

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
330	OPERATING LEASE PAYMENT	62,736	70,000	34,174
348	POSTAL CHARGES	-	6,488	1,500
399	OTHER CONTRACTED SERVICES	-	-	-
499	OTHER SUPPLIES & MATERIALS	-	-	-
524	INSERVICE/STAFF DEVELOPMENT	9,549	63,360	10,000
599	OTHER CHARGES	-	10,000	3,000
	TOTAL SPECIAL EDUCATION PROGRAM	381,591	583,217	378,615
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
355	ADMIN. TRAVEL	-	-	-
524	ADMIN. STAFF DEVELOPMENT	3,000	3,866	4,000
599	OTHER CHARGES	-	-	-
	TOTAL CAREER & TECHNICAL ED. PROGRAM	3,000	3,866	4,000
72250	TECHNOLOGY			
138	INSTRUCTIONAL COMPUTER PERSONNEL	58,423	180,289	-
201	SOCIAL SECURITY	3,433	11,367	-
204	STATE RETIREMENT	1,168	10,768	-
207	MEDICAL INSURANCE	13,540	45,575	-
210	UNEMPLOYMENT COMPENSATION	84	216	-
212	EMPLOYER MEDICARE LIABILITY	803	2,659	-
470	CABLING	985	7,545	-
790	OTHER EQUIPMENT	416,374	209,976	-
	TOTAL TECHNOLOGY	494,810	468,394	-
72410	OFFICE OF THE PRINCIPAL			
139	ASSISTANT PRINCIPAL	-	37,908	33,500
201	SOCIAL SECURITY	-	2,350	2,051
204	STATE RETIREMENT	-	3,294	2,281
207	MEDICAL INSURANCE	-	8,000	8,000
210	UNEMPLOYMENT COMPENSATION	-	300	220
212	EMPLOYER MEDICARE LIABILITY	-	600	500
	TOTAL OFFICE OF THE PRINCIPAL	-	52,452	46,552
72510	FISCAL SERVICES			
399	OTHER CONTRACTED SERVICES	-	46,200	-
	TOTAL FISCAL SERVICES	-	46,200	-
72620	MAINTENANCE OF PLANT			
189	OTHER WAGES AND SALARIES	77,250	169,318	-
201	SOCIAL SECURITY	4,789	10,359	-
204	STATE RETIREMENT	2,253	17,342	-
207	MEDICAL INSURANCE	-	32,750	-
210	UNEMPLOYMENT	42	150	-
212	EMPLOYER MEDICARE	1,120	2,424	-
499	OTHER SUPPLIES AND MATERIALS	-	4,752	-
	TOTAL MAINTENANCE OF PLANT	85,454	237,095	-
72710	TRANSPORTATION			
146	BUS DRIVERS	50,060	78,200	20,000

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
169	PART TIME PERSONNEL	-	37,566	-
189	OTHER SALARIES/WAGES	23,971	19,800	21,864
201	SOCIAL SECURITY	4,148	7,576	3,088
204	STATE RETIREMENT	2,287	5,200	1,500
210	UNEMPLOYMENT COMPENSATION	236	979	479
212	EMPLOYER MEDICARE	970	3,370	1,170
315	CONTRACTS WITH VEHICLE OWNERS	-	2,500	2,500
729	TRANSPORTATION EQUIPMENT	-	287,300	-
790	OTHER EQUIPMENT	-	-	-
TOTAL TRANSPORTATION		81,672	442,491	50,601
73000 OPERATION OF NON-INSTRUCTIONAL SERVICES				
73100	FOOD SERVICE			
165	CAFETERIA PERSONNEL	16,638	-	-
201	SOCIAL SECURITY	1,032	-	-
204	STATE RETIREMENT	287	-	-
210	UNEMPLOYMENT COMPENSATION	100	-	-
212	EMPLOYER MEDICARE	241	-	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
710	FOOD SERVICE EQUIPMENT	-	221,174	-
TOTAL FOOD SERVICE		18,298	221,174	-
73300 COMMUNITY SERVICES				
105	SUPERVISOR/DIRECTOR	-	19,440	-
116	TEACHERS	218,941	356,880	-
163	OTHER SALARIES & WAGES	-	-	-
189	OTHER SALARIES & WAGES	88,900	139,371	-
201	SOCIAL SECURITY	18,884	31,999	-
204	STATE RETIREMENT	24,882	41,984	-
210	UNEMPLOYMENT COMPENSATION	119	2,538	-
212	EMPLOYER MEDICARE	4,417	7,560	-
217	RETIREMENT HYBRID STABILIZATION	-	10	-
355	TRAVEL	-	800	-
399	OTHER CONTRACTED SERVICES	-	3,265	-
429	INSTRUCTIONAL SUPPLIES	7,259	24,371	-
499	OTHER SUPPLIES AND MATERIALS	5,164	-	-
524	INSERVICE/STAFF DEVELOPMENT	-	200	-
599	OTHER CHARGES	-	17,500	-
790	OTHER EQUIPMENT	-	-	-
TOTAL COMMUNITY SERVICES		368,566	645,917	-
76000 CAPITAL OUTLAY				
76100	REGULAR CAPITAL OUTLAY			
706	BUILDING CONSTRUCTION	87,000	138,000	-
707	BUILDING IMPROVEMENTS	4,550,776	4,226,075	-
720	PLANT OPERATION EQUIPMENT	-	2,663,277	-
790	OTHER EQUIPMENT	-	85,000	-
TOTAL REGULAR CAPITAL OUTLAY		4,637,776	7,112,352	-
TOTAL ESTIMATED EXPENDITURES		18,759,469	23,630,695	6,258,009

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	AMENDED 2022 - 2023	RECOMMENDED 2023 - 2024
99100	TRANSFER OUT			
504	INDIRECT COST	-	60,638	57,593
590	TRANSFER TO OTHER FUNDS	378,857	2,047,000	-
	TOTAL TRANSFER OUT	378,857	2,107,638	57,593
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	19,138,326	25,738,333	6,315,602
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(615)	(2,000,000)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	4,200,078	4,199,463	2,199,463
	ESTIMATED ENDING FUND BALANCE - JUNE 30	4,199,463	2,199,463	2,199,463

TIPTON COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND NO.143
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2024

SALARY INCREASE: 5.00%

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43521	LUNCH PAYMENTS-CHILDREN	-	1,265,000	1,265,000
43522	LUNCH PAYMENTS-ADULTS	40,397	65,000	65,000
43523	BREAKFAST	-	80,000	80,000
43525	ALA CARTE	61,818	265,000	265,000
43990	OTHER CHARGES FOR SERVICES	2,866	5,000	5,000
	TOTAL CHARGES FOR SERVICES	105,081	1,680,000	1,680,000
44000	<u>OTHER LOCAL REVENUE</u>			
44110	INTEREST EARNED	6,827	15,000	15,000
44170	MISCELLANEOUS REFUNDS	-	5,000	5,000
	TOTAL OTHER CHARGES FOR SERVICES	6,827	20,000	20,000
47000	<u>FEDERAL GOVERNMENT</u>			
47111	SECTION 4 - LUNCH	4,759,431	2,500,000	2,500,000
47112	USDA - COMMODITIES	208,899	300,000	300,000
47113	BREAKFAST	1,368,401	800,000	800,000
47114	USDA - OTHER	1,149,890	734,823	450,000
47801	COVID-19 GRANT	-	-	-
	TOTAL FED. FUNDS RECEIVED THROUGH STATE	7,486,621	4,334,823	4,050,000
	TOTAL ESTIMATED REVENUE	7,598,529	6,034,823	5,750,000
<u>ESTIMATED EXPENDITURES</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>FOOD SERVICE</u>			
165	CAFETERIA PERSONNEL	1,652,836	1,750,000	1,750,000
189	OTHER SALARIES & WAGES	40,999	41,000	41,000
201	SOCIAL SECURITY	96,964	100,000	100,000
204	STATE RETIREMENT	62,292	90,000	90,000
207	MEDICAL INSURANCE	345,739	465,000	465,000
210	UNEMPLOYMENT COMPENSATION	4,250	10,000	10,000
212	EMPLOYER MEDICARE	22,947	25,000	25,000
355	TRAVEL	3,088	10,000	10,000
399	OTHER CONTRACTED SERVICES	68,998	80,000	80,000
422	FOOD SUPPLIES	2,659,955	2,987,024	2,500,000
451	UNIFORMS	3,850	15,000	15,000
469	USDA - COMMODITIES	208,899	300,000	300,000
499	OTHER SUPPLIES & MATERIALS	344,571	275,000	275,000
510	TRUSTEE'S COMMISSION	93	100	100
524	INSERVICE / STAFF DEVELOPMENT	1,949	4,900	4,900
710	FOOD SERVICE EQUIPMENT	76,919	384,445	84,000
	TOTAL ESTIMATED EXPENDITURES	5,594,349	6,537,469	5,750,000

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	2,004,180	(502,646)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,259,505	4,263,685	3,761,039
	ESTIMATED ENDING FUND BALANCE - JUNE 30	4,263,685	3,761,039	3,761,039

TIPTON COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND NO. 151
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

TAX RATE: \$ 0.0671

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	874,964	1,045,000	1,045,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	15,624	11,000	11,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	110	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	12,022	9,000	9,000
40140	INTEREST & PENALTIES	3,251	2,000	2,000
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	200	200
40163	PAYMENT IN LIEU OF TAXES-LOCAL	13,831	15,400	17,000
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	42,150	25,000	25,000
40270	BUSINESS TAX	19,668	15,000	15,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	145,722	80,000	80,000
	TOTAL LOCAL TAXES	1,128,828	1,202,750	1,204,350
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	-
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	150,000	150,000	-
	TOTAL ESTIMATED REVENUE AND OTHER SOURCES	1,278,828	1,352,750	1,204,350
<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	-	-	-
82200	<u>INTEREST</u>			
82210	INTEREST - GENERAL GOVERNMENT			
613	INTEREST ON OTHER LOANS	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2021 - 2022	REVISED 2022 - 2023	RECOMMENDED 2023 - 2024
	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	20,191	60,000	60,000
606	OTHER DEBT ISSUANCE COST	-	35,000	35,000
699	OTHER DEBT SERVICE	-	-	-
	TOTAL GENERAL GOVERNMENT	20,191	95,000	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	1,407,191	125,000	125,000
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. EXPENSES & OTHER USES	(128,363)	1,227,750	1,079,350
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,585,976	2,457,613	3,685,363
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,457,613	3,685,363	4,764,713

TIPTON COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND 171
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2024

TAX RATE: \$ 0.0373

ACCOUNT NO.	DESCRIPTION	AUDITED 2021 - 2022	ESTIMATED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	497,315	585,000	585,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	12,099	4,000	8,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	-	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	8,756	2,000	4,000
40140	INTEREST & PENALTIES	1,926	500	2,000
40163	PAYMENT IN LIEU OF TAXES-LOCAL	7,903	11,600	11,600
40200	COUNTY LOCAL OPTIONAL TAXES			
40270	BUSINESS TAX	11,224	4,000	11,000
	TOTAL LOCAL TAXES	539,223	607,250	621,750
46000	<u>STATE OF TENNESSEE</u>			
46980	OTHER STATE GRANTS - RESCUE SQUAD GRANT	-	264,673	91,160
46990	OTHER STATE REVENUES - TVA INVEST PREP/COV.	531,883	214,830	545,170
	TOTAL OTHER STATE GRANTS	531,883	479,503	636,330
47000	<u>FEDERAL GOVERNMENT</u>			
47180	COMMUNITY DEVELOPMENT	4,300	-	-
	TOTAL OTHER SOURCES (NON-REVENUE)	4,300	-	-
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48130	CONTRIBUTIONS	-	102,368	
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	-	102,368	-
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	1,075,406	3,189,121	1,258,080
<u>ESTIMATED EXPENDITURES</u>				
90000	<u>CAPITAL PROJECTS</u>			
91110	GENERAL ADMINISTRATION PROJECTS			
304	ARCHITECTS	-	-	-
316	CONTRIBUTIONS	-	125,000	50,000
399	OTHER CONTRACTED SERVICES	-	231,727	200,000
707	BUILDING IMPROVEMENTS	-	53,044	150,000
718	MOTOR VEHICLES - FIRE TRUCK	49,555	-	600,000
799	OTHER CAPITAL OUTLAY - RESCUE SQUAD GRANT	5,000	307,760	106,001
	TOTAL GENERAL ADMINISTRATION PROJECTS	54,555	717,531	1,106,001
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTRACTED SERVICES-TVA INVEST PREP	-	294,422	805,578
510	TRUSTEE'S COMMISSION	10,492	20,000	60,000
713	HIGHWAY CONSTRUCTION - PAVING	931,883	-	-
799	OTHER CAPITAL OUTLAY	-	89,210	1,910,790

ACCOUNT NO.	DESCRIPTION	AUDITED 2021 - 2022	ESTIMATED 2022 - 2023	RECOMMENDED 2023 - 2024
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	942,375	403,632	2,776,368
	TOTAL ESTIMATED EXPENDITURES	996,930	1,121,163	3,882,369
	EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS	78,476	2,067,958	(2,624,289)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	944,212	1,022,688	3,090,646
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,022,688	3,090,646	466,357

TIPTON COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND 177
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2024

ACCT. NO.	DESCRIPTION	AUDITED 2021 - 2022	ESTIMATED 2022 - 2023	RECOMMENDED 2023 - 2024
<u>REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44170	MISCELLANEOUS REFUNDS	-	-	-
	TOTAL REVENUE AND OTHER SOURCES	-	-	-
<u>EXPENDITURES</u>				
91300	EDUCATION CAPITAL PROJECTS			
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE	-	-	-
304	ARCHITECTS	-	-	-
308	CONSULTANTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
706	BUILDING CONSTRUCTION	89,854	-	-
707	BUILDING IMPROVEMENTS	-	-	-
	TOTAL EXPENDITURES AND OTHER SOURCES	89,854	-	-
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(89,854)	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	102,563	12,709	12,709
	ESTIMATED ENDING FUND BALANCE - JUNE 30	12,709	12,709	12,709