

Tipton County

TENNESSEE

The Tax Levy Resolution

The Appropriation Resolution

&

Budget Statements of the Individual Funds

For the Year Ending June 30, 2026

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PUBLIC NOTICE

**TIPTON COUNTY , TENNESSEE
PROPOSED BUDGET FOR THE FISCAL YEAR
ENDING JUNE 30, 2026**

TO BE FUNDED WITH THE PROPERTY TAX RATE OF:	\$ 1.5217 AUDITED 2023-2024	\$ 1.5217 REVISED 2024-2025	\$ 1.5217 BUDGETED 2025-2026
DESCRIPTION			
<u>GENERAL FUND</u>			
PROPERTY TAX RATE	\$ 0.7960	\$ 0.8186	\$ 0.8186
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 19,144,198	\$ 18,294,100	\$ 18,830,100
STATE OF TENNESSEE	3,313,326	20,030,732	18,298,961
FEDERAL GOVERNMENT	1,787,582	1,685,246	298,405
OTHER SOURCES	9,583,419	8,133,586	10,551,539
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 33,828,525	\$ 48,143,664	\$ 47,979,005
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	13,623,092	15,934,316	16,713,301
OTHER COST	12,974,300	35,227,586	32,878,078
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 26,597,392	\$ 51,161,902	\$ 49,591,379
ESTIMATED BEGINNING FUND BALANCE- JULY 1	\$ 23,284,139	\$ 30,515,272	\$ 27,497,034
ESTIMATED ENDING BALANCE - JUNE 30	\$ 30,515,272	\$ 27,497,034	\$ 25,884,660
EMPLOYEE POSITIONS	289.00	292.00	296.00
<u>SOLID WASTE / SANITATION FUND</u>			
PROPERTY TAX RATE	\$ 0.0373	\$ 0.0373	\$ 0.0373
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 672,857	\$ 637,900	\$ 662,900
STATE OF TENNESSEE	-	50,000	50,000
FEDERAL GOVERNMENT	-	200,000	-
OTHER SOURCES	780,733	683,600	683,600
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 1,453,590	\$ 1,571,500	\$ 1,396,500
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	453,220	539,475	569,500
OTHER COST	1,120,646	1,243,950	1,228,350
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 1,573,866	\$ 1,783,425	\$ 1,797,850
ESTIMATED BEGINNING FUND BALANCE- JULY 1	2,007,203	1,886,927	1,675,002
ESTIMATED ENDING BALANCE - JUNE 30	1,886,927	1,675,002	1,273,652
EMPLOYEE POSITIONS	10.00	10.00	10.00
<u>HIGHWAY/PUBLIC WORKS FUND</u>			
PROPERTY TAX RATE	\$ 0.0671	\$ 0.0671	\$ 0.0671
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 2,904,124	\$ 2,883,100	\$ 2,885,100
STATE OF TENNESSEE	5,778,534	3,869,000	3,833,590
FEDERAL GOVERNMENT	-	946,000	-
OTHER SOURCES	686,122	545,409	1,073,350
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 9,368,780	\$ 8,243,509	\$ 7,792,040
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	2,581,938	2,796,154	3,184,600
OTHER COST	7,520,994	5,769,095	5,800,300
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 10,102,932	\$ 8,565,249	\$ 8,984,900
ESTIMATED BEGINNING FUND BALANCE- JULY 1	3,303,480	2,569,328	2,247,588
ESTIMATED ENDING BALANCE - JUNE 30	2,569,328	2,247,588	1,054,728
EMPLOYEE POSITIONS	52.00	52.00	53.00

PUBLIC NOTICE

TIPTON COUNTY , TENNESSEE PROPOSED BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2026

<u>GENERAL PURPOSE SCHOOL FUND</u>			
PROPERTY TAX RATE	\$ 0.5169	\$ 0.4943	\$ 0.4943
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 17,724,249	\$ 17,905,000	\$ 17,905,000
STATE OF TENNESSEE	83,264,431	83,002,466	84,869,345
FEDERAL GOVERNMENT	5,617,005	3,089,769	1,583,916
OTHER SOURCES	7,912,978	37,675,250	31,331,489
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 114,518,663	\$ 141,672,485	\$ 135,689,750
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	56,523,453	62,155,044	64,817,624
OTHER COST	49,595,406	78,652,557	76,753,394
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 106,118,859	\$ 140,807,601	\$ 141,571,018
ESTIMATED BEGINNING FUND BALANCE- JULY 1	20,487,046	28,886,850	29,751,734
ESTIMATED ENDING BALANCE - JUNE 30	28,886,850	29,751,734	23,870,466
EMPLOYEE POSITIONS	1,320.00	1,320.00	1,320.00
<u>DEBT SERVICE FUND</u>			
PROPERTY TAX RATE	\$ 0.0671	\$ 0.0671	\$ 0.0671
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 1,395,314	\$ 1,204,350	\$ 1,262,350
OTHER SOURCES	-	-	-
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 1,395,314	\$ 1,204,350	\$ 1,262,350
ESTIMATED EXPENDITURES & OTHER USES			
DEBT SERVICE PRINCIPAL COST	-	-	-
DEBT SERVICE INTEREST COST	-	-	-
OTHER USES	25,653	125,000	125,000
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 25,653	\$ 125,000	\$ 125,000
ESTIMATED BEGINNING FUND BALANCE- JULY 1	3,833,505	5,203,166	6,282,516
ESTIMATED ENDING BALANCE - JUNE 30	5,203,166	6,282,516	7,419,866
<u>GENERAL CAPITAL PROJECTS FUND</u>			
PROPERTY TAX RATE	\$ 0.0373	\$ 0.0373	\$ 0.0373
ESTIMATED REVENUE & OTHER SOURCES			
LOCAL TAXES	\$ 673,157	\$ 621,750	\$ 651,750
OTHER SOURCES	1,081,535	1,705,000	2,079,976
TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 1,754,692	\$ 2,326,750	\$ 2,731,726
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	-	-	-
OTHER COST	2,176,647	4,273,305	2,160,000
TOTAL ESTIMATED EXPENDITURES & OTHER USES	\$ 2,176,647	\$ 4,273,305	\$ 2,160,000
ESTIMATED BEGINNING FUND BALANCE- JULY 1	3,188,015	2,766,060	819,505
ESTIMATED ENDING BALANCE - JUNE 30	2,766,060	819,505	1,391,231

**A RESOLUTION FIXING THE TAX LEVY IN
TIPTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 21st day of July 2025, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2025, 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	\$ 0.8186
Solid Waste / Sanitation	\$ 0.0373
Highway / Public Works	\$ 0.0671
General Purpose School	\$ 0.4943
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 21st day of July 2025.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 21st day of July, 2025, 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, 2025 and ending June 30, 2026 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	359,700
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	389,092
51500	ELECTION COMMISSION	507,889
51600	REGISTER OF DEEDS	468,709
51720	DEVELOPMENT/PLANNING & ZONING	457,655
51730	BUILDINGS	795,476
51750	CODE COMPLIANCE/TOSHA	29,800
51760	GEOGRAPHICAL INFORMATION SYSTEM	178,320
51800	COUNTY BUILDINGS/COURTHOUSE	175,300
51900	OTHER GENERAL ADMINISTRATION	121,700
52100	ACCOUNTING & BUDGETING	623,261
52300	PROPERTY ASSESSOR'S OFFICE	677,604
52310	REAPPRAISAL PROGRAM	39,500
52400	COUNTY TRUSTEE'S OFFICE	556,271
52500	COUNTY COURT CLERK	784,909
52600	DATA PROCESSING/INFORMATION TECHNOLOGY	162,539
53100	CIRCUIT COURT	1,059,159
53300	GENERAL SESSIONS COURT	432,417
53330	TOTAL DRUG COURT	279,540
53400	CHANCERY COURT	551,460
53500	JUVENILE COURT	376,847
53600	DISTRICT ATTORNEY GENERAL	65,000
53800	PROBATE COURT	258,352
53900	OTHER ADMINISTRATION OF JUSTICE/COMPLEX	51,700
53930	VICTIM ASSISTANCE PROGRAM	30,000
54110	SHERIFF'S DEPARTMENT	9,037,839
54120	SPECIAL PATROLS	66,500
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	4,547,265
54220	WORKHOUSE / NEW JUSTICE CENTER	229,785
54310	FIRE PREVENTION & CONTROL	1,789,016
54410	CIVIL DEFENSE	298,445
54490	OTHER EMERGENCY MANAGEMENT	257,220
54610	COUNTY CORONER / MEDICAL EXAMINER	135,000
54900	OTHER PUBLIC SAFETY	198,195
55110	LOCAL HEALTH CENTER	91,320
55120	RABIES & ANIMAL CONTROL	682,200
55130	AMBULANCE SERVICE	105,000
55160	DENTAL HEALTH PROGRAM	528,386
55170	ALCOHOL & DRUG PROGRAMS	227,250

55510	GENERAL WELFARE ASSISTANCE	23,163
55710	SANITATION MANAGEMENT	311,511
56300	SENIOR CITIZENS ASSISTANCE	55,000
56500	LIBRARIES	411,834
56700	PARKS & FAIR BOARD	40,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL	10,000
57100	AGRICULTURE EXTENSION SERVICES	166,127
57500	SOIL CONSERVATION	173,381
58110	TOURISM/TIPTON COUNTY MUSEUM	93,000
58120	INDUSTRIAL DEVELOPMENT	1,334,580
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT	578,100
58300	VETERAN'S SERVICES	98,304
58600	EMPLOYEE BENEFITS	25,000
58900	MISCELLANEOUS	810,811
91170	PUBLIC UTILITY PROJECTS	15,447,472
91190	OTHER GENERAL GOVERNMENT PROJECTS	2,375,000
	TOTAL GENERAL FUND	<u>\$ 49,591,379</u>

SOLID WASTE FUND - 116

55770	POSTCLOSURE CARE COSTS	40,000
64000	LITTER & TRASH COLLECTION	1,757,850
	TOTAL SOLID WASTE	<u>\$ 1,797,850</u>

DRUG FUND - 122

54150	DRUG ENFORCEMENT	247,736
	TOTAL DRUG ENFORCEMENT	<u>\$ 247,736</u>

OTHER GENERAL GOV. SPECIAL REVENUE FUND - 127 - ARPA

99100	TRANSFERS OUT	6,704,650
	TOTAL OTHER GEN. GOV. SPECIAL REVENUE FUND	<u>\$ 6,704,650</u>

HIGHWAY /PUBLIC WORKS FUND - 131

61000	ADMINISTRATION	841,350
62000	HIGHWAY & BRIDGE MAINTENANCE	3,640,600
63100	OPERATION & MAINTENANCE OF EQUIPMENT	880,100
65000	OTHER CHARGES	976,350
66000	EMPLOYEE BENEFITS	1,091,000
68000	CAPITAL OUTLAY	1,555,500
	TOTAL HIGHWAY / PUBLIC WORKS	<u>\$ 8,984,900</u>

GENERAL PURPOSE SCHOOL FUND - 141

71100	REGULAR INSTRUCTION PROGRAM	48,972,516
71150	ALTERNATIVE INSTRUCTION PROGRAM	1,136,325
71200	SPECIAL EDUCATION PROGRAM	9,758,506
71300	CAREER & TECHNICAL EDUCATION PROGRAM	3,941,931
71400	STUDENT BODY EDUCATION PROGRAM	275,500
71600	ADULT EDUCATION PROGRAM	221,878
72110	ATTENDANCE	1,815,097
72120	HEALTH SERVICES	1,312,123
72130	OTHER STUDENT SUPPORT	3,441,975
72210	REGULAR INSTRUCTION PROGRAM	2,092,712
72220	SPECIAL EDUCATION PROGRAM	928,808
72230	CAREER & TECHNICAL EDUCATION PROGRAM	158,851
72250	TECHNOLOGY	1,160,512
72290	OTHER PROGRAMS	-
72310	BOARD OF EDUCATION	1,858,413
72320	DIRECTOR OF SCHOOLS - SUPERINTENDENT	629,887

72410	OFFICE OF THE PRINCIPAL	7,051,999
72510	FISCAL SERVICES	920,989
72520	HUMAN SERVICES / PERSONNEL	526,977
72610	OPERATION OF PLANT	6,379,119
72620	MAINTENANCE OF PLANT	2,402,149
72710	TRANSPORTATION	7,748,018
73100	FOOD SERVICES	250,327
73300	COMMUNITY SERVICES	623,918
73400	EARLY CHILDHOOD EDUCATION	1,515,821
76100	REGULAR CAPITAL OUTLAY	36,446,667
	TOTAL GENERAL PURPOSE SCHOOL FUND	<u>\$ 141,571,018</u>

SCHOOL FEDERAL PROJECTS FUND - 142

71100	REGULAR INSTRUCTION	1,666,559
71200	SPECIAL EDUCATION PROGRAM	2,835,768
71300	CAREER & TECHNICAL EDUCATION PROGRAM	101,350
72120	HEALTH SERVICES	100,515
72130	OTHER STUDENT SUPPORT	373,690
72210	REGULAR INSTRUCTION PROGRAM	1,436,306
72220	SPECIAL EDUCATION PROGRAM	542,430
72230	CAREER & TECHNICAL EDUCATION PROGRAM	4,055
72250	TECHNOLOGY	-
72410	OFFICE OF THE PRINCIPAL	46,552
72710	TRANSPORTATION	54,909
73300	COMMUNITY SERVICES	12,755
99100	TRANSFERS OUT	2,057,593
	TOTAL SCHOOL FEDERAL PROJECTS	<u>\$ 9,232,482</u>

CENTRAL CAFETERIA FUND - 143

73100	FOOD SERVICES	6,575,000
	TOTAL CENTRAL CAFETERIA FUND	<u>\$ 6,575,000</u>

GENERAL DEBT SERVICE FUND - 151

82310	OTHER - GENERAL GOVERNMENT	95,000
82330	OTHER - EDUCATION	30,000
	TOTAL GENERAL DEBT SERVICE FUND	<u>\$ 125,000</u>

GENERAL CAPITAL PROJECT FUND - 171

91110	GENERAL ADMINISTRATION PROJECTS	1,500,000
91190	OTHER GENERAL GOVERNMENT PROJECTS	660,000
	TOTAL GENERAL CAPITAL PROJECT FUND	<u>\$ 2,160,000</u>

EDUCATION CAPITAL PROJECT FUND - 177

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

TOTAL APPROPRIATIONS

\$ 226,990,015

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, 2026. 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 an 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 2025-2026 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, 2026.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2025 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2025. 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, 2026.

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, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

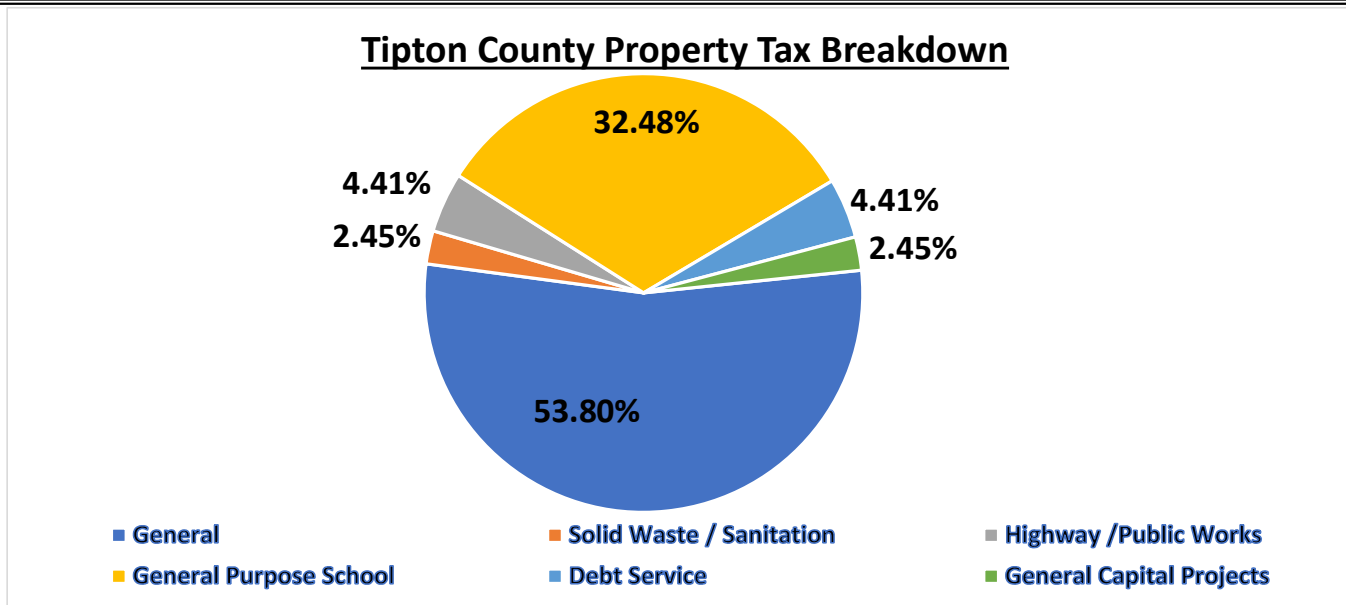
Passed this 21st day of July 2025.

Tipton County, TN
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2026

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
Statement of Estimated Revenue from Current Property Taxes
2025 Assessments Based Upon Estimated
Assessed Valuation of \$1,787,871,837

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 6%	Net Estimated Collection of Taxes
General	\$ 0.8186	\$14,635,518.85	\$878,131.13	\$13,757,387.72
Solid Waste / Sanitation	\$ 0.0373	\$666,876.20	\$40,012.57	\$626,863.62
Highway /Public Works	\$ 0.0671	\$1,199,662.00	\$71,979.72	\$1,127,682.28
General Purpose School	\$ 0.4943	\$8,837,450.49	\$530,247.03	\$8,307,203.46
Debt Service	\$ 0.0671	\$1,199,662.00	\$71,979.72	\$1,127,682.28
General Capital Projects	\$ 0.0373	\$666,876.20	\$40,012.57	\$626,863.62
Total	\$ 1.5217	\$27,206,045.74	\$1,632,362.74	\$25,573,682.99



BUDGET SUMMARY

Tipton County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2026

All Funds	Estimated Beginning Cash July 1	Debt			Total	Expenditures	Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Proceeds	Transfers-In							
General	\$36,803,078	\$ 43,354,331	\$ -	\$ 4,624,674	\$ 47,979,005	\$ 49,591,379	\$ -	\$ 49,591,379	\$ (1,612,374)	\$35,190,704	70.96%
Solid Waste / Sanitation	1,928,520	1,396,500	-	-	1,396,500	1,797,850	-	1,797,850	(401,350)	1,527,170	84.94%
Drug control	437,224	230,236	-	-	230,236	247,736	-	247,736	(17,500)	419,724	169.42%
Other Gen. Gov. Spec. Rev.-ARPA	6,704,650	-	-	-	-	-	6,704,650	6,704,650	(6,704,650)	-	0.00%
Highway / Public Works	1,781,208	7,292,040	-	500,000	7,792,040	8,984,900	-	8,984,900	(1,192,860)	588,348	6.55%
General Purpose School	39,751,968	133,624,750	-	2,065,000	135,689,750	141,571,018	-	141,571,018	(5,881,268)	33,870,700	23.92%
School Federal Projects	3,698,335	7,232,482	-	-	7,232,482	7,174,889	2,057,593	9,232,482	(2,000,000)	1,698,335	18.40%
Central Cafeteria	2,141,400	5,825,000	-	-	5,825,000	6,575,000	-	6,575,000	(750,000)	1,391,400	21.16%
General Debt Service	6,622,729	1,262,350	-	-	1,262,350	125,000	-	125,000	1,137,350	7,760,079	6208.06%
General Capital Projects	2,360,189	651,750	-	2,079,976	2,731,726	1,660,000	500,000	2,160,000	571,726	2,931,915	135.74%
Education Capital Projects	1,539	-	-	-	-	-	-	-	-	1,539	#DIV/0!
Totals	102,230,840	\$ 200,869,439	\$ -	\$ 9,269,650	\$ 210,139,089	\$ 217,727,772	\$ 9,262,243	\$ 226,990,015	\$ (16,850,926)	\$ 85,379,914	

Governmental Funds	Estimated Beginning Fund Balance July 1
General	\$27,497,034
Solid Waste / Sanitation	1,675,002
Drug Control	385,008
Other Gen. Gov. Spec. Rev.-ARPA	6,704,650
Highway / Public Works	2,247,588
General Purpose School	29,751,734
School Federal Projects	4,180,467
Central Cafeteria	1,957,429
General Debt Service	6,282,516
General Capital Projects	819,505
Education Capital Projects	-
Totals	\$ 81,500,933

NOTES

The expenditures listed above in the Highway/Public Works Fund include \$1,555,500 of capital outlay expenditures. If those one-time capital expenditures are excluded, the ending cash as a % of budgeted expenditures would equal 28.86%.

The "ARPA" Special Revenue Fund will be dissolved in FY26; all remaining funds will be transferred to the appropriate reimbursable funds listed above: the General Fund & the General Capital Projects Fund.

TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

SALARY INCREASE: 6.00%
 EST. HEALTH INS. INCREASE: 8.0%
 TAX RATE: \$ 0.8186

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	13,473,201	13,314,000	13,750,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	263,365	200,000	200,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	699	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	139,798	100,000	100,000
40140	INTEREST & PENALTY	50,987	25,000	25,000
40163	PAY IN LIEU OF TAXES-OTHER	1,190,227	1,180,000	1,180,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	1,330,094	1,200,000	1,300,000
40220	HOTEL/MOTEL TAX	261,471	175,000	175,000
40240	WHEEL TAX	1,693,192	1,650,000	1,650,000
40250	LITIGATION TAX-ALL COURTS	207,950	100,000	100,000
40270	BUSINESS TAX	369,121	200,000	200,000
40275	MIXED DRINK TAX	-	-	-
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	164,093	150,000	150,000
40350	INTERSTATE TELECOMMUNICATION TAX	-	-	-
TOTAL LOCAL TAXES		19,144,198	18,294,100	18,830,100
<u>LICENSES & PERMITS</u>				
41000	<u>LICENSES</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION	61,492	45,000	45,000
41140	CABLE TV FRANCHISE	59,431	40,000	40,000
41500	PERMITS			
41510	BEER PERMITS	2,218	1,000	1,000
41520	BUILDING PERMITS-PLANNING	93,024	75,000	75,000
41590	OTHER PERMITS	-	-	-
TOTAL LICENSES & PERMITS		216,165	161,000	161,000
<u>FINES, FORFEITURES & PENALTIES</u>				
42000	<u>CIRCUIT COURT</u>			
42100	FINES			
42110	FINES	10,496	5,000	5,000
42120	OFFICERS COST	6,008	4,000	4,000
42140	DRUG CONTROL FINES	13,056	5,000	5,000
42141	DRUG COURT FEES*	3,077	15,000	15,000
42150	JAIL FEES	6,074	4,000	4,000
42180	DUI TREATMENT FINES	1,748	1,000	1,000
42190	DATA PROCESSING FEE - CIRCUIT COURT	310	200	200
42191	COURTROOM SECURITY FEE	-	-	-
42192	VICTIMS ASSISTANCE ASSESSMENTS*	7,687	8,000	8,000
42200	CRIMINAL COURT			
42210	FINES	9,287	10,000	10,000
42280	DUI TREATMENT FINES - CRIMINAL COURT	2,185	750	750
42300	GENERAL SESSIONS COURT			
42310	FINES	151,790	80,000	80,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
42311	FINES FOR LITTERING	-	-	-
42320	OFFICERS COST	84,431	50,000	50,000
42330	GAME AND FISH	97	400	400
42340	DRUG CONTROL FINES	9,463	3,000	3,000
42341	DRUG COURT FEES*	7,368	15,000	15,000
42350	JAIL FEES	54,780	35,000	35,000
42380	DUI - TREATMENT FUNDS	7,695	7,000	7,000
42390	DATA PROCESSING FEE - GENERAL SESSION	5,529	4,000	4,000
42391	COURTROOM SECURITY FEE	2,840	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS*	15,292	22,000	22,000
42400	JUVENILE COURT			
42410	FINES	268	500	500
42420	OFFICERS COST	2,141	1,500	1,500
42440	DRUG CONTROL FINES	-	-	-
42441	DRUG COURT FEES*	-	-	-
42490	DATA PROCESSING FEE - JUVENILE COURT	61	385	385
42500	CHANCERY COURT			
42520	OFFICERS COST	2,682	1,500	1,500
42530	DATA PROCESSING FEE - CHANCERY COURT	6,786	5,000	5,000
42900	OTHER FINES FOREITURES & PENALITIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	13,550	20,575	10,000
42990	OTHER FINES FOREITURES & PENALITIES	6,150	500	500
	TOTAL FINES, FORFEITURES & PENALITIES	430,851	301,510	290,935
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43190	OTHER GENERAL SERVICES/PROBATE	119,762	75,000	75,000
43300	FEES			
43350	COPY MACHINE FEES	92	300	300
43360	LIBRARY FEES	10,232	9,000	9,000
43366	GREENBELT LATE APPLICATION FEE	650	300	300
43370	TELEPHONE COMMISSIONS	122,649	55,000	100,000
43383	ADDITIONAL FEES - TITLING & REGISTRATION	44,514	40,000	40,000
43392	DATA PROCESSING FEE - REGISTER	15,916	14,000	14,000
43394	DATA PROCESSING FEE - SHERIFF	1,482	1,500	1,500
43395	SEX OFFENDER REGISTRATION FEE-SHERIFF	7,800	9,000	9,000
43396	DATA PROCESSING FEE - COUNTY CLERK	6,726	4,000	4,000
43399	VEHICLE INS. COVERAGE & REINSTATEMENT FEES	11,425	4,000	4,000
43517	TUITION - OTHER	-	-	-
	TOTAL CHARGES FOR SERVICES	341,248	212,100	257,100
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	3,772,797	1,850,000	2,100,000
44120	LEASE / RENTALS	65,414	65,000	65,000
44130	SALE OF MATERIALS & SUPPLIES	414	500	500
44131	COMMISSARY SALES	48,921	45,000	45,000
44140	SALE OF MAPS	175	1,000	1,000
44145	SALE OF RECYCLED MATERIALS	1,573	-	-
44160	RETIREE'S INSURANCE PAYMENTS	-	-	-
44170	MISCELLANEOUS REFUNDS	14,474	-	-
44180	EXPENDITURE CREDITS - EMA TELECOMMUNICATIONS	-	-	-
44500	NONRECURRING ITEMS			
44514	REVENUE FROM JOINT VENTURE- GIS	33,250	33,250	33,250

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
44530	SALE OF EQUIPMENT	-	-	-
44540	SALE OF PROPERTY	40,382	50,714	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	587	500	500
44570	CONTRIBUTIONS & GIFTS	11,684	6,000	-
44990	OTHER LOCAL REVENUE-CLEAN UP PAY/LIENS	11,450	500	500
TOTAL OTHER LOCAL REVENUE		4,001,121	2,052,464	2,245,750
<u>45000 FEES RECEIVED FROM COUNTY OFFICIALS</u>				
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	676,287	600,000	600,000
45520	CIRCUIT COURT CLERK	102,112	120,000	120,000
45540	GENERAL SESSIONS CLERK	380,607	300,000	300,000
45550	CLERK & MASTER	245,468	200,000	200,000
45560	JUVENILE COURT CLERK	43,401	35,000	35,000
45580	REGISTER	253,137	200,000	200,000
45590	SHERIFF	15,260	15,000	15,000
45610	TRUSTEE	1,001,057	850,000	900,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		2,717,329	2,320,000	2,370,000
<u>46000 STATE OF TENNESSEE</u>				
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	9,000	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	44,800	99,200	54,400
46230	SAFE & DRUG-FREE SCHOOLS & COMMUNITIES - DFT	-	469,800	252,500
46240	SCHOOL RESOURCE OFFICER GRANTS	150,000	151,600	150,000
46290	OTHER PUBLIC SAFETY GRANTS	64,960	-	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS24		10,250	-
*46290	OTHER PUBLIC SAFETY GRANTS - THS25		40,000	18,590
*46290	OTHER PUBLIC SAFETY GRANTS - THS26			40,000
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS-DENTAL	391,336	507,800	474,100
46330	EMERGENCY MEDICAL SERVICES TRAINING PROGRAMS	3,800		4,600
46390	OTHER HEALTH & WELFARE GRANTS-Rescue Sq. Turnout Grant	-	-	-
46400	PUBLIC WORKS GRANT			
46420	STATE AID PROGRAM-TDEC STATE STRATEGIC GRANT	-	8,800,000	7,952,107
46430	LITTER PROGRAM	48,778	52,500	52,500
46490	OTHER PUBLIC WORKS GRANTS-TDEC TRI-CITY	-	8,000,000	7,305,664
46592	INTERNET CONNECTIVITY-STATE BROADBAND GRANT	-	-	100,000
46800	OTHER STATE REVENUE			
46820	INCOME TAX	-	-	-
46830	BEER TAX	18,498	14,000	14,000
46835	CERTIFICATE OF TITLE FEES-COUNTY CLERK	9,991	6,500	6,500
46840	ALCOHOLIC BEVERAGE TAX	138,672	130,000	130,000
46845	OPIOID SETTLEMENT FUNDS - TN ABATEMENT COUNCIL	263,377	290,673	150,000
46851	STATE REVENUE SHARING - T.V.A.	973,290	900,000	900,000
46852	STATE REVENUE SHARING - TELECOMMUNICATION	67,874	55,000	55,000
46855	STATE SHARED SPORTS GAMING PRIVILEGE TAX	56,882	30,000	40,000
46880	BOARDING OF JURORS	525	-	-
46915	CONTRACTED PRISONER BOARDING	381,428	300,000	340,000
46940	REAPPRAISAL PROGRAM REIMBURSEMENT	-	-	-
46960	REGISTAR SALARY REIMBURSEMENT	15,164	15,000	15,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
*46980	OTHER STATE GRANTS	609,139	20,000	-
*46980	OTHER STATE GRANTS-ELEC. OFFICE CYBER GRANT		4,409	-
*46980	OTHER STATE GRANTS - 3 STAR/LITTER		50,000	125,000
*46980	OTHER STATE GRANTS - JAIL CYBER GRANT		-	35,000
46990	OTHER STATE REVENUE-State Sales Co. Partnership/Fatasy Sports	65,812	10,000	10,000
TOTAL STATE OF TENNESSEE		3,313,326	20,030,732	18,298,961
<u>47000 FEDERAL GOVERNMENT</u>				
47100 FEDERAL THROUGH STATE				
47147	SAFE & DRUG-FREE SCHOOLS - STATE GRANTS - DFT	-	-	-
47180	COMMUNITY DEVELOPMENT	-	-	-
47220	CIVIL DEFENSE REIMBURSEMENT	37,634	71,000	71,000
47230	DISASTER RELIEF - HAZMAT GRANT	304,919	-	-
47235	HOMELAND SECURITY GRANTS - UASI	33,627	73,921	73,921
47250	LAW ENFORCEMENT TRAINING GRANT	-	-	-
47301	COVID-19 GRANT # 1 (CARES ACT)	-	-	-
47302	COVID-19 GRANT # 2 (FEMA / STAFFORD ACT)	-	-	-
47303	COVID-19 GRANT # 3 (ELECTION OFFICE)	-	4,409	-
47304	COVID-19 GRANT # 4 (DONATED PPE-FEDERAL)	-	-	-
47305	COVID-19 GRANT # 5 (SHERIFF'S OFFICE - CESF)	-	-	-
47306	COVID-19 GRANT A (HEALTH DEPT.)	-	221,000	-
47401	AMERICAN RESCUE PLAN ACT GRANT # 1 - LIBRARY	-	-	-
47402	AMER. RESCUE PLAN ACT GRANT # 2 - HEALTH DEPT.	323,167	631,250	-
47590	OTHER FEDERAL THROUGH STATE	866,969	-	-
47801	COVID-19 GRANT # 6	-	-	-
47802	COVID-19 GRANT # 7	-	-	-
47902	AMERICAN RESCUE PLAN ACT GRANT # 7 - LATCF	25,000	-	-
47990	OTHER DIRECT FEDERAL REVENUE	196,266	-	-
*47990	OTHER DIRECT FED REV - ATFOT	-	16,000	-
*47990	OTHER DIRECT FED REV - BVP22	-	387	-
*47990	OTHER DIRECT FED REV - BVP23	-	850	-
*47990	OTHER DIRECT FED REV - DEAOT	-	41,740	41,740
*47990	OTHER DIRECT FED REV - TBIOT	-	30,000	30,000
*47990	OTHER DIRECT FED REV - SSOT	-	15,000	15,000
*47990	OTHER DIRECT FED REV - TCI25	-	15,000	-
*47990	OTHER DIRECT FED REV - VCIF	-	15,000	-
*47990	OTHER DIRECT FED REV - VCIF2	-	406,141	-
*47990	OTHER DIRECT FED REV - USMOT	-	27,670	22,975
*47990	OTHER DIRECT FED REV - R&R GRANT	-	40,000	25,000
*47990	OTHER DIRECT FED REV - MHT25	-	75,878	18,769
TOTAL FEDERAL GOVERNMENT		1,787,582	1,685,246	298,405
<u>48000 OTHER GOVERNMENTS & CITIZEN GROUPS</u>				
48100 OTHER GOVERNMENTS				
48130	CONTRIBUTIONS & GIFTS / BOE Scholarship Contrib.	107,941	50,000	50,000
*48130	CONTRIBUTIONS & GIFTS / BOE Imag. Lib.	-	15,000	15,000
*48131	CONTRIBUTIONS & GIFTS / BOE YSO Contribution	-	-	50,000
48140	CONTRACTED SERVICES / TCCDC Reimbursement	457,472	348,885	354,580
*48140	CONTRACTED SERVICES / WALBRIDGE		421,750	66,500
*48140	CONTRACTED SERVICES / TDEC Municipal Sewer Grant - City Match		-	-
*48140	CONTRACTED SERVICES / TDEC STATE STRAT. GRANT		89,616	-
48610	DONATIONS	-	-	-
48990	OTHER - DHRA	62,765	107,315	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
48991	OPIOID SETTLEMENT FUNDS - PAST REMEDIATION/B.G.	141,322	30,000	66,000
	TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS	769,500	1,062,566	602,080
	TOTAL ESTIMATED REVENUE	32,721,320	46,119,718	43,354,331
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	107,205	754,890	-
49800	TRANSERS IN	1,000,000	1,269,056	4,624,674
	TOTAL OTHER SOURCES (NON-REVENUE)	1,107,205	2,023,946	4,624,674
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	33,828,525	48,143,664	47,979,005
	<u>ESTIMATED EXPENDITURES</u>			
50000	<u>GENERAL GOVERNMENT</u>			
51000	<u>GENERAL ADMINISTRATION</u>			
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	134,550	150,000	150,000
201	SOCIAL SECURITY	10,293	11,500	11,500
305	AUDIT SERVICES	26,217	30,000	30,000
308	CONSULTANTS	15,365	1,000	1,000
320	DUES & MEMBERSHIPS	11,087	17,200	17,200
331	LEGAL SERVICES	56,068	75,000	75,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	21,204	20,000	22,000
355	TRAVEL	10,971	15,000	15,000
399	OTHER CONTRACTED SERVICES	1,004	1,000	1,000
435	OFFICE SUPPLIES	608	1,000	1,000
506	LIABILITY INSURANCE	22,935	31,300	32,500
513	WORKMANS COMPENSATION	204	500	500
599	OTHER CHARGES	107	3,000	3,000
	TOTAL COUNTY COMMISSION	310,613	356,500	359,700
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	900	4,000	4,000
201	SOCIAL SECURITY	69	325	325
435	OFFICE SUPPLIES	-	150	150
	TOTAL BEER BOARD	969	4,475	4,475
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	160,738	170,385	180,609
161	SECRETARY	53,019	56,210	59,583
169	PART-TIME PERSONNEL	0	20,000	20,000
186	LONGEVITY PAY	1,400	1,500	1,600
201	SOCIAL SECURITY	15,835	19,000	20,100
204	STATE RETIREMENT	12,910	14,900	15,800
205	EMPLOYEE & DEPENDENT INSURANCE	25,983	28,000	30,500
210	UNEMPLOYMENT COMPENSATION	19	200	200
307	COMMUNICATION	3,690	4,500	4,500
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	50	1,000	1,000
338	MAINT. & REPAIR SER. - VEHICLE	134	1,500	1,500

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
349	PRINTING; STATIONERY, FORMS	142	2,500	2,500
355	TRAVEL	12,775	20,000	20,000
399	OTHER CONTRACTED SERVICES	1,500	2,000	2,000
425	GASOLINE	1,783	5,000	5,000
435	OFFICE SUPPLIES	3,145	4,000	4,000
452	UTILITIES	4,596	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	0	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	1,213	1,600	1,600
506	LIABILITY INSURANCE	462	700	700
511	VEHICLE & EQUIPMENT INSURANCE	871	1,200	1,200
513	WORKMANS COMPENSATION	300	400	400
599	OTHER CHARGES	1,110	5,500	5,500
719	OFFICE EQUIPMENT	658	5,000	5,000
TOTAL COUNTY EXECUTIVE		302,333	370,895	389,092
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	101,334	107,423	113,869
162	CLERICAL PERSONNEL - (2)	46,205	89,594	94,970
169	PART-TIME PERSONNEL	-	12,000	6,000
186	LONGEVITY PAY	3,200	3,400	2,500
187	OVERTIME PAY	1,125	6,000	6,000
192	ELECTION COMMISSION	5,700	15,000	9,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCTION	21,714	80,000	50,000
201	SOCIAL SECURITY	13,006	24,000	21,700
204	STATE RETIREMENT	8,830	12,300	13,100
205	EMPLOYEE & DEPENDENT INSURANCE	18,252	19,900	23,500
210	UNEMPLOYMENT COMPENSATION	73	900	900
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	3,000
305	AUDIT SERVICES-VOTING MACHINES	10,189	30,000	24,000
307	COMMUNICATION	5,882	7,000	7,000
320	DUES & MEMBERSHIPS	-	5,000	5,000
328	JANITORIAL SERVICES	-	1,500	1,500
332	LEGAL NOTICE;RECORDING, COURT COSTS	5,828	18,000	12,000
335	MAINT. & REPAIR SERVICE-BUILDING	4,649	6,000	6,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	19,354	28,000	28,000
347	PEST CONTROL	250	250	250
348	POSTAGE	8,996	12,000	9,000
349	PRINTING; STATIONERY & FORMS/ELECTIONS	2,294	7,000	7,000
351	RENTALS	570	1,500	1,000
355	TRAVEL	2,723	10,000	10,000
414	DUPLICATING SUPPLIES	-	2,000	2,000
435	OFFICE SUPPLIES	4,035	13,000	13,000
452	UTILITIES	6,251	8,000	8,000
502	BUILDING AND CONTENT INSURANCE	2,315	4,200	4,200
506	LIABILITY INSURANCE	4,827	5,900	7,000
513	WORKMANS COMPENSATION	280	400	400
599	OTHER CHARGES	3,158	6,000	6,000
709	DATA PROCESSING EQUIP	4,376	8,000	8,000
711	FURNITURE & FIXTURES	378	2,000	2,000
719	OFFICE EQUIPMENT	1,000	2,000	2,000
790	OTHER EQUIPMENT - GRANTS	2,403	-	-
TOTAL ELECTION COMMISSION		313,697	552,767	507,889

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	112,594	119,357	126,519
162	CLERICAL PERSONNEL	153,271	163,150	172,940
186	LONGEVITY PAY	4,100	4,300	4,600
201	SOCIAL SECURITY	19,279	21,000	23,300
204	STATE RETIREMENT	16,205	17,300	18,300
205	EMPLOYEE & DEPENDENT INSURANCE	43,576	50,800	59,000
210	UNEMPLOYMENT COMPENSATION	63	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	2,948	3,500	3,500
320	DUES AND MEMBERSHIPS	235	600	600
337	MAINTENANCE & REPAIR SERVICES - OFFICE EQUIP.	10,929	13,200	13,200
355	TRAVEL	2,849	4,000	4,000
399	OTHER CONTR. SERVICES/ BOOK DIGITIZING - 2 YEARS	14,734	15,000	-
435	OFFICE SUPPLIES	3,513	5,000	5,000
452	UTILITIES	9,875	10,500	10,500
499	OTHER SUPPLIES & MATERIALS	8,031	8,450	13,000
502	BUILDING AND CONTENT INSURANCE	3,880	5,100	5,100
506	LIABILITY INSURANCE	924	1,250	1,250
513	WORKMANS COMPENSATION	372	400	400
709	DATA PROCESSING EQUIPMENT	11,244	8,000	3,500
711	FURNITURE & FIXTURES	-	200	200
719	OFFICE EQUIPMENT	47	500	500
	TOTAL REGISTER OF DEEDS	421,669	454,907	468,709
51720	DEVELOPMENT/PLANNING & ZONING			
105	SUPERVISOR/DIRECTOR	84,470	89,547	94,920
162	CLERICAL PERSONNEL	50,680	53,732	56,956
186	LONGEVITY PAY	9,300	9,800	9,600
189	OTHER - BUILDING INSPECTOR (2)	118,107	125,216	132,729
191	BOARD & COMMITTEE MEMBER FEES	10,300	12,000	12,000
201	SOCIAL SECURITY	19,914	22,300	23,500
204	STATE RETIREMENT	15,753	16,800	17,700
205	EMPLOYEE & DEPENDENT INSURANCE	43,706	46,700	50,000
210	UNEMPLOYMENT COMPENSATION	84	400	400
307	COMMUNICATION	3,186	3,500	4,500
335	MAINT. & REPAIR SERVICE-BUILDING	48	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	580	4,000	3,000
355	TRAVEL/ALL	568	3,000	3,000
356	TUITION (RECERTIFICATION)	1,487	2,500	2,500
399	OTHER CONTRACTED SERVICES-OVERGROWN PROP.	2,182	10,000	10,000
425	GASOLINE	3,666	7,000	8,000
435	OFFICE SUPPLIES	3,489	3,500	3,500
451	UNIFORMS	-	400	400
452	UTILITIES	3,217	3,600	3,600
502	BUILDING AND CONTENT INSURANCE	2,544	3,400	3,400
506	LIABILITY INSURANCE	924	1,250	1,250
511	VEHICLE & EQUIPMENT INSURANCE	2,437	3,200	3,200
513	WORKMANS COMPENSATION	5,924	6,000	6,000
599	OTHER CHARGES-TAX SALE/COUNTY LAWN CUTTINGS	-	4,000	4,000
709	DATA PROCESSING EQUIPMENT	1,354	3,000	3,000
718	MOTOR VEHICLES	-	-	-
	TOTAL PLANNING & ZONING	383,920	435,345	457,655

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
51730	BUILDINGS			
105	SUPERVISOR/DIRECTOR	72,298	76,643	81,242
140	SALARY SUPPLEMEMENTS - ON CALL	5,202	5,500	6,000
167	MAINTENANCE PERSONNEL	170,258	215,833	230,784
169	PART-TIME PERSONNEL	139,641	155,100	170,000
186	LONGEVITY PAY	1,800	2,000	2,800
187	OVERTIME PAY	-	10,000	10,000
201	SOCIAL SECURITY	28,878	35,600	38,500
204	STATE RETIREMENT	13,681	18,700	20,000
205	EMPLOYEE & DEPENDENT INSURANCE	26,569	28,500	62,000
210	UNEMPLOYMENT COMPENSATION	319	1,500	1,500
299	OTHER FRINGE BENEFITS - H.S.A.	7,500	7,500	7,500
307	COMMUNICATION	2,058	3,000	3,000
312	CONTRACTS W/PRIVATE AGENCY	-	5,000	5,000
328	JANITORIAL SERVICES	-	5,000	5,000
335	MAINT. & REPAIR SERVICE-BUILDING	7,627	12,000	12,000
338	MAINT. & REPAIR SERVICE- VEHICLES	3,795	5,000	5,000
347	PEST CONTROL	250	500	500
410	CUSTODIAL SUPPLIES	15,186	25,000	25,000
418	EQUIPMENT & MACHINERY PARTS	39	1,000	1,000
425	GASOLINE	10,476	20,000	20,000
446	SMALL TOOLS	1,516	8,000	8,000
451	UNIFORMS	8,188	9,000	9,000
452	UTILITIES	6,137	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	1,923	2,600	2,600
506	LIABILITY INSURANCE	2,624	3,450	3,450
511	VEHICLE & EQUIPMENT INSURANCE	4,669	6,100	6,100
513	WORKMANS COMPENSATION	11,280	15,500	15,500
707	BUILDING IMPROVEMENTS	-	5,000	5,000
717	MAINT. EQUIPMENT	466	60,000	30,000
718	MOTOR VEHICLES	-	-	-
	TOTAL BUILDINGS	542,380	752,026	795,476
51750	CODE COMPLIANCE/TOSHA			
189	OTHER SALARIES & WAGES/TOSHA INSP.	14,498	15,373	25,000
201	SOCIAL SECURITY	1,109	1,200	2,000
204	STATE RETIREMENT	-	1,000	1,500
210	UNEMPLOYMENT COMPENSATION	21	100	100
355	TRAVEL	-	500	500
435	OFFICE SUPPLIES	-	200	200
513	WORKMANS COMPENSATION	428	500	500
	TOTAL CODE COMPLIANCE	16,056	18,873	29,800
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	84,469	89,547	94,920
186	LONGEVITY PAY	1,900	2,000	2,100
201	SOCIAL SECURITY	6,167	7,100	7,500
204	STATE RETIREMENT	5,182	5,500	5,900
205	EMPLOYEE & DEPENDENT INSURANCE	21,010	22,500	23,700
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	998	1,700	2,400
320	DUES & MEMBERSHIPS	386	500	500

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
337	MAINT.& REPAIR SERVICE - ESRI/MAPPING/WEBSITE	23,017	23,000	24,000
338	MAINT. & REPAIR SERVICE- VEHICLES	208	1,000	2,000
355	TRAVEL	1,999	4,000	2,400
399	OTHER CONTRACTED SERVICES - LiDAR MAPPING	-	30,000	-
425	GASOLINE	1,012	1,700	2,200
435	OFFICE SUPPLIES	5,446	6,000	6,000
506	LIABILITY INSURANCE	231	400	400
511	VEHICLE & EQUIPMENT INSURANCE	709	1,000	1,000
513	WORKMANS COMPENSATION	120	200	200
709	DATA PROCESSING EQUIPMENT	2,898	16,000	3,000
718	MOTOR VEHICLES	-	-	-
TOTAL GEOGRAPHICAL INFORMATION SYSTEM		155,773	212,247	178,320
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	-	2,200	2,200
312	CONTRACT SERVICES	-	10,000	10,000
328	JANITORIAL SERVICES	-	-	5,000
335	MAINT. & REPAIR SERVICES-BLDG.	28,774	45,000	45,000
347	PEST CONTROL	1,477	1,500	1,500
348	POSTAL CHARGES	13,783	18,500	18,500
399	OTHER CONTRACTED SERVICES	6,444	35,000	35,000
410	CUSTODIAL SUPPLIES	-	-	-
452	UTILITIES	-	1,100	1,100
502	BUILDING & CONTENTS INSURANCE	-	10,000	-
599	OTHER CHARGES	-	5,000	5,000
707	BUILDING IMPROVEMENTS	11,406	222,000	50,000
711	FURNITURE & FIXTURES	-	5,000	2,000
790	OTHER EQUIPMENT-LIGHTNING STRIKE CLAIM	-	65,000	-
TOTAL COUNTY BUILDINGS/COURTHOUSE		61,884	420,300	175,300
51900	OTHER GENERAL ADMINISTRATION - ADMIN. BUILDING			
307	COMMUNICATION	-	5,000	5,000
328	JANITORIAL SERVICES	-	5,000	5,000
335	MAINT. & REPAIR SERVICES-BLDG.	6,918	15,000	15,000
347	PEST CONTROL	840	1,500	1,500
399	OTHER CONTRACTED SERVICES	1,980	46,500	50,000
452	UTILITIES	23,990	31,000	31,000
502	BUILDING & CONTENT INSURANCE	5,479	10,700	7,200
599	OTHER CHARGES	527	5,000	5,000
711	FURNITURE & FIXTURES	-	2,000	2,000
TOTAL OTHER GENERAL ADMINISTRATION		39,734	121,700	121,700
TOTAL GENERAL ADMINISTRATION		2,549,028	3,700,035	3,488,116
52000	<u>FINANCE</u>			
52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	112,594	119,357	165,000
162	CLERICAL PERSONNEL	197,510	231,000	244,861
186	LONGEVITY PAY	6,800	7,300	5,200
201	SOCIAL SECURITY	22,602	27,400	32,000
204	STATE RETIREMENT	16,710	21,600	25,000
205	EMPLOYEE & DEPENDENT INSURANCE	64,764	69,500	80,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
210	UNEMPLOYMENT COMPENSATION	105	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	4,410	4,500	5,500
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	23,082	25,000	27,000
348	POSTAL CHARGES	132	500	500
355	TRAVEL	240	9,500	10,000
414	DUPLICATING SUPPLIES	-	700	700
435	OFFICE SUPPLIES	4,190	6,000	6,000
452	UTILITIES	-	4,600	4,600
502	BUILDING AND CONTENT INSURANCE	2,699	3,600	3,600
506	LIABILITY INSURANCE	1,040	1,400	1,400
513	WORKMANS COMPENSATION	444	500	500
709	DATA PROCESSING EQUIPMENT	8,421	6,000	6,000
719	OFFICE EQUIPMENT	1,095	2,000	2,000
TOTAL ACCOUNTING & BUDGETING		469,838	543,857	623,261
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	112,594	119,357	126,519
140	SALARY SUPPLEMEMENTS	1,000	2,000	2,000
161	SECRETARY	263,943	291,400	308,885
186	LONGEVITY PAY	4,800	5,300	4,300
189	OTHER SALARIES & WAGES/EQU.BOARD	650	1,500	1,500
201	SOCIAL SECURITY	27,602	32,100	34,000
204	STATE RETIREMENT	22,880	25,100	26,600
205	EMPLOYEE & DEPENDENT INSURANCE	56,731	59,600	70,100
210	UNEMPLOYMENT COMPENSATION	126	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	4,500	6,000
307	COMMUNICATION	3,601	4,000	4,000
312	CONTRACTS W/PRIVATE AGENCY -AUDIT	35,795	37,800	37,800
317	DATA PROCESSING SERVICES/MAP UPDATE/GIS	17,350	20,000	20,000
320	DUES & MEMBERSHIPS	1,850	2,500	2,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,510	5,000	3,000
355	TRAVEL	210	4,000	4,000
356	TUITION (RECERTIFICATION)	-	1,500	1,500
414	DUPLICATING SUPPLIES	314	2,000	2,000
435	OFFICE SUPPLIES	1,570	2,500	2,500
452	UTILITIES	7,659	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	3,395	4,500	4,500
506	LIABILITY INSURANCE	1,387	1,900	1,900
513	WORKMANS COMPENSATION	408	500	500
709	DATA PROCESSING EQUIPMENT	150	2,000	2,000
719	OFFICE EQUIPMENT	1,329	2,000	2,000
TOTAL PROPERTY ASSESSOR'S OFFICE		571,854	640,557	677,604
52310	REAPPRAISAL PROGRAM			
317	DATA PROCESSING SERVICE	5,380	5,600	5,600
338	VEHICLE MAINTENANCE	272	1,500	1,500
348	POSTAGE - REAPPRAISAL	3,742	16,500	23,500
425	GASOLINE	1,496	3,000	3,000
506	LIABILITY INSURANCE	462	700	700
511	VEHICLE & EQUIPMENT INSURANCE	1,583	2,100	2,100
513	WORKMANS COMPENSATION	2,504	2,600	2,600
599	OTHER CHARGES	-	500	500

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
718	MOTOR VEHICLES	-	-	-
	TOTAL OTHER FINANCE/REAPPRAISAL	15,439	32,500	39,500
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	112,594	119,357	126,519
162	CLERICAL PERSONNEL/4	188,595	217,407	230,452
186	LONGEVITY PAY	4,800	5,300	5,600
201	SOCIAL SECURITY	22,305	26,200	27,800
204	STATE RETIREMENT	18,359	20,600	21,800
205	EMPLOYEE & DEPENDENT INSURANCE	35,022	43,500	53,100
210	UNEMPLOYMENT COMPENSATION	84	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	9,000	9,000	9,000
302	ADVERTISING	310	650	550
307	COMMUNICATION	3,090	3,500	3,500
320	DUES & MEMBERSHIPS	450	450	450
337	MAINT.& REPAIR-OFFICE EQUIPMENT	16,472	18,200	18,200
355	TRAVEL	2,402	4,000	4,000
399	OTHER CONTRACTED SERVICES-TAX NOTICES	25,000	25,000	30,000
414	DUPLICATING SUPPLIES	-	200	500
435	OFFICE SUPPLIES	5,915	7,000	7,000
452	UTILITIES	6,210	7,500	7,500
502	BUILDING AND CONTENT INSURANCE	2,676	3,500	3,500
506	LIABILITY INSURANCE	1,156	1,600	1,600
508	PREMIUMS ON CORPORATE SURETY BONDS	-	-	-
513	WORKMANS COMPENSATION	440	500	500
524	INSERVICE TRAINING / STAFF DEVELOPMENT	775	1,000	800
709	DATA PROCESSING EQUIPMENT	241	1,000	1,000
711	FURNITURE & FIXTURES	-	1,000	1,000
719	OFFICE EQUIPMENT	1,412	1,500	1,500
	TOTAL COUNTY TRUSTEE'S OFFICE	457,308	518,364	556,271
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	112,594	119,357	126,519
162	CLERICAL PERSONNEL (6.5)	308,773	334,895	355,270
169	PART-TIME PERSONNEL- RESTR. REVENUE SOURCE	18,631	27,260	28,620
186	LONGEVITY PAY	8,400	8,900	8,400
201	SOCIAL SECURITY	32,829	37,600	39,800
204	STATE RETIREMENT	23,033	28,100	31,300
205	EMPLOYEE & DEPENDENT INSURANCE	62,238	78,600	90,300
210	UNEMPLOYMENT COMPENSATION	223	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	5,500	4,500
307	COMMUNICATION	6,200	6,500	6,500
320	DUES & MEMBERSHIPS	690	900	900
337	MAINT.& REPAIR -OFFICE EQUIPMENT	16,512	18,000	18,000
348	POSTAL CHARGES	24,185	29,000	29,000
349	PRINTING; STATIONERY & FORMS	969	1,000	1,000
355	TRAVEL	1,825	4,000	4,000
411	DATA PROCESSING SUPPLIES	5,384	6,000	6,000
414	DUPLICATING SUPPLIES	2,314	2,500	2,500
435	OFFICE SUPPLIES	4,398	5,000	5,000
452	UTILITIES	3,530	4,000	4,000
502	BUILDING AND CONTENT INSURANCE	2,841	3,800	3,800
506	LIABILITY INSURANCE	1,815	2,400	2,400

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
513	WORKMANS COMPENSATION	612	700	700
709	DATA PROCESSING EQUIPMENT	188	2,500	15,000
719	OFFICE EQUIPMENT	618	1,000	1,000
TOTAL COUNTY COURT CLERK		643,302	727,912	784,909
52600	DATA PROCESSING / INFORMATION TECHNOLOGY			
105	SUPERVISOR / DIRECTOR	76,685	81,289	81,289
186	LONGEVITY PAY	300	400	500
201	SOCIAL SECURITY	5,413	5,800	6,300
204	STATE RETIREMENT	4,619	4,950	4,950
205	EMPLOYEE & DEPENDENT INSURANCE	21,010	21,750	23,800
210	UNEMPLOYMENT COMPENSATION	21	100	100
307	COMMUNICATION	944	1,200	1,400
320	DUES & MEMBERSHIPS	-	-	300
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	-	1,000
338	MAINTENANCE & REPAIR - VEHICLE	190	1,000	2,000
355	TRAVEL	-	-	1,000
399	OTHER CONTRACTED SERVICES	17,796	29,800	30,000
425	GASOLINE	1,389	1,500	2,500
435	OFFICE SUPPLIES	18	1,000	1,000
502	BUILDING & CONTENT INSURANCE	970	1,300	1,300
506	LIABILITY INSURANCE	231	400	400
511	VEHICLE & EQUIPMENT INSURANCE	716	1,000	1,000
513	WORKMANS COMPENSATION	108	200	200
599	OTHER CHARGES	-	500	500
709	DATA PROCESSING EQUIPMENT	1,125	250	2,500
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	250	-	500
TOTAL DATA PROCESSING / I.T.		131,785	152,439	162,539
TOTAL FINANCE		2,289,526	2,615,629	2,844,084
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	112,594	119,357	126,519
162	CLERICAL PERSONNEL (9) / (3 P-T)	475,305	558,716	592,240
186	LONGEVITY PAY	14,700	14,600	12,100
187	OVERTIME PAY	-	1,000	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	468	600	600
194	JURY & WITNESS FEES	20,237	35,000	35,000
201	SOCIAL SECURITY	43,874	49,300	58,800
204	STATE RETIREMENT	33,780	40,200	44,000
205	EMPLOYEE & DEPENDENT INSURANCE	71,707	84,100	92,200
210	UNEMPLOYMENT COMPENSATION	222	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	6,000	6,000	6,000
307	COMMUNICATION	5,980	6,500	6,500
320	DUES & MEMBERSHIPS	305	500	500
337	MAINT.& REPAIR -OFFICE EQUIPMENT	28,028	31,000	28,000
348	POSTAL CHARGES	11,400	12,000	15,000
355	TRAVEL	3,072	4,000	4,000
414	DUPLICATING SUPPLIES	888	-	2,500
435	OFFICE SUPPLIES	13,532	14,000	14,000
452	UTILITIES	1,732	2,500	2,500

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
502	BUILDING AND CONTENT INSURANCE	5,890	7,700	7,700
506	LIABILITY INSURANCE	3,005	4,000	4,000
513	WORKMANS COMPENSATION	880	1,000	1,000
709	DATA PROCESSING EQUIPMENT	1,354	5,000	2,500
711	FURNITURE & FIXTURES	446	1,000	1,000
719	OFFICE EQUIPMENT	-	1,000	1,000
TOTAL CIRCUIT COURT		855,399	999,573	1,059,159
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	204,552	212,940	219,115
103	ADMINISTRATIVE ASSISTANT	77,650	82,313	87,252
169	PART-TIME PERSONNEL	-	12,980	18,000
186	LONGEVITY PAY	2,500	2,500	2,500
201	SOCIAL SECURITY	19,014	21,500	23,000
204	STATE RETIREMENT	10,997	18,000	18,600
205	EMPLOYEE & DEPENDENT INSURANCE	23,177	32,200	37,600
210	UNEMPLOYMENT COMPENSATION	21	100	100
299	OTHER FRINGE BENEFITS - H.S.A.	2,750	3,000	3,000
307	COMMUNICATION	2,812	3,500	3,500
320	DUES & MEMBERSHIPS	174	1,100	1,300
354	TRANSPORTATION - AA RECERTIFICATION	-	-	750
355	TRAVEL	1,747	957	2,000
399	OTHER CONTRACTED SERVICES	1,678	-	1,000
435	OFFICE SUPPLIES	979	856	1,500
452	UTILITIES	1,640	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	6,075	8,000	8,000
506	LIABILITY INSURANCE	462	700	700
513	WORKMANS COMPENSATION	400	500	500
709	DATA PROCESSING EQUIPMENT	2,718	-	1,000
719	OFFICE EQUIPMENT	470	500	500
790	OTHER EQUIPMENT	-	-	-
TOTAL GENERAL SESSIONS COURT		359,816	404,146	432,417
53330	DRUG COURT / RECOVERY COURT			
162	CLERICAL PERSONNEL	13,461	53,000	56,180
201	SOCIAL SECURITY	996	4,100	4,400
204	STATE RETIREMENT	-	3,200	3,400
205	EMPLOYEE & DEPENDENT INSURANCE	2,106	21,500	21,500
210	UNEMPLOYMENT COMPENSATION	21	50	50
307	COMMUNICATION	97	1,400	1,400
348	POSTAL CHARGES	-	150	150
355	TRAVEL	-	2,500	2,500
358	REMITTANCE OF REVENUE COLLECTED	7,995	30,000	30,000
399	OTHER CONTRACTED SERVICES	9,500	55,220	65,810
435	OFFICE SUPPLIES	2,909	1,250	1,250
452	UTILITIES	-	500	500
499	OTHER SUPPLIES	1,110	9,100	10,500
506	LIABILITY INSURANCE	-	700	700
513	WORKMANS COMPENSATION	-	700	700
524	TRAINING	200	22,130	2,500
709	DATA PROCESSING EQUIPMENT	576	3,000	3,000
799	OTHER CAPITAL OUTLAY	-	128,415	75,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL DRUG / RECOVERY COURT	38,971	336,915	279,540
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	112,594	119,357	126,519
162	CLERICAL PERSONNEL/ (4)	166,815	211,736	224,441
168	TEMPORARY PERSONNEL	-	3,000	3,000
186	LONGEVITY PAY	2,500	2,800	2,900
194	JURY & WITNESS FEES	-	500	500
201	SOCIAL SECURITY	20,372	25,900	27,400
204	STATE RETIREMENT	14,990	20,300	21,300
205	EMPLOYEE & DEPENDENT INSURANCE	52,022	56,000	59,000
210	UNEMPLOYMENT COMPENSATION	105	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	4,091	4,500	4,500
320	DUES & MEMBERSHIPS	545	1,500	1,500
332	LEGAL NOTICES;RECORDING,COURT COSTS	3,002	13,000	13,000
337	MAINT.& REPAIRS-OFFICE EQUIPMENT	13,613	14,375	15,100
355	TRAVEL	1,259	3,000	3,000
399	OTHER CONTRACTED SERVICES - TAX SUMMONS	133	14,000	14,000
435	OFFICE SUPPLIES	10,474	10,000	12,000
452	UTILITIES	2,066	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	6,404	8,400	8,400
506	LIABILITY INSURANCE	1,040	1,400	1,400
513	WORKMANS COMPENSATION	412	500	500
709	DATA PROCESSING EQUIPMENT	3,616	2,000	2,000
711	FURNITURE & FIXTURES	614	1,200	1,200
719	OFFICE EQUIPMENT	1,532	1,000	4,000
	TOTAL CHANCERY COURT	421,199	520,268	551,460
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER - (2)	64,459	73,754	147,600
162	CLERICAL PERSONNEL	43,912	46,553	49,347
169	PART-TIME PERSONNEL- JUV. COURT REFEREE	4,400	-	-
186	LONGEVITY PAY	1,700	1,800	1,900
201	SOCIAL SECURITY	7,784	9,100	15,300
204	STATE RETIREMENT	5,466	7,100	12,000
205	EMPLOYEE & DEPENDENT INSURANCE	21,010	22,300	30,000
210	UNEMPLOYMENT COMPENSATION	42	200	200
307	COMMUNICATION	1,118	1,300	2,500
320	DUES & MEMBERSHIPS	175	-	500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	811	-	3,000
338	MAINT. & REPAIR - VEHICLE	1,545	500	1,000
349	PRINTING, STATIONERY, & FORMS	1,786	476	2,000
355	TRAVEL/TRAINING	-	3,284	7,500
399	OTHER CONTRACTED SERVICES/DETENTION	43,668	108,000	80,000
399	/ATOKA	-	5,000	5,000
425	GASOLINE	1,541	1,200	1,750
435	OFFICE SUPPLIES	2,452	1,700	3,000
452	UTILITIES	350	500	500
502	BUILDING & CONTENT INSURANCE	1,202	1,200	1,600
506	LIABILITY INSURANCE	462	700	700
511	VEHICLE INSURANCE	680	1,000	1,000
513	WORKMANS COMPENSATION	1,076	1,600	1,200
709	DATA PROCESSING EQUIPMENT	2,622	3,750	3,750

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
716	LAW ENFORCEMENT EQUIPMENT	1,635	2,500	5,000
719	OFFICE EQUIPMENT	300	-	500
TOTAL JUVENILE COURT		210,196	293,517	376,847
53600	DISTRICT ATTORNEY GENERAL - VOCA GRANT			
162	CLERICAL PERSONNEL	43,379	48,000	53,000
201	SOCIAL SECURITY	3,218	3,680	4,060
204	STATE RETIREMENT	2,540	2,895	3,250
205	EMPLOYEE & DEPENDENT INSURANCE	4,243	7,975	-
210	UNEMPLOYMENT COMPENSATION	21	50	50
355	TRAVEL / TRAINING	-	-	2,240
435	OFFICE SUPPLIES	1,123	1,250	1,250
506	LIABILITY INSURANCE	231	950	950
513	WORKMANS COMPENSATION	68	200	200
TOTAL DISTRICT ATTORNEY GENERAL		54,823	65,000	65,000
53800	PROBATE COURT			
111	PROBATION OFFICER (2)	114,605	126,605	134,202
162	CLERICAL PERSONNEL	-	-	-
186	LONGEVITY PAY	2,500	2,700	2,800
201	SOCIAL SECURITY	8,068	8,900	10,600
204	STATE RETIREMENT	7,026	7,800	8,300
205	EMPLOYEE & DEPENDENT INSURANCE	36,533	40,100	65,000
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	-
307	COMMUNICATION	923	1,000	1,000
310	CONTRACTS W/OTHER AGENCIES - DUI/SAFETY SCHOOL	12,400	13,200	13,200
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	-	500
355	TRAVEL	18	1,000	1,000
399	OTHER CONTR. SERVICES - GPS MONITORING	4,968	12,000	5,000
435	OFFICE SUPPLIES	2,965	2,500	5,000
452	UTILITIES	350	550	550
502	BUILDING & CONTENT INSURANCE	1,202	1,600	1,600
506	LIABILITY INSURANCE	462	700	700
513	WORKMANS COMPENSATION	164	200	200
708	COMMUNICATION EQUIPMENT - RADIOS	-	-	-
709	DATA PROCESSING EQUIPMENT	1,000	-	1,000
716	LAW ENFORCEMENT EQUIPMENT - DRUG TESTING KITS	1,320	5,000	7,500
TOTAL PROBATE COURT		194,546	227,055	258,352
53900	OTHER ADMINISTRATION OF JUSTICE / OLD COMPLEX			
307	COMMUNICATION	875	1,000	1,000
328	JANITORIAL SERVICES	-	10,000	10,000
335	MAINT.& REPAIR-BUILDING	10,577	15,000	15,000
336	MAINT.& REPAIR-EQUIPMENT	4,285	3,500	3,500
347	PEST CONTROL	1,239	2,000	2,000
452	UTILITIES-THP	3,513	4,500	4,500
502	BUILDING AND CONTENT INSURANCE-THP	2,790	3,700	3,700
599	OTHER CHARGES	-	1,000	1,000
707	BUILDING IMPROVEMENTS	-	10,000	10,000
711	FURNITURE & FIXTURES	-	1,000	1,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL OTHER ADM. OF JUSTICE/COMPLEX	23,279	51,700	51,700
53930 358	VICTIM ASSISTANCE PROGRAM-CARL PERKINS/CASA REMITTAMCE OF REVENUE COLLECTED	22,579	30,000	30,000
	TOTAL VICTIM ASSISTANCE PROGRAM	22,579	30,000	30,000
	TOTAL ADMINISTRATION OF JUSTICE	2,180,808	2,928,174	3,104,475
54000	<u>PUBLIC SAFETY</u>			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	134,322	142,385	150,925
103	ASSISTANTS / CHIEFS (2)	169,636	179,824	190,615
106	DEPUTIES(36) / CORPORALS(5)	2,126,110	2,417,100	2,597,106
108	INVESTIGATOR'S (10) + 2 = 12 (+VCIF Grant)	707,278	667,200	854,985
109	CAPTAIN(S) (2)	110,278	164,305	174,163
110	LIEUTENANTS(3) + 1 = 4 (+VCIF Grant)	210,504	223,152	315,364
115	SERGEANT'S (4)	253,645	268,891	285,024
140	SALARY SUPPLEMENT-ST TRAINING	68,400	120,500	82,000
162	CLERICAL PERSONNEL - (5)	191,384	245,116	268,833
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	69,591	84,500	89,570
186	LONGEVITY PAY	51,900	59,100	66,700
187	OVERTIME PAY	143,848	110,000	121,900
*187	OVERTIME PAY - ATFOT		16,000	-
*187	OVERTIME PAY - DEAOT		41,740	41,740
*187	OVERTIME PAY - HTTF		-	-
*187	OVERTIME PAY - TBIOT		30,000	30,000
*187	OVERTIME PAY - THS24		10,250	-
*187	OVERTIME PAY - THS25		32,900	18,590
*187	OVERTIME PAY - THS26		-	40,000
*187	OVERTIME PAY - SSOT		15,000	15,000
*187	OVERTIME PAY - USMOT		27,670	22,975
188	BONUS PAYMENTS - R&R GRANT	3,000	40,000	25,000
189	OTHER SALARIES & WAGES - HOLIDAY	130,641	148,000	156,880
196	IN-SERVICE TRAINING - SWAT	18,725	21,600	21,600
201	SOCIAL SECURITY	318,859	375,000	427,000
204	STATE RETIREMENT	245,316	295,000	335,000
205	EMPLOYEE & DEPENDENT INSURANCE	829,492	865,250	989,000
210	UNEMPLOYMENT COMPENSATION	1,506	2,500	2,500
299	OTHER FRINGE BENEFITS - H.S.A.	45,250	46,500	40,000
302	ADVERTISING	124	250	1,500
307	COMMUNICATION	48,760	55,500	55,500
319	CONFIDENTIAL INFORMANT PAYMENTS	5,000	5,000	5,000
320	DUES & MEMBERSHIPS	11,470	25,500	26,100
322	EVALUATION & TESTING	1,236	3,000	6,000
336	MAINT.& REPAIR-COMMUNICATION EQUIP.	3,109	3,500	3,500
337	MAINT.& REPAIR-OFFICE EQUIP.	15,499	17,500	17,500
338	MAINT.& REPAIR-VEHICLES	122,866	120,000	100,000
355	TRAVEL	4,647	7,000	7,000
357	VETERINARY SERVICES	1,219	3,000	4,000
399	OTHER CONTRACTED SERVICES - FLOCK	55,349	203,000	215,000
425	GASOLINE	222,735	230,000	250,000
435	OFFICE SUPPLIES	10,246	15,500	15,500
451	UNIFORMS(INCLUDES UNIFORMS FOR RESERVES)	42,223	45,000	45,000
452	UTILITIES	10,502	15,000	15,000

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499	OTHER SUPPLIES & MAT./GUN RANGE	9,677	51,915	12,500
502	BUILDING AND CONTENT INSURANCE	11,092	16,000	16,000
506	LIABILITY INSURANCE	125,375	180,000	180,000
511	VEHICLE & EQUIPMENT INSURANCE	60,495	85,000	85,000
513	WORKMANS COMPENSATION	130,041	128,000	140,000
524	IN SERVICE / STAFF DEVELOPMENT	36,572	40,000	40,000
599	OTHER CHARGES	10,500	17,000	1,500
709	DATA PROCESSING EQUIPMENT	4,486	5,000	5,000
716	LAW ENFORCEMENT EQUIPMENT	77,128	82,785	55,000
718	MOTOR VEHICLES	319,792	344,979	350,000
719	OFFICE EQUIPMENT	4,906	5,000	5,000
790	OTHER EQUIPMENT - GRANTS	39,989	-	-
*790	- BULLETPROOF VEST PROGRAM - (BVP22)		775	-
*790	- BULLETPROOF VEST PROGRAM - (BVP23)		1,700	-
*790	- TENNESSEE CORRECTIONS INST. (TCI24)		-	-
*790	- TENNESSEE CORRECTIONS INST. (TCI25)		15,000	-
*790	- TENNESSEE HWY SAFETY OFFICE (THS25)		7,100	-
*790	- MENTAL HEALTH TRANSPORT (MHT25)		75,878	18,769
799	OTHER CAPITAL OUTLAY	157,038	-	-
TOTAL SHERIFF'S DEPARTMENT		7,371,761	8,454,365	9,037,839
54120	SPECIAL PATROLS - WALBRIDGE			
189	OTHER SALARIES & WAGES	182,892	340,000	50,000
201	SOCIAL SECURITY	13,367	27,000	5,000
204	STATE RETIREMENT	10,973	21,000	5,000
399	OTHER CONTRACTED SERVICES	5,294	10,000	2,500
513	WORKMANS COMPENSATION	4,635	23,750	4,000
TOTAL SPECIAL PATROLS		217,161	421,750	66,500
54160	ADMINISTRATION OF SEXUAL OFFENDER			
196	IN-SERVICE TRAINING	-	-	-
358	REMITTANCE OF REVENUE COLLECTED	-	4,000	4,000
435	OFFICE SUPPLIES	1,412	1,500	1,500
524	IN SERVICE / STAFF DEVELOPMENT	-	2,500	2,500
TOTAL ADMINISTRATION OF SEXUAL OFFENDER		1,412	8,000	8,000
54210	JAIL			
109	CAPTAIN (1)	74,687	79,178	87,070
110	LIEUTENANT (1)	56,868	67,221	71,254
115	SERGEANT(S) - (4)	219,750	237,540	251,792
131	MEDICAL PERSONNEL(2.5)	138,621	150,910	159,966
140	SALARY SUPPLEMENT	-	-	17,000
160	GUARDS(23) / CORPORALS(5)	1,270,970	1,456,800	1,582,898
165	CAFETERIA PERSONNEL (3)	120,524	129,000	147,345
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	32,413	37,000	39,220
186	LONGEVITY PAY	13,900	15,800	19,200
187	OVERTIME PAY	40,764	44,000	46,640
189	OTHER SALARIES & WAGES-HOLIDAY	90,625	103,500	103,880
201	SOCIAL SECURITY	152,435	180,000	193,500
204	STATE RETIREMENT	110,784	137,000	152,000
205	EMPLOYEE & DEPENDENT INSURANCE	304,096	370,000	413,000
210	UNEMPLOYMENT COMPENSATION	902	1,500	1,500

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299	OTHER FRINGE BENEFITS - H.S.A.	4,250	11,500	9,000
307	COMMUNICATION	4,720	5,000	5,000
320	DUES & MEMBERSHIPS	805	1,000	3,000
322	EVALUATION & TESTING	1,325	1,000	3,000
336	MAINT.& REPAIR- EQUIP.	26,487	25,000	25,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT-Includes FOB	1,909	5,000	10,000
338	MAINT. & REPAIR-VEHICLES	-	10,000	10,000
354	TRANSPORTATION- TRAINING	-	-	-
355	TRAVEL/EXTRADITION	5,640	9,500	6,000
399	OTHER CONTRACTED SERVICES - MEDICAL DOCTOR	60,000	60,000	60,000
410	CUSTODIAL SUPPLIES	40,077	32,000	35,000
413	DRUGS & MEDICAL SUPPLIES	153,748	179,750	160,000
422	FOOD SUPPLIES	328,184	357,500	350,000
435	OFFICE SUPPLIES	7,174	8,000	8,000
441	PRISONERS CLOTHING	10,101	14,000	20,000
451	UNIFORMS	22,378	25,000	30,000
452	UTILITIES	175,862	212,000	200,000
463	TESTING	-	-	-
502	BUILDING AND CONTENT INSURANCE	37,589	35,800	50,000
506	LIABILITY INSURANCE	67,704	83,100	90,000
511	VEHICLE & EQUIPMENT INSURANCE	3,881	3,250	5,500
513	WORKMANS COMPENSATION	71,252	56,500	90,000
524	IN SERVICE / STAFF DEVELOPMENT	6,749	13,000	8,000
599	OTHER CHARGES	1,571	4,000	2,000
709	DATA PROCESSING EQUIPMENT	2,133	4,000	4,000
710	FOOD SERVICE/OTHER EQUIPMENT	8,453	8,500	10,000
716	LAW ENFORCEMENT EQUIPMENT	9,581	9,500	6,500
719	OFFICE EQUIPMENT	1,430	6,000	6,000
790	OTHER EQUIPMENT - FOB SYSTEM	-	24,500	20,000
799	OTHER CAPITAL OUTLAY	10,724	-	35,000
TOTAL JAIL		3,691,066	4,213,849	4,547,265
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ 4-PT	69,529	89,525	89,525
186	LONGEVITY PAY	1,900	4,600	-
187	OVERTIME PAY	-	2,000	-
201	SOCIAL SECURITY	5,575	7,400	7,400
204	STATE RETIREMENT	-	3,600	-
205	EMPLOYEE & DEPENDENT INSURANCE	-	16,000	-
210	UNEMPLOYMENT COMPENSATION	117	500	500
307	COMMUNICATION	1,231	2,000	2,000
328	JANITORIAL SERVICES	-	21,000	21,000
335	MAINT.& REPAIR-BUILDING	31,716	30,000	30,000
336	MAINT.& REPAIR-EQUIPMENT	19,947	30,000	30,000
347	PEST CONTROL	990	1,360	1,360
399	OTHER CONTRACTED SERVICES	22,630	40,000	40,000
451	UNIFORMS	1,800	1,800	1,800
506	LIABILITY INSURANCE	924	1,300	1,300
513	WORKMANS COMPENSATION	2,724	3,200	3,200
524	IN SERVICE / STAFF DEVELOPMENT	-	1,200	1,200
719	OFFICE EQUIPMENT	-	500	500
TOTAL WORKHOUSE		159,083	255,985	229,785

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
54310	FIRE PREVENTION & CONTROL			
105	SUPERVISOR/DIRECTOR - CHIEF	74,064	78,513	86,166
140	SALARY SUPPLEMENTS/STATE TRAINING	3,800	4,600	7,600
151	FIREFIGHTER(S) (4) + 3 = 7	191,738	210,120	389,800
169	PART-TIME PERSONNEL	144,847	154,000	308,000
186	LONGEVITY PAY	1,400	2,200	2,700
187	OVERTIME PAY	27,293	44,000	54,000
189	OTHER SALARIES & WAGES - HOLIDAY PAY	14,610	16,000	38,000
201	SOCIAL SECURITY	33,999	38,000	69,000
204	STATE RETIREMENT	18,027	20,700	41,000
205	EMPLOYEE & DEPENDENT INSURANCE	45,470	55,000	145,000
210	UNEMPLOYMENT COMPENSATION	415	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-
307	COMMUNICATION	3,040	4,000	6,000
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	369,872	369,900	294,050
320	DUES & MEMBERSHIPS	580	1,000	1,000
335	MAINT.& REPAIR-BUILDING	8,858	10,000	10,000
336	MAINT. & REPAIR-EQUIPMENT	2,278	3,000	3,000
338	MAINT.& REPAIR-VEHICLES	6,901	14,000	14,000
355	TRAVEL	1,756	4,000	4,000
399	OTHER CONTRACTED SERVICES	14,098	15,000	18,000
410	CUSTODIAL SUPPLIES	2,761	3,000	4,000
413	DRUG & MEDICAL SUPPLIES	9,918	15,000	15,000
425	GASOLINE	12,588	17,000	17,000
435	OFFICE SUPPLIES	959	1,500	1,500
451	UNIFORMS	4,916	5,000	7,000
452	UTILITIES	10,130	12,000	18,000
502	BUILDING AND CONTENT INSURANCE	4,038	6,500	10,000
506	LIABILITY INSURANCE	4,161	6,000	9,000
511	VEHICLE & EQUIPMENT INSURANCE	12,007	17,000	20,000
513	WORKMANS COMPENSATION	19,284	50,000	50,000
524	IN SERVICE / STAFF DEVELOPMENT	31,635	4,500	7,500
709	DATA PROCESSING EQUIPMENT	2,845	12,000	12,000
711	FURNITURE & FIXTURES	4,819	5,000	5,000
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT - STATION	852	1,000	1,000
790	OTHER EQUIPMENT - FIRE	18,474	24,600	20,000
799	OTHER CAPITAL OUTLAY	-	100,000	100,000
799	OTHER CAPITAL OUTLAY - TURNOUT GEAR GRANT	-	25,207	-
	TOTAL FIRE PREVENTION & CONTROL	1,102,433	1,350,040	1,789,016
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	74,306	81,288	86,166
169	PART-TIME PERSONNEL	10,088	21,000	21,000
186	LONGEVITY PAY	1,700	-	-
201	SOCIAL SECURITY	6,087	7,850	8,300
204	STATE RETIREMENT	2,403	5,000	6,600
205	EMPLOYEE & DEPENDENT INSURANCE	22,832	30,000	27,000
210	UNEMPLOYMENT COMPENSATION	40	100	100
299	OTHER FRINGE BENEFITS - H.S.A.	2,500	3,000	3,000
307	COMMUNICATION	8,236	12,500	12,500
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	-	-	-
310	- HAZARDOUS MATERIALS PROGRAM	-	3,800	3,800

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
320	DUES & MEMBERSHIPS	160	530	530
335	MAINT & REPAIR SERVICE - BUILDING	1,712	3,500	3,500
336	MAINT & REPAIR SERVICE - EQUIPMENT	-	2,000	2,000
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	396	1,000	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	394	3,000	3,000
338	-MOBILE COMMAND CENTER	-	1,000	1,000
347	PEST CONTROL	600	700	700
348	POSTAGE	-	200	200
355	TRAVEL	1,466	2,500	2,500
425	GASOLINE	2,713	5,000	5,000
435	OFFICE SUPPLIES	380	500	500
452	UTILITIES	6,207	8,000	8,000
499	OTHER SUPPLIES & MATERIALS	933	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	5,532	7,500	7,500
506	LIABILITY INSURANCE	231	400	400
511	VEHICLE & EQUIPMENT INSURANCE	8,603	11,300	11,500
513	WORKMANS COMPENSATION	2,176	2,400	2,200
524	IN SERVICE / STAFF DEVELOPMENT	-	1,600	1,600
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	-	2,000	2,000
790	OTHER EQUIPMENT - UASI GRANT	33,627	73,921	72,849
799	OTHER CAPITAL OUTLAY	1,383	3,000	3,000
	TOTAL CIVIL DEFENSE	194,705	295,589	298,445
54490	OTHER EMERGENCY MANAGEMENT			
307	COMMUNICATIONS / CENTRAL 911	261,526	223,620	223,620
452	UTILITIES	24,333	27,500	27,500
502	BUILDING AND CONTENT INSURANCE	4,588	6,100	6,100
	TOTAL OTHER EMERGENCY MANAGEMENT	290,447	257,220	257,220
54610	COUNTY CORORNER / MEDICAL EXAMINER			
131	MEDICAL PERSONNEL	2,885	7,500	7,500
201	SOCIAL SECURITY	210	575	575
204	STATE RETIREMENT	-	500	500
210	UNEMPLOYMENT COMPENSATION	2	50	50
399	OTHER CONTR. SERVICES-EXAMINER/AUTOPSIES/TRANSPORT	97,465	125,000	125,000
399	- DEATH INVESTIGATORS		1,375	1,375
	TOTAL COUNTY CORORNER / MEDICAL EXAMINER	100,562	135,000	135,000
54900	SCHOOL RESOURCE OFFICERS-OTHER PUBLIC SAFETY			
140	SALARY SUPPLEMENT / STATE TRAINING	-	1,600	-
170	SCHOOL RESOURCE OFFICER(S)	111,813	119,146	126,295
186	LONGEVITY PAY	2,000	2,200	2,400
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	8,477	9,300	10,000
204	STATE RETIREMENT	6,829	7,300	7,800
205	EMPLOYEE & DEPENDENT INSURANCE	14,089	16,000	17,000
210	UNEMPLOYMENT COMPENSATION	34	100	100
299	OTHER FRINGE BENEFITS - H.S.A.	1,500	1,500	1,500
307	COMMUNICATION	-	1,500	1,500
320	DUES & MEMBERSHIPS	-	1,000	1,000
338	MAINT. & REPAIR - VEHICLE	-	2,000	2,000

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355	TRAVEL	-	5,000	5,000
425	GASOLINE	-	4,185	5,000
451	UNIFORMS	-	1,200	1,200
506	LIABILITY INSURANCE	326	500	500
511	VEHICLES & EQUIPMENT INSURANCE	-	1,615	800
513	WORKMANS COMPENSATION	3,516	3,600	3,600
524	IN SERVICE / STAFF DEVELOPMENT	-	5,000	5,000
599	OTHER CHARGES	-	-	-
709	DATA PROCESSING EQUIPMENT	-	3,000	3,000
716	LAW ENFORCEMENT EQUIPMENT	-	3,500	3,500
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	-	1,000	1,000
TOTAL OTHER PUBLIC SAFETY		148,584	190,246	198,195
TOTAL PUBLIC SAFTEY		13,277,214	15,582,044	16,567,265
55000 PUBLIC HEALTH & WELFARE				
55110 LOCAL HEALTH CENTER				
307	COMMUNICATION	13,664	15,000	15,000
309	CONTRACTS WITH STATE AGENCIES	25,020	-	25,020
328	JANITORIAL SERVICES	-	4,000	4,000
335	MAINT.& REPAIR- BUILDING	5,770	15,000	15,000
347	PEST CONTROL	175	1,200	1,200
348	POSTAL CHARGES	154	500	500
399	OTHER CONTRACTED SERVICES - SONICWALL LICENSE	-	-	-
413	DRUGS & MEDICAL SUPPLIES	28	300	300
414	DUPLICATING SUPPLIES	-	100	100
435	OFFICE SUPPLIES	1,460	1,500	1,500
452	UTILITIES	10,328	21,000	21,000
499	OTHER SUPPLIES & MATERIALS	230	1,200	1,200
502	BUILDING AND CONTENT INSURANCE	4,882	6,500	6,500
711	FURNITURE & FIXTURES - 1X	-	25,020	-
TOTAL LOCAL HEALTH CENTER		61,711	91,320	91,320
55120 RABIES & ANIMAL CONTROL				
307	COMMUNICATIONS	5,498	6,500	6,500
320	DUES & MEMBERSHIPS	-	-	-
332	LEGAL NOTICES;RECORDING,COURT COSTS	-	1,000	1,000
335	MAINTENANCE & REPAIR - BUILDING	1,581	6,000	6,000
336	MAINTENANCE & REPAIR - EQUIPMENT	1,245	1,500	1,500
338	MAINTENANCE & REPAIR - VEHICLES	2,397	3,500	3,500
347	PEST CONTROL	600	800	800
355	TRAVEL	1,515	1,500	1,500
357	VETERINARY SERVICES	57,480	60,000	60,000
399	OTHER CONTRACTED SERVICES/PW PAYROLL (6.5) --> (7)	470,614	501,500	532,000
401	ANIMAL FOOD AND SUPPLIES	22,825	25,000	25,000
410	CUSTODIAL SUPPLIES	6,345	5,000	5,000
435	OFFICE SUPPLES	2,286	2,500	2,500
451	UNIFORMS	1,836	2,500	2,500
452	UTILITIES	10,488	15,000	18,000
499	OTHER SUPPLIES AND MATERIALS	1,573	1,800	1,800
502	BUILDING & CONTENT INSURANCE	867	1,715	1,200

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
506	LIABILITY INSURANCE	1,387	1,785	1,900
509	REFUNDS - VOUCHERS	-	2,500	2,500
511	VEHICLE & EQUIPMENT INSURANCE	1,376	1,500	1,900
513	WORKMANS COMPENSATION	4,228	4,500	4,500
599	OTHER CHARGES	100	100	100
707	BUILDING IMPROVEMENTS	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	742	2,500	2,500
790	OTHER EQUIPMENT	-	-	-
TOTAL RABIES & ANIMAL CONTROL		594,983	648,700	682,200
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	100,000	100,000	100,000
335	MAINTANCE & REPAIR - BUILDING	2,942	5,000	5,000
TOTAL AMBULANCE SERVICE		102,942	105,000	105,000
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	172,117	181,562	181,262
162	CLERICAL PERSONNEL	116,340	194,129	194,429
186	LONGEVITY PAY	6,400	6,700	6,700
188	BONUS PAYMENTS	2,091	6,300	6,300
201	SOCIAL SECURITY	21,824	31,190	31,190
204	STATE RETIREMENT	17,676	24,462	24,462
205	EMPLOYEE & DEPENDENT INSURANCE	14,671	42,400	44,000
210	UNEMPLOYMENT COMPENSATION	84	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	-	1,743	1,743
355	TRAVEL	10,551	11,900	11,900
413	DRUGS & MEDICAL SUPPLIES	12,514	12,700	12,700
506	LIABILITY INSURANCE	4,571	4,057	8,500
513	WORKMANS COMPENSATION	3,640	3,300	5,000
TOTAL DENTAL HEALTH PROGRAM		382,479	520,643	528,386
55170	ALCOHOL & DRUG PROGRAMS			
105	SUPERVISOR / DIRECTOR	56,700	61,400	60,102
162	CLERICAL PERSONNEL (2.5)	83,229	121,715	57,900
186	LONGEVITY PAY	1,700	2,200	2,100
188	BONUS PAYMENTS	10,999	6,000	-
201	SOCIAL SECURITY	11,382	17,145	9,200
204	STATE RETIREMENT	9,156	13,150	7,210
205	EMPLOYEE & DEPENDENT INSURANCE	15,449	45,000	11,253
210	UNEMPLOYMENT COMPENSATION	84	275	275
302	ADVERTISING	34,991	51,000	15,000
307	COMMUNICATION	2,208	3,400	3,000
348	POSTAL CHARGES	-	100	-
355	TRAVEL	21,830	18,000	20,000
399	OTHER CONTRACTED SERVICES	19,628	28,000	5,000
414	DUPLICATING SUPPLIES	851	200	-
435	OFFICE SUPPLIES	10,588	18,000	7,500
499	OTHER SUPPLIES & MATERIALS	36,867	22,912	10,500
506	LIABILITY INSURANCE	693	1,300	1,500
513	WORKMANS COMPENSATION	208	1,500	750
524	IN SERVICE / STAFF DEVELOPMENT	2,582	10,000	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
599	OTHER CHARGES	26,258	46,503	15,960
709	DATA PROCESSING EQUIPMENT	-	2,000	-
711	FURNITURE & FIXTURES	7,427	-	-
TOTAL ALCOHOL & DRUG PROGRAMS		352,830	469,800	227,250
55510	GENERAL WELFARE ASSISTANCE			
105	SUPERVISOR/DIRECTOR	50,000	50,000	-
201	SOCIAL SECURITY	3,671	4,000	-
204	STATE RETIREMENT	3,000	3,015	-
320	DUES & MEMBERSHIPS-DHRA	9,146	9,163	9,163
399	DHRA BUS DRIVER	14,000	14,000	14,000
513	WORKMANS COMPENSATION	68	200	-
TOTAL WELFARE ASSISTANCE		79,885	80,378	23,163
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR - Grant	50,561	53,603	56,820
160	GUARDS - Grant (2)	99,755	105,746	112,091
169	PART-TIME PERSONNEL - DEFERENTIAL PAY	372	1,000	1,000
169	PART-TIME PERSONNEL	-	-	-
186	LONGEVITY PAY	2,400	2,900	3,200
201	SOCIAL SECURITY	10,495	11,500	13,300
204	STATE RETIREMENT	9,185	9,800	10,400
205	EMPLOYEE & DEPENDENT INSURANCE	59,728	62,620	67,500
210	UNEMPLOYMENT COMPENSATION	63	200	200
302	ADVERTISING/EDUCATION - Grant	13,112	13,400	13,050
307	TELEPHONE/COMMUNICATIONS	554	2,000	2,000
316	CONTRIBUTIONS/KAB - Grant	-	500	1,000
320	DUES & MEMBERSHIPS	438	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	2,167	4,000	3,500
348	POSTAGE	98	150	150
354	TRANSPORTATION / IN COUNTY	-	-	-
355	TRAVEL	1,938	4,500	3,000
399	OTHER CONTRACTED SERVICES	123	2,400	3,000
425	GASOLINE	7,357	7,500	7,500
435	OFFICE SUPPLIES	1,019	1,000	1,000
451	UNIFORMS	1,200	1,200	1,200
452	UTILITIES	338	600	600
499	OTHER SUPPLIES & MATERIALS	3,838	5,500	4,500
506	LIABILITY INSURANCE	693	1,000	1,000
511	VEHICLE & EQUIPMENT INSURANCE	1,115	2,080	1,500
513	WORKMANS COMPENSATION	72	200	200
718	MOTOR VEHICLES	45,362	-	-
719	OFFICE EQUIPMENT	-	-	500
790	OTHER EQUIPMENT	2,254	2,300	2,300
TOTAL SANITATION MANAGEMENT		314,237	296,699	311,511
TOTAL PUBLIC HEALTH & WELFARE		1,889,067	2,212,540	1,968,830
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

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
399	OTHER CONTRACTED SER./ADULT DAY CARE	-	-	-
	TOTAL SENIOR CITIZENS ASSISTANCE	48,000	55,000	55,000
56500	LIBRARIES			
105	DIRECTOR/SUPERVISOR	55,120	58,428	61,934
129	LIBRARIANS - (2)	80,966	90,566	96,000
169	PART-TIME PERSONNEL	44,861	55,000	58,300
186	LONGEVITY PAY	3,500	3,800	4,100
201	SOCIAL SECURITY	13,800	16,000	16,900
204	STATE RETIREMENT	8,375	9,200	9,800
205	EMPLOYEE & DEPENDENT INSURANCE	16,519	27,800	27,800
210	UNEMPLOYMENT COMPENSATION	130	250	250
302	ADVERTISING	-	300	300
307	COMMUNICATION	390	1,000	1,000
316	CONTRIBUTIONS / MUNFORD LIBRARY*	69,000	19,000	19,000
316	CONTRIBUTIONS / DSCC LIBRARY		50,000	50,000
320	DUES & MEMBERSHIPS	153	200	200
336	MAINTENANCE & REPAIRS - EQUIPMENT	-	500	500
348	POSTAGE	130	250	250
351	RENTALS - MUNFORD LIBRARY*	12,000	12,000	12,000
355	TRAVEL	1,091	2,000	1,500
399	OTHER CONTRACTED SERVICES	1,150	1,500	1,500
414	DUPLICATING SUPPLIES	-	-	-
432	LIBRARY BOOKS / MEDIA	29,528	30,000	30,000
435	OFFICE SUPPLIES	6,770	8,500	8,500
502	BUILDING & CONTENT INSURANCE	2,313	3,100	3,100
506	LIABILITY INSURANCE	2,080	2,800	2,800
513	WORKMANS COMPENSATION	328	600	600
599	OTHER CHARGES	1,484	2,000	2,500
599	- GRANTS	-	-	-
719	OFFICE EQUIPMENT-GRANTS	-	-	-
790	OTHER EQUIPMENT	2,424	3,000	3,000
	TOTAL LIBRARIES	352,112	397,794	411,834
56700	PARKS & FAIR BOARD			
334	MAINTENANCE AGREEMENT - DRUMMONDS PARK	26,513	47,000	40,000
	TOTAL PARKS & FAIR BOARDS	26,513	47,000	40,000
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	436,625	509,794	516,834
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	87,637	97,077	102,451
299	FRINGE BENEFITS/REIMBURSEMENT	35,241	53,000	38,226
307	COMMUNICATION	4,949	5,500	5,500
320	DUES & MEMBERSHIPS	603	700	750
328	JANITORIAL SERVICES	-	1,000	1,000

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335	MAINT. & REPAIR SERVICE-BUILDING	2,280	2,000	2,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	18	1,500	1,500
347	PEST CONTROL	-	300	600
355	TRAVEL	1,054	1,500	1,500
435	OFFICE SUPPLIES	1,158	2,800	2,800
452	UTILITIES	5,514	6,000	6,000
502	BUILDING AND CONTENT INSURANCE	1,611	2,600	2,600
599	OTHER CHARGES	79	200	200
719	OFFICE EQUIPMENT	881	1,000	1,000
799	OTHER CAPITAL OUTLAY - TEAP Ag GRANT	-	20,000	-
TOTAL AGRICULTURAL EXTENSION SERVICE		141,025	195,177	166,127
57500	SOIL CONSERVATION			
161	SECRETARY	48,875	51,818	54,928
186	LONGEVITY PAY	1,800	2,000	2,200
189	OTHER SALARIES/DIST. TECH.	53,708	56,936	60,353
201	SOCIAL SECURITY	7,388	8,500	9,000
204	STATE RETIREMENT	6,263	6,700	7,100
205	EMPLOYEE & DEPENDENT INSURANCE	24,281	25,900	27,500
210	UNEMPLOYMENT COMPENSATION	42	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
320	DUES & MEMBERSHIPS	1,670	1,265	1,400
355	TRAVEL	2,305	4,500	4,500
435	OFFICE SUPPLIES	786	800	800
506	LIABILITY INSURANCE	462	700	700
513	WORKMANS COMPENSATION	1,588	1,700	1,700
TOTAL SOIL CONSERVATION		152,168	164,019	173,381
TOTAL AGRICULTURE & NATURAL RESOURCES		293,193	359,196	339,508
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	700	900	1,100
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES & WAGES	252,777	280,905	285,000
201	SOCIAL SECURITY	17,419	21,600	22,000
204	STATE RETIREMENT	15,209	17,000	17,200
205	EMPLOYEE & DEPENDENT INSURANCE	20,320	25,200	26,000
210	UNEMPLOYMENT COMPENSATION	44	180	180
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-
355	TRAVEL	3,451	5,000	5,000
399	OTHER CONT. SER. / IND.DEV.	477,343	1,010,000	975,000
506	LIABILITY INSURANCE	462	1,100	1,100
513	WORKMANS COMPENSATION	804	2,000	2,000
715	LAND	-	-	-
TOTAL INDUSTRIAL DEVELOPMENT		788,529	1,363,885	1,334,580

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
161	SECRETARY - WORKFORCE	113,420	123,429	68,900
169	PART-TIME PERSONNEL - HIGH SCHOOL MENTORS (3)	120,238	142,600	140,000
186	LONGEVITY PAY	800	900	1,000
201	SOCIAL SECURITY	17,936	20,500	16,100
204	STATE RETIREMENT	6,853	7,500	4,300
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	126	300	300
307	COMMUNICATION	1,221	1,500	1,500
339	MATCHING SHARE/ T.C. SCHOLARSHIP	131,602	175,000	225,000
355	TRAVEL	1,486	6,000	3,000
399	OTHER CONTRACTED SERVICES	58,245	100,000	100,000
435	OFFICES SUPPLIES	754	1,000	10,000
506	LIABILITY INSURANCE	924	1,700	1,700
513	WORKMANS COMPENSATION	328	800	800
709	DATA PROCESSING EQUIPMENT	2,000	2,000	5,000
719	OFFICE EQUIPMENT	-	500	500
	TOTAL OTHER ECONOMIC & COMMUNITY DEV.	455,933	583,729	578,100
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	39,838	48,793	51,721
169	PART-TIME PERSONNEL	16,563	18,521	19,633
201	SOCIAL SECURITY	4,271	5,210	5,500
204	STATE RETIREMENT	2,340	3,000	3,200
210	UNEMPLOYMENT COMPENSATION	42	100	100
302	ADVERTISING/EDUCATION	-	-	650
307	COMMUNICATION	2,218	3,900	3,900
320	DUES & MEMBERSHIPS	-	200	200
337	MAINT.& REPAIR-OFFICE EQUIPMENT	898	-	1,500
348	POSTAGE	-	100	200
355	TRAVEL/STATE CONFERENCE	834	2,250	2,500
414	DUPLICATING SUPPLIES	-	-	400
435	OFFICES SUPPLIES	246	650	800
452	UTILITIES	1,757	2,250	3,000
506	LIABILITY INSURANCE	347	480	500
513	WORKMANS COMPENSATION	54	70	500
709	DATA PROCESSING EQUIPMENT	3,007	3,750	3,200
711	FURNITURE & FIXTURES	-	-	800
	TOTAL VETERAN'S SERVICES	72,415	89,274	98,304
58600	EMPLOYEE BENEFITS			
205	EMPLOYEE & DEPENDENT INSURANCE-RETIREEES	19,324	25,000	25,000
	TOTAL EMPLOYEE BENEFITS	19,324	25,000	25,000
58803	COVID-19 GRANT # 3 (ELECTION OFFICE - CYBER SEC.)			
709	DATA PROCESSING EQUIPMENT	8,449	4,409	-
	TOTAL COVID-19 GRANT #5	8,449	4,409	-
58811	COVID-19 GRANT A (HEALTH DEPT. CONSTR.)			
707	BUILDING IMPROVMENTS	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	-	-	-
58832	ARPA GRANT # 2 - (HEALTH DEPT. CONSTR.)			
707	BUILDING IMPROVMENTS	48,565	1,330,000	-
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	48,565	1,330,000	-
58837	ARPA GRANT # 7 - (LATCF)			
799	OTHER CAPITAL OUTLAY - FARMERS MARKET(FY25)	11,738	62,402	-
	TOTAL AMERICAN RESCUE PLAN ACT GRANT # 1	11,738	62,402	-
58900	MISCELLANEOUS			
140	SALARY SUPPLEMENTS	7,862	10,000	10,000
187	OVERTIME PAY	-	-	-
201	SOCIAL SERCURITY	-	-	-
204	STATE RETIREMENT	472	-	-
307	COMMUNICATION	627	5,000	5,000
316	CONTRIBUTIONS/	61,605		
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)		3,500	3,605
316	/JACKSON AREA COUNCIL ON ALC. & DRUG DEP.(JACOA)		5,000	5,000
316	/IMAGINATION LIBRARY (IMLIB) 20/15K BOE		35,000	35,000
316	/WO./MEN'S RES. & R. ASSIST.PROG. (WRAP)		2,100	2,100
320	DUES & MEMBERSHIPS/	55,806		
320	/NORTH T.C. CHAMBER		24,000	24,000
320	/SOUTH T.C. CHAMBER		20,000	20,000
320	/MAAG		12,806	12,806
335	MAINT. & REPAIR SERVICE-BUILDING	-	2,000	2,000
347	PEST CONTROL	-	1,500	1,500
399	OTHER CONTR. SERVICES	18,462	50,000	50,000
425	GASOLINE	-	1,550	3,000
502	BUILDING & CONTENT INS. - OWENS' SCHOOL / MISC.	1,376	3,250	1,800
509	REFUNDS - TAX RELIEF	62,459	60,000	60,000
510	TRUSTEE'S COMMISSION	393,946	450,000	475,000
599	OTHER CHARGES - BACK TAXES	101	5,000	5,000
709	DATA PROCESSING EQUIPMENT	-	5,000	5,000
719	OFFICE EQUIPMENT-LEASE AGREEMENT (COPIERS)	27,073	29,000	29,000
	TOTAL MISCELLANEOUS	629,789	785,706	810,811
	TOTAL OTHER OPERATIONS	2,127,742	4,337,405	2,939,795
91130	PUBLIC SAFETY PROJECTS			
108	INVESTIGATOR (2) - VCIF2	53,656	134,434	-
110	LIEUTENANT (1) - VCIF2	29,686	74,380	-
186	LONGEVITY - VCIF2	-	3,800	-
187	OVERTIME PAY - VCIF2	22,805	36,500	-
201	SOCIAL SECURITY - VCIF2	7,736	18,300	-
204	STATE RETIREMENT - VCIF2	6,369	15,400	-

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205	EMPLOYEE & DEPENDENT INSURANCE - VCIF2	16,049	39,127	-
210	UNEMPLOYMENT COMPENSATION - VCIF2	5	200	-
299	OTHER FRINGE BENEFITS - H.S.A. - VCIF2	-	1,500	-
524	IN SERVICE / STAFF DEVELOPMENT - VCIF2	-	32,500	-
716	LAW ENFORCEMENT EQUIPMENT - VCIF2	24,649	-	-
718	MOTOR VEHICLES -VCIF2	124,061	50,000	-
790	OTHER EQUIPMENT - VCIF	267,463	15,000	-
799	OTHER CAPITAL OUTLAY - ELC	399,138	-	-
TOTAL PUBLIC SAFETY PROJEC S		951,617	421,141	-
91170	PUBLIC UTILITY PROJECTS			
316	CONTRIBUTIONS	337,167	-	-
350	INTERNET CONNECTIVITY - BROADBAND GRANT	-	-	100,000
733	SOLID WASTE EQUIP-TDEC MUNICIPAL SEWER GRANT/TRI-CITY	-	8,000,000	7,322,742
799	OTHER CAPITAL OUTLAY - TDEC STATE STRATEGIC GRANT	-	8,927,950	8,024,730
TOTAL PUBLIC UTILITY PROJECTS		337,167	16,927,950	15,447,472
91190	OTHER GENERAL GOVERNMENT PROJECTS			
302	ADVERTISING - MARKETING	-	-	-
399	OTHER CONTR. SERVICES	265,405	167,994	250,000
790	OTHER EQUIP. - 3 STAR GRANT LITTER EQUIPMENT	-	-	125,000
799	OTHER CAP. OUTLAY - FARMERS MARKET	-	1,400,000	2,000,000
TOTAL OTHER GENERAL GOVERNMENT PROJECTS		265,405	1,567,994	2,375,000
TOTAL ESTIMATED EXPENDITURES & TRANSFERS		26,597,392	51,161,902	49,591,379
EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER EST.EXPENDITURES & TRANSFERS		7,231,133	(3,018,238)	(1,612,374)
ESTIMATED BEGINNING FUND BALANCE - JULY 1		23,284,139	30,515,272	27,497,034
ESTIMATED ENDING FUND BALANCE - JUNE 30		30,515,272	27,497,034	25,884,660

TIPTON COUNTY, TENNESSEE
 SOLID WASTE/SANITATION FUND NO. 116
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

SALARY INCREASE: 6.00%
 EST. HEALTH INS. INCREASE: 8.00%
 TAX RATE: \$0.0373

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	REQUESTED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	631,036	600,000	625,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	13,024	14,000	14,000
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	32	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	6,835	4,000	4,000
40140	INTEREST & PENALTY	2,494	2,300	2,300
40163	PAYMENTS IN LIEU OF TAXES	2,139	7,500	7,500
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX	17,297	10,000	10,000
TOTAL LOCAL TAXES		672,857	637,900	662,900
<u>CHARGES FOR CURRENT SERVICES</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	230,380	200,000	200,000
43114	SOLID WASTE DISPOSAL FEE	4,583	3,000	3,000
43116	SURCHARGE - WASTE TIRE DISPOSAL	55,632	-	-
43190	OTHER GENERAL SERVICE CHARGES - PERMITS	313,645	330,000	330,000
TOTAL CHARGES FOR CURRENT SERVICES		604,240	533,000	533,000
<u>OTHER LOCAL REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	-	-	-
44145	SALE OF RECYCLED MATERIALS	176,493	150,000	150,000
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		176,493	150,600	150,600
<u>STATE OF TENNESSEE</u>				
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
<u>FEDERAL GOVERNMENT</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47230	DISASTER RELIEF - FEMA	-	200,000	-
TOTAL FEDERAL GOVERNMENT		-	200,000	-
TOTAL REVENUE & AVAILABLE FUNDS		1,453,590	1,571,500	1,396,500
<u>ESTIMATED EXPENDITURES</u>				
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION & TESTING	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	REQUESTED 2025 - 2026
366	CONTRACTS FOR POSTCLOSURE CARE COSTS	19,738	40,000	40,000
	TOTAL POSTCLOSURE CARE COST	19,738	40,000	40,000
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	59,520	64,285	68,200
143	EQUIPMENT OPERATOR (5)	214,183	246,760	261,600
149	LABORERS (4)	139,640	176,530	187,300
169	PART-TIME PERSONNEL (1 Recycling)	-	8,000	8,000
186	LONGEVITY PAY	2,200	3,000	3,500
187	OVERTIME PAY	37,677	40,000	40,000
191	BOARD & COM. MBR. FEES	-	900	900
201	SOCIAL SECURITY	32,155	41,300	44,000
204	RETIREMENT	21,445	32,000	34,000
205	EMPLOYEE & DEPENDENT INSURANCE	112,090	130,000	141,000
210	UNEMPLOYMENT COMPENSATION	304	1,500	1,500
299	OTHER FRINGE BENEFITS	2,365	2,500	2,500
302	ADVERTISING	-	500	500
307	COMMUNICATION	3,430	5,000	5,000
320	DUES & MEMBERSHIPS	-	1,000	1,000
333	LICENSES	-	2,500	2,500
334	MAINTENANCE AGREEMENT	-	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	49,766	50,000	50,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	6,340	1,500	1,500
348	POSTAL CHARGES	476	500	500
349	PRINTING, STATIONERY & FORMS	3,539	4,000	4,000
353	TOW-SERVICES	-	300	300
355	TRAVEL	-	2,000	2,000
359	DISPOSAL FEES	269,305	350,000	346,500
399	OTHER CONTRACTED SERVICES - TIRES	135,050	120,000	140,000
409	CRUSHED STONE	4,993	10,000	10,000
412	DIESEL	79,998	80,000	80,000
415	ELECTRICITY	4,319	5,000	5,000
418	EQUIPMENT & MACHINE PARTS	24,963	25,000	25,000
420	FERTILIZER, LIME, CHEMICALS & SEED	247	500	500
423	FUEL OIL	-	250	250
433	LUBRICANTS	1,800	1,800	1,800
435	OFFICE SUPPLIES	985	2,000	2,000
443	ROAD SIGNS	-	500	500
446	SMALL TOOLS	-	500	500
450	TIRES & TUBES	14,922	15,000	15,000
451	UNIFORMS	3,769	4,000	4,000
454	WATER AND SEWER	3,560	5,800	6,000
467	FENCING	-	2,000	4,000
499	OTHER SUPPLIES & MATERIALS	118	-	-
509	REFUNDS	-	2,000	2,000
510	TRUSTEE'S COMMISSION	18,807	20,000	20,000
599	OTHER CHARGES	273	1,500	1,500
719	OFFICE EQUIPMENT	1,637	3,000	3,000
724	SITE DEVELOPMENT	-	-	-
733	SOLID WASTE EQUIPMENT	304,252	280,000	230,000
790	OTHER EQUIPMENT	-	-	-
	TOTAL LITTER & TRASH COLLECTIONS	1,554,128	1,743,425	1,757,850

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	REQUESTED 2025 - 2026
	TOTAL ESTIMATED EXPENDITURES	1,573,866	1,783,425	1,797,850
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(120,276)	(211,925)	(401,350)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,007,203	1,886,927	1,675,002
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,886,927	1,675,002	1,273,652

TIPTON COUNTY, TENNESSEE
 DRUG CONTROL FUND NO. 122
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

ACCT. NO	DESCRIPTION	AUDITED 2023 - 2024	AMENDED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
42140	CIRCUIT COURT - DRUG CONTROL FINES	14,458	5,000	5,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	10,559	5,000	5,000
42865	DRUG TASK FORCE FORFEITURES & SEIZURES - WDTF	23,131	10,000	10,000
42910	PROCEEDS FROM CONFISCATED PROPERTY	27,194	100,000	100,000
42990	OTHER FINES FORFEITURES AND PENALTIES	-	2,000	2,000
44170	MISCELLANEOUS REFUNDS	-	1,000	1,000
44540	SALE OF PROPERTY	8,850	-	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	-	2,000	2,000
44570	CONTRIBUTIONS & GIFTS	-	-	-
46990	OTHER STATE REVENUE	-	-	-
47700	ASSET FORFEITURE ACCOUNT	24,533		
	DEPT. OF JUSTICE(AFDOJ)		100,000	100,000
	DEPT. OF TREASURY(AFDOT)		10,000	5,236
	TOTAL REVENUE	108,725	235,000	230,236
<u>ESTIMATED EXPENDITURES</u>				
54150	DRUG ENFORCEMENT			
196	IN-SERVICE TRAINING	-	-	-
307	COMMUNICATIONS	-	1,500	1,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	14,000	25,000	25,000
337	MAINT. & REPAIR OF EQUIPMENT	3,131	3,635	3,200
338	MAINT. & REPAIR OF VEHICLES	1,079	3,000	3,000
399	OTHER CONTRACTED SERVICES	7,120	10,000	10,000
435	OFFICE SUPPLIES	-	500	500
452	UTILITIES	1,590	3,000	3,000
499	OTHER SUPPLIES AND MATERIALS	412	2,500	2,500
509	REFUNDS	12,979	15,000	15,000
510	TRUSTEE'S COMMISSION	237	300	300
524	IN SERVICE / STAFF DEVELOPMENT	2,929	5,000	5,000
599	OTHER CHARGES	-	1,000	1,000
709	COMPUTER EQUIPMENT	-	1,500	1,500
716	LAW ENFORCEMENT EQUIPMENT	14,284	14,565	15,000
718	MOTOR VEHICLES	109,448	55,000	55,000
790	OTHER EQUIPMENT	59,553		
*790	AFDOJ		100,000	100,000
*790	AFDOT		6,785	5,236
799	OTHER CAPITAL OUTLAY	-	1,000	1,000
	TOTAL DRUG ENFORCEMENT	226,762	249,285	247,736
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES	(118,037)	(14,285)	(17,500)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	517,330	399,293	385,008
	ESTIMATED ENDING FUND BALANCE - JUNE 30	399,293	385,008	367,508

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, 2026

ACCOUNT NO.	DESCRIPTION	AUDITED 2023 - 2024	ESTIMATED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	460,660	414,399	-
TOTAL OTHER LOCAL REVENUE		460,660	414,399	-
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47901	AMERICAN RESCUE PLAN ACT GRANT	-	-	-
TOTAL FEDERAL GOVERNMENT		-	-	-
TOTAL REVENUE AND OTHER SOURCES		460,660	414,399	-
<u>ESTIMATED EXPENDITURES</u>				
99000	<u>OTHER USES</u>			
99100	<u>TRANSFERS OUT</u>			
590	TRANSFERS TO OTHER FUNDS	1,544,800	2,969,056	6,704,650
TOTAL TRANSFERS OUT		1,544,800	2,969,056	6,704,650
TOTAL ESTIMATED EXPENDITURES		1,544,800	2,969,056	6,704,650
EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS		(1,084,140)	(2,554,657)	(6,704,650)
ESTIMATED BEGINNING FUND BALANCE - JULY 1		10,343,447	9,259,307	6,704,650
ESTIMATED ENDING FUND BALANCE - JUNE 30		9,259,307	6,704,650	-

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO. 131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

SALARY INCREASE: 6.00%
EST. HEALTH INS. INCREASE: 8.00%
TAX RATE: \$ 0.0671

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	ESTIMATED 2024 - 2025	REQUESTED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	1,139,202	1,125,000	1,127,000
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	19,538	20,000	20,000
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	65	200	200
40130	CLERK & MASTER COLLECTION-PRIOR YR.	12,675	12,000	12,000
40140	INTEREST & PENALTY	4,489	2,900	2,900
40163	PAYMENTS IN LIEU - OTHER	3,848	8,000	8,000
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,693,192	1,700,000	1,700,000
40270	BUSINESS TAX	31,115	15,000	15,000
TOTAL LOCAL TAXES		2,904,124	2,883,100	2,885,100
<u>CHARGES FOR SERVICES</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43300	FEEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	1,311	2,000	1,000
TOTAL CHARGES FOR SERVICES		1,311	2,000	1,000
<u>OTHER LOCAL REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44130	SALE OF MATERIAL & SUPPLIES	-	-	-
44160	RETIREE'S INSURANCE PAYMENTS	5,146	1,500	5,000
44170	MISCELLANEOUS REFUNDS	603	700	1,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	26,675	-	-
TOTAL OTHER LOCAL REVENUE		32,424	2,200	6,000
<u>STATE OF TENNESSEE</u>				
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	-	458,000	755,590
46420	STATE AID PROGRAM	2,875,485	545,000	225,000
46490	OTHER PUBLIC WORKS GRANTS	-	-	-
46800	OTHER STATE REVENUE			
46920	GASOLINE & MOTOR FUEL TAX	2,851,113	2,800,000	2,800,000
46925	HYBRID / ELECTRIC VEHICLE REGISTRATION	11,538	25,000	12,000
46930	PETROLEUM SPECIAL TAX	40,398	41,000	41,000
TOTAL STATE OF TENNESSEE		5,778,534	3,869,000	3,833,590
<u>FEDERAL GOVERNMENT</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	-	946,000	-
47590	OTHER FEDERAL THROUGH STATE - BRZ	-	-	-
TOTAL FEDERAL GOVERNMENT		-	946,000	-
<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>				
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	ESTIMATED 2024 - 2025	REQUESTED 2025 - 2026
48100	OTHER GOVERNMENTS			
48140	CONTRACTED SERVICES	59,322	60,000	35,000
48990	OTHER - GENERAL FUND REIMB. ~ ANIMAL CONTROL	464,647	457,000	531,350
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	523,969	517,000	566,350
49000	<u>OTHER SOURCES</u>			
49700	INSURANCE RECOVERY	128,418	24,209	-
49800	TRANSFER IN	-	-	500,000
	TOTAL OTHER SOURCES	128,418	24,209	500,000
	TOTAL REVENUE & OTHER SOURCES	9,368,780	8,243,509	7,792,040
	<u>ESTIMATED EXPENDITURES</u>			
60000	<u>HIGHWAYS</u>			
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/SUPERINTENDENT	144,260	153,015	162,300
105	SUPERVISOR / DIRECTOR	82,118	86,000	96,500
119	ACCOUNTANTS/BOOKKEEPERS	51,063	54,515	57,900
140	SALARY SUPPLEMENTS	1,372	1,324	1,500
161	SECRETARY/PAYROLL	54,428	59,000	66,600
162	CLERICAL PERSONNEL	44,162	47,500	54,200
166	CUSTODIAL PERSONNEL-Office Assistant	42,257	45,000	47,900
168	TEMPORARY PERSONNEL	6,880	9,500	12,000
187	OVERTIME PAY	19,231	20,000	20,000
189	OTHER SALARIES AND WAGES (2)	118,531	128,600	136,500
191	BOARD & COMMITTEE FEES	14,100	15,600	15,600
302	ADVERTISING	1,922	1,500	3,000
307	COMMUNICATIONS	15,640	16,000	21,000
319	DRUG CONTROL PAYMENTS	2,711	3,200	4,500
320	DUES & MEMBERSHIPS	38,472	40,000	40,000
321	ENGINEEREING SERVICE	-	-	5,000
327	FREIGHT EXPENSE	-	-	250
335	MAINT.. & REPAIR- BUILDING	2,338	1,145	3,500
336	MAINT. & REPAIR- EQUIPMENT	752	1,000	2,500
337	MAINT. & REPAIR- OFFICE EQUIPMENT	47,933	49,000	49,000
348	POSTAL CHARGES	1,731	1,000	1,500
349	PRINTING, STATIONERY & FORMS	427	500	1,500
351	RENTALS	-	500	500
355	TRAVEL	1,121	3,000	5,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	1,835	1,600	2,500
410	CUSTODIAL SUPPLIES	1,987	1,500	2,500
415	ELECTRICITY	8,326	9,000	12,000
434	NATURAL GAS	4,362	6,000	6,000
435	OFFICE SUPPLIES	4,232	5,000	5,000
454	WATER & SEWER	3,114	3,600	3,600
599	OTHER CHARGES	589	500	1,000
	TOTAL ADMINISTRATION	715,894	764,099	841,350
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (4)	170,476	192,000	247,800
143	EQUIPMENT OPERATORS (4)	153,266	180,000	229,200

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	ESTIMATED 2024 - 2025	REQUESTED 2025 - 2026
145	EQUIPMENT OPERATORS LIGHT (11)	373,864	440,000	485,500
147	TRUCK DRIVERS / MAC (6)	256,056	275,000	315,000
149	LABORERS (9)	303,902	310,000	403,600
187	OVERTIME (CONT.)	56,828	68,000	50,000
351	RENTALS (CONT.)	1,545	30,000	4,000
399	OTHER CONT. SER.(BRIDGE RAIL,SPRAYING)	86,174	80,000	100,000
403	ASPHALT - COLD MIX	21,022	23,000	23,000
404	ASPHALT-HOT MIX	1,545,198	1,030,000	1,000,000
408	CONCRETE	10,043	5,000	5,000
409	CRUSHED STONE	481,695	450,000	400,000
420	FERTILIZER, LIME, CHEMICALS & SEED	68,058	72,000	72,000
426	GENERAL CONSTRUCTION MATERIALS	3,358	2,500	5,000
436	OTHER ROAD MATERIAL	83,695	30,000	85,000
440	PIPE-METAL	79,548	220,000	130,000
443	ROAD SIGNS	34,278	30,000	35,000
444	SALT	5,413	4,200	5,000
446	SMALL TOOLS	1,663	2,000	2,500
455	WOOD PRODUCTS	22,402	1,000	10,000
456	GRAVEL & CHERT (RED)	-	4,000	30,000
460	GEOTEXTILE MATERIALS (STRAW)	420	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	581	1,500	2,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		3,759,485	3,451,200	3,640,600
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	59,696	64,100	68,200
142	MECHANICS (4)	196,974	217,200	235,800
187	OVERTIME PAY (CONT.)	9,650	15,000	11,000
333	LICENSES	20	100	100
335	MAIN. & REPAIR SERVICES - BUILD.	751	-	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	124,447	84,000	125,000
353	TOW-IN-SERVICE	1,000	-	1,000
412	DIESEL FUEL	127,867	125,000	200,000
418	EQUIPMENT & MACHINE PARTS	123,730	115,000	125,000
424	GARAGE SUPPLIES	2,454	4,000	5,000
425	GASOLINE - 2 TANKER LOAD	49,676	60,000	60,000
433	LUBRICANTS	9,987	14,000	10,000
446	SMALL TOOLS	3,252	3,000	4,000
450	TIRES & TUBES	27,778	30,000	30,000
599	OTHER CHARGES	836	2,000	2,000
TOTAL OPERATIONS & MAINT. OF EQUIPMENT		738,118	733,400	880,100
65000	OTHER CHARGES			
140	SALARY SUPPLEMENTS - ON CALL	6,140	6,500	6,500
186	LONGEVITY PAY	5,600	5,400	6,200
187	OVERTIME	57,864	50,000	50,000
189	OTHER SAL. & WAGES ANIMAL CONTROL (6.5) --> (7)	303,120	305,000	354,800
201	SOCIAL SECURITY	27,624	28,000	32,500
204	STATE RETIREMENT	19,746	20,000	25,500
205	EMPLOYMENT INSURANCE	45,330	42,000	54,000
210	UNEMPLOYMENT COMPENSATION	224	350	350
299	OTHER FRINGE BENEFITS - H.S.A.	3,125	1,500	1,500
502	BUILDING & CONTENTS	10,234	4,000	15,000
506	LIABILITY INSURANCE	30,989	17,400	20,000

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	ESTIMATED 2024 - 2025	REQUESTED 2025 - 2026
510	TRUSTEE COMMISSION	91,487	100,000	100,000
511	VEHICLE INSURANCE	45,534	56,500	65,000
513	WORKMAN COMPENSATION	212,185	224,000	240,000
530	FINES, ASSESSMENTS & PENALTIES	2,104	5,000	5,000
	TOTAL OTHER CHARGES	861,306	865,650	976,350
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	50,100	47,900	50,000
201	SOCIAL SECURITY	157,533	186,000	210,000
204	STATE RETIREMENT	121,935	144,000	165,000
205	EMPLOYMENT INSURANCE	518,930	580,000	627,500
210	UNEMPLOYMENT COMPENSATION	1,037	3,000	10,000
299	OTHER FRINGE BENEFITS(VENDING)	7,563	8,500	8,500
451	UNIFORMS	9,299	16,000	20,000
	TOTAL EMPLOYEE BENEFITS	866,397	985,400	1,091,000
68000	CAPITAL OUTLAY			
705	BRIDGE CONSTRUCTION - STATE	62,363	500,000	981,500
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS	3,400	1,500	225,000
708	COMMUNICATION EQUIPMENT	833	2,500	2,500
711	FURNITURE & FIXTURES	-	500	1,500
714	HIGHWAY EQUIPMENT	206,750	390,000	110,000
717	MAINTENANCE EQUIPMENT	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT(CONT)	3,408	5,000	5,000
726	STATE AID PROJECT	2,884,978	590,000	230,000
732	BUILDING PURCHASES - FLOOD MITIGATION GRANT	-	276,000	-
	TOTAL CAPITAL OUTLAY	3,161,732	1,765,500	1,555,500
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	10,102,932	8,565,249	8,984,900
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USES	(734,152)	(321,740)	(1,192,860)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	3,303,480	2,569,328	2,247,588
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,569,328	2,247,588	1,054,728

TIPTON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND NO. 141
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

SALARY INCREASE: 4.00%
EST. HEALTH INS. INCREASE: 6.0%
TAX RATE: \$ 0.4943

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	8,758,923	8,500,000	8,650,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	164,855	350,000	200,000
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	589	5,000	5,000
40130	CIRCUIT CLERK/CLERK AND MASTER COLLECTIONS - PR	108,898	235,000	175,000
40140	INTEREST AND PENALTY	36,922	60,000	45,000
40163	PAYMENTS IN-LIEU-OF TAXES - OTHER	29,641	160,000	30,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	8,333,370	8,300,000	8,500,000
40270	BUSINESS TAX	239,698	250,000	250,000
40275	MIXED DRINK TAX	51,353	45,000	50,000
	TOTAL LOCAL TAXES	17,724,249	17,905,000	17,905,000
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41110	MARRIAGE LICENSES	3,429	3,000	3,000
41590	OTHER PERMITS	1,214	1,000	1,000
	TOTAL LICENSES & PERMITS	4,643	4,000	4,000
42000	<u>FINES, FORFEITURES, AND PENALTIES</u>			
42400	JUVENILE COURT			
42410	FINES	489	-	-
	FINES, FORFEITURES, AND PENALTIES	489	-	-
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	EDUCATION CHARGES			
43511	TUITION-REGULAR DAY STUDENTS	74,500	57,500	60,000
43517	TUITION-OTHER	728,127	625,000	625,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	232,068	275,000	275,500
43990	OTHER CHARGES FOR SERVICES	4	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	1,034,699	957,500	960,500
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44110	INVESTMENT INCOME	96,532	-	-
44120	LEASE RENTALS	10,440	5,000	5,000
44170	MISCELLANEOUS REFUNDS	57,308	62,044	-
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	59,183	20,000	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	6,566	1,000	-
44570	CONTRIBUTIONS AND GIFTS	27,745	29,500	-
	TOTAL OTHER LOCAL REVENUE	257,774	117,544	5,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
46000	<u>STATE OF TENNESSEE</u>			
46100	GENERAL GOVERNMENT GRANTS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	207,769	-	-
46500	REGULAR EDUCATION FUNDS			
46510	TENNESSEE INVESTMENT IN STUDENT ACHIEVEMENT	76,115,664	76,523,736	78,652,930
46511	BASIC EDUCATION PROGRAM	1,581,842	-	-
46513	TISA - ON-BEHALF PAYMENTS	133,736	134,500	134,500
46515	EARLY CHILDHOOD EDUCATION	1,274,785	1,252,699	1,252,699
46520	SCHOOL FOOD SERVICES	39,665	35,000	40,000
46550	DRIVER EDUCATION	12,041	-	-
46590	OTHER STATE EDUCATIONAL FUNDS	1,002,573	1,689,811	2,882,246
46591	COORDINATED SCHOOL HEALTH	-	-	-
46594	FAMILY RESOURCE CENTERS	-	-	-
46596	PAID PARENTAL LEAVE	-	188,230	-
46610	CAREER LADDER PROGRAM	81,873	64,123	63,000
46640	CAREER & TECHNICAL EDUCATION EQUIPMENT	-	-	-
46790	OTHER CAREER & TECHNICAL/VOCATIONAL	1,773,485	2,726,516	1,500,000
46800	OTHER STATE REVENUE			
46850	ALCOHOLIC BEVERAGE TAX	-	-	-
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	-	-	-
46980	OTHER STATE GRANTS	343,970	343,970	343,970
46981	SAFE SCHOOLS	51,476	-	-
46990	OTHER STATE REVENUES	645,552	43,881	-
	TOTAL STATE OF TENNESSEE	83,264,431	83,002,466	84,869,345
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	-	936,722	-
47120	ADULT ED. STATE GRANT PROGRAM	209,562	208,000	208,000
47145	SPECIAL EDUCATION PRESCHOOL GRANT PROG.	-	213,618	213,618
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	-	-	-
47230	DISASTER RELIEF	5,308,157	1,731,429	1,162,298
47590	OTHER FEDERAL THROUGH STATE	99,286	-	-
47600	DIRECT FEDERAL REVENUE			
47801	COVID-19 GRANT #6	-	-	-
	TOTAL FEDERAL GOVERNMENT	5,617,005	3,089,769	1,583,916
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48130	CONTRIBUTIONS	691,270	-	-
48140	CONTRACTED SERVICES	300	-	-
48610	DONATIONS	6,000	-	-
48990	OTHER	536,858	39,200	-
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	1,234,428	39,200	-
	TOTAL ESTIMATED REVENUE	109,137,718	105,115,479	105,327,761
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49700	INSURANCE RECOVERY	5,285,744	36,501,021	28,296,989
49800	TRANSFERS IN	95,201	55,985	2,065,000
	TOTAL OTHER SOURCES	5,380,945	36,557,006	30,361,989

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
TOTAL ESTIMATED REVENUE & OTHER SOURCES		114,518,663	141,672,485	135,689,750
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>INSTRUCTION</u>			
71100	REGULAR EDUCATION INSTRUCTIONAL PROGRAM			
116	TEACHERS	29,278,934	31,181,469	32,548,339
117	CAREER LADDER PROGRAM	42,985	40,000	37,000
128	HOMEBOUND TEACHER	186,126	200,539	211,121
163	EDUCATIONAL ASSISTANTS	958,243	999,327	980,765
188	BONUS PAYMENTS	562,000	-	984,000
189	OTHER SALARIES AND WAGES	224,670	177,789	136,579
201	SOCIAL SECURITY	1,814,344	2,049,147	2,120,375
204	PENSIONS	2,216,746	2,372,852	2,385,566
207	MEDICAL INSURANCE	4,789,476	4,789,425	4,951,806
210	UNEMPLOYMENT COMPENSATION	23,585	25,584	30,786
212	EMPLOYER MEDICARE	427,524	479,200	496,166
217	RETIREMENT - HYBRID STABILIZATION	-	127,546	131,548
299	OTHER FRINGE BENEFITS	5,000	5,000	5,000
311	CONTRACTS WITH OTHER SCHOOL SYSTEMS	48,216	75,000	75,000
330	LEASE/SBITA PAYMENTS	344,028	16,870	8,745
355	TRAVEL	13,395	-	-
356	TUITION	1,138	60,757	30,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	449,794	508,000	525,000
399	OTHER CONTRACTED SERVICES	5,400	-	-
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	448,483	904,835	695,831
449	TEXTBOOKS	475,382	1,055,000	675,000
471	SOFTWARE	32,198	177,835	65,000
499	OTHER SUPPLIES & MATERIALS	271,885	46,990	26,000
535	FEE WAIVER	77,066	120,000	120,000
595	TISA - ON-BEHALF PAYMENTS	-	134,500	134,500
599	OTHER CHARGES	-	1,000	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	1,609,322	1,951,037	1,598,389
790	OTHER EQUIPMENT	-	21,000	-
TOTAL REGULAR EDUCATION INSTRUCTIONAL PROGRAM		44,305,940	47,520,702	48,972,516
71150	ALTERNATIVE SCHOOLS			
116	TEACHERS	706,063	769,877	809,461
117	CAREER LADDER PROGRAM	1,300	1,000	3,000
163	EDUCATIONAL ASSISTANTS	-	23,610	21,587
188	BONUS PAYMENTS	11,000	-	22,000
189	OTHER SALARIES & WAGES	720	-	-
201	SOCIAL SECURITY	41,831	50,447	52,903
204	PENSIONS	50,038	56,416	55,523
207	MEDICAL INSURANCE	109,034	114,442	110,531
210	UNEMPLOYMENT COMPENSATION	454	546	735
212	EMPLOYER MEDICARE	9,783	11,751	12,380
217	RETIREMENT - HYBRID STABILIZATION	-	1,363	556
307	COMMUNICATION	-	-	-
330	LEASE/SBITA PAYMENTS	-	15,148	15,149
355	TRAVEL	463	-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	5,162	8,000	8,000
399	OTHER CONTRACTED SERVICES	-	10,000	10,000

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429	INSTRUCTIONAL SUPPLIES AND MATERIALS	-	4,000	4,000
435	OFFICE SUPPLIES	718	-	-
451	UNIFORMS	702	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	1,593	8,500	8,500
790	OTHER EQUIPMENT	-	1,000	1,000
TOTAL ALTERNATIVE SCHOOLS		938,861	1,077,100	1,136,325
71200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAM			
116	TEACHERS	3,937,624	5,023,436	4,771,882
117	CAREER LADDER PROGRAM	5,000	4,123	5,000
128	HOMEBOUND TEACHER	65,282	67,894	70,634
163	EDUCATIONAL ASSISTANTS	1,053,905	1,203,287	1,176,242
164	ATTENDANTS	-	12,060	-
171	SPEECH PATHOLOGIST	802,897	920,603	956,145
188	BONUS PAYMENTS	188,750	-	178,000
189	OTHER SALARIES & WAGES	12,578	-	-
201	SOCIAL SECURITY	348,224	449,984	443,643
204	PENSIONS	411,096	507,431	507,444
207	MEDICAL INSURANCE	1,195,352	1,234,113	1,338,422
210	UNEMPLOYMENT COMPENSATION	5,287	6,730	5,838
212	EMPLOYER MEDICARE	81,645	108,292	103,814
217	RETIREMENT - HYBRID STABILIZATION	-	24,108	20,235
299	OTHER FRINGE BENEFITS/HS	500	500	1,000
336	MAINTENANCE AND REPAIR SERVICES	-	2,000	2,000
355	TRAVEL	3,916	-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	66,150	72,500	65,000
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	72,605	96,207	88,207
499	OTHER SUPPLIES AND MATERIALS	4,956	8,000	8,000
595	BEP - IEA PAYMENTS	133,736	-	-
599	OTHER CHARGES	-	2,000	2,000
725	SPECIAL EDUCATION EQUIPMENT	12,834	32,766	15,000
TOTAL SPECIAL EDUCATION INSTRUCTIONAL PROGRAM		8,402,337	9,776,034	9,758,506
71300	CAREER & TECHNICAL EDUCATION INSTRUCTIONAL PROGRAM			
116	TEACHERS	1,793,026	2,165,691	2,288,622
117	CAREER LADDER PROGRAM	5,000	5,000	5,000
163	EDUCATIONAL ASSISTANTS	25,202	26,120	52,954
188	BONUS PAYMENTS	32,250	-	68,000
189	OTHER SALARIES & WAGES	12,985	15,000	15,000
201	SOCIAL SECURITY	106,719	137,194	150,307
204	PENSIONS	132,833	159,606	170,194
207	MEDICAL INSURANCE	307,590	384,786	391,155
210	UNEMPLOYMENT COMPENSATION	1,291	1,528	1,512
212	EMPLOYER MEDICARE	25,339	32,115	35,171
217	RETIREMENT - HYBRID STABILIZATION	-	8,409	9,345
330	LEASE/SBITA PAYMENTS	-	12,051	12,051
344	PAYMENTS TO SCHOOLS - OTHER	3,450	3,000	3,000
355	TRAVEL	7,006	-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	46,462	66,000	60,000
399	OTHER CONTRACTED SERVICES	37,079	14,125	13,000
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	64,201	154,239	185,620
430	TEXTBOOKS - ELECTRONIC	-	60,000	60,000
449	TEXTBOOKS	25,160	16,000	16,000

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471	SOFTWARE	-	32,500	60,000
499	OTHER SUPPLIES AND MATERIALS	17,303	15,991	15,000
524	INSERVICE/STAFF DEVELOPMENT	5,919	-	-
599	OTHER CHARGES	380	1,000	-
730	VOCATIONAL INSTRUCTION EQUIPMENT	731,722	280,455	330,000
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		3,380,917	3,590,810	3,941,931
71400	STUDENT BODY EDUCATION PROGRAM			
189	OTHER SALARIES AND WAGES	-	239,250	239,250
201	SOCIAL SECURITY	-	14,836	14,836
204	PENSIONS	-	16,748	16,748
210	UNEMPLOYMENT COMPENSATION	-	-	500
212	EMPLOYER MEDICARE	-	3,471	3,471
217	RETIREMENT - HYBRID STABILIZATION	-	695	695
TOTAL ADULT EDUCATION PROGRAM		-	275,000	275,500
71600	ADULT EDUCATION PROGRAM			
116	TEACHERS	78,338	81,483	84,756
162	CLERICAL PERSONNEL	28,000	30,160	30,314
169	PART-TIME PERSONNEL	-	-	-
188	BONUS PAYMENTS	2,500	-	2,000
189	OTHER SALARIES AND WAGES	33,498	50,000	42,912
201	SOCIAL SECURITY	8,261	10,023	9,919
204	PENSIONS	7,555	12,851	10,769
207	MEDICAL INSURANCE	10,367	12,911	16,994
210	UNEMPLOYMENT COMPENSATION	182	179	126
212	EMPLOYER MEDICARE	2,003	2,344	2,321
217	RETIREMENT - HYBRID STABILIZATION	-	-	430
307	COMMUNICATION	43	-	-
330	LEASE/SBITA PAYMENTS	-	2,900	2,901
355	TRAVEL	993	-	-
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	7,062	29,193	13,436
499	OTHER SUPPLIES AND MATERIALS	3,941	3,000	3,000
599	OTHER CHARGES	623	1,000	1,000
790	OTHER EQUIPMENT	-	16,000	1,000
TOTAL ADULT EDUCATION PROGRAM		183,366	252,044	221,878
TOTAL INSTRUCTION		57,211,421	62,491,690	64,306,656
72000	<u>INSTRUCTIONAL SUPPORT SERVICES</u>			
72110	ATTENDANCE			
105	SUPERVISOR/DIRECTOR	-	105,000	105,229
117	CAREER LADDER PROGRAM	-	2,000	2,000
130	SOCIAL WORKERS	-	444,023	375,980
134	PUPIL PERSONNEL	-	187,634	196,086
161	SECRETARY(IES)	-	-	51,390
162	CLERICAL PERSONNEL	-	427,250	450,118
188	BONUS PAYMENTS	-	-	8,000
189	OTHER SALARIES AND WAGES	-	5,000	5,000
201	SOCIAL SECURITY	-	73,153	73,901
204	PENSIONS	-	81,404	80,311
207	MEDICAL INSURANCE	-	242,477	223,467

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210	UNEMPLOYMENT COMPENSATION	-	1,092	1,134
212	EMPLOYER MEDICARE	-	17,026	17,291
217	RETIREMENT - HYBRID STABILIZATION	-	570	625
307	COMMUNICATION	-	15,000	16,000
320	DUES & MEMBERSHIPS	-	1,500	1,500
355	TRAVEL	-	5,000	5,000
399	OTHER CONTRACTED SERVICES	-	70,000	173,065
471	SOFTWARE	-	-	-
499	OTHER SUPPLIES & MATERIALS	-	3,000	3,000
524	INSERVICE/STAFF DEVELOPMENT	-	20,000	22,500
599	OTHER CHARGES	-	1,000	1,000
704	ATTENDANCE EQUIPMENT	-	2,500	2,500
TOTAL ATTENDANCE		-	1,704,629	1,815,097
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	75,098	78,010	81,145
162	CLERICAL PERSONNEL	31,564	33,325	35,186
188	BONUS PAYMENTS	3,000	-	-
189	OTHER SALARIES & WAGES	2,750	-	-
201	SOCIAL SECURITY	6,589	6,717	7,212
204	PENSIONS	6,767	7,377	9,305
207	MEDICAL INSURANCE	14,072	15,042	15,924
210	UNEMPLOYMENT COMPENSATION	84	84	84
212	EMPLOYER MEDICARE	1,541	1,571	1,687
307	COMMUNICATION	2,706	2,871	4,680
355	TRAVEL	925	1,929	1,500
399	OTHER CONTRACTED SERVICES	990,235	1,050,000	1,102,400
499	OTHER SUPPLIES AND MATERIALS	20,411	25,000	25,000
524	INSERVICE/STAFF DEVELOPMENT	10,098	19,488	12,000
599	OTHER CHARGES	645	1,000	1,000
735	HEALTH EQUIPMENT	-	66,256	15,000
TOTAL HEALTH SERVICES		1,166,485	1,308,670	1,312,123
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	3,000	2,000	2,000
123	GUIDANCE PERSONNEL	1,524,074	1,860,452	1,860,120
130	SOCIAL WORKERS	-	45,670	47,517
134	PUPIL PERSONNEL	48,340	50,307	52,310
162	CLERICAL PERSONNEL	87,040	90,531	94,168
188	BONUS PAYMENTS	30,000	-	48,000
189	OTHER SALARIES & WAGES	1,650	15,000	2,500
201	SOCIAL SECURITY	99,902	124,016	130,518
204	PENSIONS	119,431	144,446	144,275
207	MEDICAL INSURANCE	200,552	272,092	251,132
210	UNEMPLOYMENT COMPENSATION	1,008	1,337	1,260
212	EMPLOYER MEDICARE	23,364	29,004	30,538
217	RETIREMENT - HYBRID STABILIZATION	-	5,719	5,352
299	OTHER FRINGE BENEFITS	1,000	1,000	-
307	COMMUNICATION	280	-	4,680
309	CONTRACTS W/GOVERNMENT AGENCY	209,497	-	115,000
322	EVALUATION & TESTING	446,240	190,000	601,929
330	LEASE/SBITA PAYMENTS	-	-	7,676
350	INTERNET CONNECTIVITY	-	-	-

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355	TRAVEL	176	2,000	1,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	1,794	3,000	2,000
399	OTHER CONTRACTED SERVICES	11,000	15,000	15,000
499	OTHER SUPPLIES & MATERIALS	88	20,500	5,000
524	INSERVICE/STAFF DEVELOPMENT	13,693	32,190	15,000
599	OTHER CHARGES	-	46,000	-
790	OTHER EQUIPMENT	416,133	34,881	5,000
TOTAL OTHER STUDENT SUPPORT		3,238,262	2,985,145	3,441,975
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	778,476	567,057	432,351
117	CAREER LADDER PROGRAM	9,000	2,000	2,000
129	LIBRARIANS	815,950	903,864	896,055
134	PUPIL PERSONNEL	90,080	-	-
162	CLERICAL PERSONNEL	139,895	41,800	41,800
169	PART-TIME PERSONNEL	-	-	-
188	BONUS PAYMENTS	40,000	-	26,000
189	OTHER SALARIES AND WAGES	26,962	35,500	35,500
201	SOCIAL SECURITY	110,825	99,372	88,907
204	PENSIONS	127,831	102,369	93,422
207	MEDICAL INSURANCE	257,328	237,900	204,773
210	UNEMPLOYMENT COMPENSATION	1,321	980	1,302
212	EMPLOYER MEDICARE	26,253	23,249	20,800
217	RETIREMENT - HYBRID STABILIZATION	-	1,873	1,581
299	OTHER FRINGE BENEFITS	500	500	-
302	ADVERTISING	9,674	8,500	2,500
307	COMMUNICATION	3,149	5,000	5,220
320	DUES & MEMBERSHIPS	3,105	6,500	6,500
330	LEASE/SBITA PAYMENTS	-	25,444	7,676
355	TRAVEL	14,478	37,000	30,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	8,400	18,500	15,000
399	OTHER CONTRACTED SERVICES	145,678	6,000	-
432	LIBRARY BOOKS	49,996	53,500	53,500
435	OFFICE SUPPLIES	4,551	10,000	10,000
471	SOFTWARE	116,505	120,000	30,000
499	OTHER SUPPLIES & MATERIALS	35,630	31,500	31,250
524	INSERVICE/STAFF DEVELOPMENT	37,243	31,250	36,575
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	3,356	-	-
599	OTHER CHARGES	162	2,000	15,000
790	OTHER EQUIPMENT	1,255	23,175	5,000
TOTAL REGULAR INSTRUCTION PROGRAM		2,857,603	2,394,833	2,092,712
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	215,429	210,150	164,831
117	CAREER LADDER PROGRAM	1,000	-	-
124	PSYCHOLOGICAL PERSONNEL	142,693	296,800	295,160
131	MEDICAL PERSONNEL	11,654	22,000	24,100
135	ASSESSMENT PERSONNEL	27,968	60,000	58,785
162	CLERICAL PERSONNEL	59,311	83,600	86,992
169	PART-TIME PERSONNEL	-	-	-
188	BONUS PAYMENTS	9,500	-	8,000
189	OTHER SALARIES & WAGES	4,500	-	-
201	SOCIAL SECURITY	28,466	44,950	39,543

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204	PENSIONS	28,978	56,220	44,944
207	MEDICAL INSURANCE	47,045	86,122	85,267
210	UNEMPLOYMENT COMPENSATION	339	2,420	630
212	EMPLOYER MEDICARE	6,657	12,730	9,255
217	RETIREMENT - HYBRID STABILIZATION	-	6,500	2,154
299	OTHER FRINGE BENEFITS/HS	-	500	-
307	COMMUNICATION	-	-	4,680
330	LEASE/SBITA PAYMENTS	-	9,466	9,467
348	POSTAL CHARGES	80	1,000	1,000
355	TRAVEL	23,875	20,000	25,000
399	OTHER CONTRACTED SERVICES	776	-	-
435	OFFICE SUPPLIES	379	3,000	-
499	OTHER SUPPLIES & MATERIALS	331	-	3,000
524	IN-SERVICE/STAFF DEVELOPMENT	16,629	41,834	62,000
599	OTHER CHARGES	1,551	1,000	1,000
719	OFFICE EQUIPMENT	6,070	-	-
790	OTHER EQUIPMENT	-	2,000	3,000
TOTAL SPECIAL EDUCATION PROGRAM		633,231	960,292	928,808
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	43,200	60,000	60,000
188	BONUS PAYMENTS	250	-	-
201	SOCIAL SECURITY	-	3,721	3,721
204	PENSIONS	-	3,816	3,817
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	42	42	42
212	EMPLOYER MEDICARE	630	870	871
320	DUES & MEMBERSHIPS	-	-	400
355	TRAVEL	62,665	28,890	3,000
499	OTHER SUPPLIES & MATERIALS	980	1,000	1,000
524	IN SERVICE/STAFF DEVELOPMENT	13,944	25,985	23,500
599	OTHER CHARGES	-	71,000	62,500
TOTAL CAREER & TECHNICAL EDUCATION PROGRAM		121,711	195,324	158,851
72250	TECHNOLOGY			
105	SUPERVISOR/DIRECTOR	-	-	-
121	DATA PROCESSING PERSONNEL	301,451	393,010	414,717
162	CLERICAL PERSONNEL	84,864	88,260	91,839
188	BONUS PAYMENTS	9,000	-	-
201	SOCIAL SECURITY	23,012	30,035	31,404
204	PENSIONS	24,377	33,840	39,013
207	MEDICAL INSURANCE	67,669	83,325	78,659
210	UNEMPLOYMENT COMPENSATION	294	346	336
212	EMPLOYER MEDICARE	5,382	7,010	7,347
299	OTHER FRINGE BENEFITS/HS	-	140	-
307	COMMUNICATION	13,844	20,000	5,258
330	LEASES	-	8,846	8,847
350	INTERNET CONNECTIVITY	110,553	145,000	132,086
355	TRAVEL	3,756	15,000	15,000
399	OTHER CONTRACTED SERVICES	125,189	190,000	199,791
435	OFFICE SUPPLIES	711	2,000	2,000
442	PROPANE	73	100	100
470	CABLING	3,438	16,000	16,000

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471	SOFTWARE	76,942	110,000	92,115
499	OTHER SUPPLIES & MATERIALS	9,155	10,000	10,000
524	INSERVICE/STAFF DEVELOPMENT	-	5,000	5,000
599	OTHER CHARGES	-	1,000	1,000
790	OTHER EQUIPMENT	265,752	340,000	10,000
	TOTAL TECHNOLOGY	1,125,462	1,498,912	1,160,512
72290	OTHER PROGRAMS			
215	ON BEHALF PAYMENTS TO OPEB	207,769	-	-
	TOTAL OTHER PROGRAMS	207,769	-	-
72310	BOARD OF EDUCATION			
118	SECRETARY TO BOARD	-	7,085	5,000
189	OTHER SALARIES & WAGES	-	-	3,000
191	BOARD & COMMITTEE MEMBERS FEES	31,700	44,500	44,400
201	SOCIAL SECURITY	1,965	3,300	3,251
204	PENSIONS	-	450	581
206	LIFE INSURANCE	20,000	40,000	40,000
210	UNEMPLOYMENT COMPENSATION	85	420	420
212	EMPLOYER MEDICARE	460	800	761
302	ADVERTISING	1,778	7,500	7,500
305	AUDIT SERVICES	58,500	65,000	65,000
309	CONTRACTS WITH GOVERNMENT AGENCIES	-	65,000	-
320	DUES & MEMBERSHIPS	18,690	22,500	22,500
331	LEGAL SERVICES	33,112	68,450	75,000
355	TRAVEL	17,319	-	-
399	OTHER CONTRACTED SERVICES	-	31,515	35,000
499	OTHER SUPPLIES & MATERIALS	-	3,000	2,000
506	LIABILITY INSURANCE	351,775	415,000	610,000
510	TRUSTEE'S COMMISSION	399,398	420,000	460,000
513	WORKERS' COMPENSATION INSURANCE	209,439	249,027	450,000
524	INSERVICE/STAFF DEVELOPMENT	-	30,000	30,000
599	OTHER CHARGES	427	1,000	1,000
701	ADMINISTRATION EQUIPMENT	-	-	3,000
	TOTAL BOARD OF EDUCATION	1,144,648	1,474,547	1,858,413
72320	OFFICE OF THE SUPERINTENDENT			
101	COUNTY OFFICIAL	159,990	170,100	176,825
103	ASSISTANT(S)	-	240,100	256,050
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	49,290	58,900	-
188	BONUS PAYMENTS	7,000	6,000	6,000
189	OTHER SALARIES & WAGES	-	1,000	1,000
201	SOCIAL SECURITY	12,596	29,232	27,213
204	PENSIONS	14,389	32,924	27,889
207	MEDICAL INSURANCE	30,532	50,105	32,918
210	UNEMPLOYMENT COMPENSATION	84	168	126
212	EMPLOYER MEDICARE	2,946	6,641	6,366
307	COMMUNICATION	43,766	76,250	50,000
348	POSTAL CHARGES	252	6,000	6,000
355	TRAVEL	3,096	2,500	1,000
356	TUITION	12,000	12,000	12,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
435	OFFICE SUPPLIES	679	5,500	7,000
499	OTHER SUPPLIES & MATERIALS	668	1,500	2,000
524	INSERVICE/STAFF DEVELOPMENT	1,489	12,500	12,500
599	OTHER CHARGES	188	1,000	1,000
701	ADMINISTRATION EQUIPMENT	-	-	3,000
TOTAL OFFICE OF THE SUPERINTENDENT		339,965	713,420	629,887
72410	OFFICE OF PRINCIPAL			
104	PRINCIPAL(S)	1,338,619	1,472,200	1,534,480
117	CAREER LADDER PROGRAM	3,000	4,000	3,000
119	ACCOUNTANT/BOOKKEEPERS	376,783	412,713	425,923
139	ASSISTANT PRINCIPALS	2,434,496	2,657,049	2,809,434
161	SECRETARY(IES)	493,967	523,109	541,399
162	CLERICAL PERSONNEL	392,328	-	-
188	BONUS PAYMENTS	89,000	-	-
189	OTHER SALARIES AND WAGES	62,104	74,500	74,500
201	SOCIAL SECURITY	302,413	319,722	334,033
204	PENSIONS	344,161	384,024	365,311
207	MEDICAL INSURANCE	787,113	767,731	774,728
210	UNEMPLOYMENT COMPENSATION	3,567	3,192	3,218
212	EMPLOYER MEDICARE	70,745	74,767	78,140
217	RETIREMENT - HYBRID STABILIZATION	-	3,108	3,427
299	OTHER FRINGE BENEFITS/HS	-	1,000	-
320	DUES & MEMBERSHIPS	2,100	4,500	4,500
355	TRAVEL	32,500	35,000	41,500
399	OTHER CONTRACTED SERVICES	2,046	10,000	4,703
435	OFFICE SUPPLIES	4,581	7,500	4,703
499	OTHER SUPPLIES & MATERIALS	5,378	2,000	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	2,439	5,000	5,000
701	ADMINISTRATION EQUIPMENT	-	5,000	42,000
TOTAL OFFICE OF PRINCIPAL		6,747,340	6,766,115	7,051,999
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	103,000	110,100	115,100
119	ACCOUNTANTS/BOOKEEPERS	355,440	395,636	443,544
161	SECRETARY(S)	36,646	46,103	43,481
188	BONUS PAYMENTS	10,000	-	-
189	OTHER SALARIES AND WAGES	6,067	5,000	10,000
201	SOCIAL SECURITY	30,217	34,107	36,738
204	PENSIONS	29,122	38,508	47,197
207	MEDICAL INSURANCE	67,541	73,647	84,250
210	UNEMPLOYMENT COMPENSATION	439	420	420
212	EMPLOYER MEDICARE	7,067	7,976	8,598
307	COMMUNICATION	860	2,000	2,000
320	DUES & MEMBERSHIPS	1,994	5,000	2,500
330	LEASE/SBITA PAYMENTS	-	-	1,323
355	TRAVEL	-	1,000	500
399	OTHER CONTRACTED SERVICES	67,470	85,000	80,338
435	OFFICE SUPPLIES	5,942	15,000	9,000
509	REFUNDS	5,436	5,000	6,000
524	IN-SERVICE/STAFF DEVELOPMENT	15,905	20,000	20,000
701	ADMINISTRATION EQUIPMENT	3,311	10,000	10,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL FISCAL SERVICES	746,457	854,497	920,989
72520	HUMAN SERVICES (RESOURCES)/PERSONNEL			
105	SUPERVISOR/DIRECTOR	-	135,600	115,100
117	CAREER LADDER	-	2,000	2,000
162	CLERICAL PERSONNEL	-	161,700	195,752
188	BONUS PAYMENTS	-	-	-
189	OTHER SALARIES AND WAGES	-	5,000	5,000
201	SOCIAL SECURITY	-	18,870	19,669
204	PENSIONS	-	21,301	22,240
207	MEDICAL INSURANCE	-	37,240	34,429
210	UNEMPLOYMENT COMPENSATION	-	252	252
212	EMPLOYER MEDICARE	-	4,500	4,602
299	OTHER FRINGE BENEFITS/HS	-	1,000	1,000
302	ADVERTISING	-	22,500	22,500
320	DUES & MEMBERSHIPS	-	1,000	1,000
330	LEASE/SBITA PAYMENTS	-	-	8,772
355	TRAVEL	-	500	500
399	OTHER CONTRACTED SERVICES	-	55,000	14,721
435	OFFICE SUPPLIES	-	1,000	1,000
499	OTHER SUPPLIES AND MATERIALS	-	19,000	20,000
524	IN-SERVICE/STAFF DEVELOPMENT	-	5,000	6,640
533	CRIMINAL INVESTIGATION OF APPLICANTS - TBI	-	32,500	43,300
599	OTHER CHARGES	-	500	5,500
701	ADMINISTRATION EQUIPMENT	-	2,000	3,000
	TOTAL HUMAN SERVICES (RESOURCES)/PERSONNEL	-	526,463	526,977
	TOTAL INSTRUCTIONAL SUPPORT SERVICES	18,328,933	21,382,847	21,898,343
72600	<u>OPERATION OF MAINTENANCE AND PLANT</u>			
72610	OPERATION OF PLANT			
105	SUPERVISOR/DIRECTOR	-	126,585	151,373
114	ADA COORDINATOR	-	51,840	53,918
117	CAREER LADDER	-	1,000	1,000
201	SOCIAL SECURITY	-	9,609	12,727
204	PENSIONS	-	10,631	13,940
207	MEDICAL INSURANCE	-	34,726	52,691
210	UNEMPLOYMENT COMPENSATION	-	84	126
212	EMPLOYER MEDICARE	-	2,300	2,978
307	COMMUNICATION	-	1,500	1,500
320	DUES & MEMBERSHIPS	-	1,000	1,000
328	JANITORIAL SERVICES	1,870,935	1,970,101	2,012,500
329	LAUNDRY SERVICE	10,644	17,000	-
334	MAINTENANCE AGREEMENTS	11,351	110,000	72,275
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	-	60,000	60,000
347	PEST CONTROL	10,954	25,000	25,000
359	DISPOSAL FEES	77,008	85,000	85,000
399	OTHER CONTRACTED SERVICES	152	31,200	-
415	ELECTRICITY	1,625,502	1,895,000	1,895,000
434	NATURAL GAS	185,099	225,000	225,000
454	WATER & SEWER	232,302	275,000	275,000
499	OTHER SUPPLIES & MATERIALS	6,119	20,000	10,000
502	BUILDING & CONTENTS INSURANCE	836,944	1,064,646	1,410,091
524	INSERVICE/STAFF DEVELOPMENT	-	2,000	2,000

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
599	OTHER CHARGES	-	1,000	1,000
720	PLANT OPERATION EQUIPMENT	-	15,000	15,000
	TOTAL OPERATION OF PLANT	4,867,010	6,035,222	6,379,119
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	182,890	173,300	100,905
114	ADA COORDINATOR	49,840	-	-
161	SECRETARY(IES)	60,010	109,615	108,429
167	MAINTENANCE PERSONNEL	883,194	963,296	985,996
187	OVERTIME PAY	16,754	20,000	20,000
188	BONUS PAYMENTS	25,000	-	-
189	OTHER SALARIES & WAGES	15,669	10,000	10,000
201	SOCIAL SECURITY	71,273	80,481	75,978
204	PENSIONS	72,845	90,864	97,228
207	MEDICAL INSURANCE	269,218	325,347	325,157
210	UNEMPLOYMENT COMPENSATION	1,120	1,050	1,176
212	EMPLOYER MEDICARE	16,669	18,482	17,780
217	RETIREMENT - HYBRID STABILIZATION	-	500	-
302	ADVERTISING	775	3,000	3,000
307	COMMUNICATION	10,290	12,000	12,000
329	LAUNDRY SERVICE	-	-	14,000
330	LEASE/SBITA PAYMENTS	-	4,000	-
334	MAINTENANCE AGREEMENTS	-	2,500	14,000
335	MAINTENANCE AND REPAIR SERVICES - BUILDINGS	329,566	390,000	312,500
336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	55,136	30,000	100,000
337	MAINTENANCE AND REPAIR SERVICES - OFFICE EQUIP	16	2,500	-
338	MAINTENANCE AND REPAIR SERVICES - VEHICLES	21,409	21,000	15,000
399	OTHER CONTRACTED SERVICES	29,734	25,000	25,000
435	OFFICE SUPPLIES	1,547	2,000	2,000
456	GRAVEL AND CHERT	-	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	60,848	74,000	80,000
524	INSERVICE/STAFF DEVELOPMENT	1,651	3,000	5,000
599	OTHER CHARGES	-	5,000	-
701	ADMINISTRATION EQUIPMENT	-	5,000	2,000
717	MAINTENANCE EQUIPMENT	20,743	50,000	70,000
790	OTHER EQUIPMENT	20,107	-	-
	TOTAL MAINTENANCE OF PLANT	2,216,304	2,426,935	2,402,149
72710	TRANSPORTATION			
105	SUPERVISOR/DIRECTOR(S)	163,130	169,655	176,493
142	MECHANIC(S)	376,216	434,912	431,897
146	BUS DRIVERS	1,728,598	2,246,183	2,166,181
162	CLERICAL PERSONNEL	93,817	124,262	131,221
164	ATTENDANTS	-	-	12,060
187	OVERTIME PAY	77,736	75,000	75,000
188	BONUS PAYMENTS	123,750	-	-
189	OTHER SALARIES AND WAGES	390,738	-	-
201	SOCIAL SECURITY	155,212	189,091	184,127
204	PENSIONS	158,537	213,940	234,527
207	MEDICAL INSURANCE	948,438	1,189,120	1,294,572
210	UNEMPLOYMENT COMPENSATION	5,401	9,440	9,602
212	EMPLOYER MEDICARE	38,316	44,234	43,083
217	RETIREMENT - HYBRID STABILIZATION	-	500	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
299	OTHER FRINGE BENEFITS	-	500	-
307	COMMUNICATION	2,294	5,000	3,364
322	EVALUATION & TESTING	14,607	12,000	12,914
329	LAUNDRY SERVICE	15,434	20,000	19,440
330	LEASE/SBITA PAYMENTS	65,120	83,904	80,945
334	MAINTENANCE AGREEMENTS	4,065	3,500	5,000
338	MAINT. & REPAIR SERVICE-VEHICLES	135,333	135,099	127,490
353	TOWING SERVICES	34,525	35,000	35,000
355	TRAVEL	350	1,000	500
399	OTHER CONTRACTED SERVICES	31,674	22,000	32,400
412	DIESEL FUEL	543,333	629,385	655,293
425	GASOLINE	200,051	120,000	120,000
433	LUBRICANTS	8,964	30,000	30,000
435	OFFICE SUPPLIES	1,322	2,000	1,500
450	TIRES	80,503	102,500	86,211
453	VEHICLE PARTS	285,018	300,000	290,029
456	GRAVEL AND CHERT	39,052	30,000	33,700
499	OTHER SUPPLIES AND MATERIALS	23,974	25,400	25,400
511	VEHICLE AND EQUIPMENT INSURANCE	225,589	240,000	240,000
524	INSERVICE/STAFF DEVELOPMENT	5,693	6,500	6,500
599	OTHER CHARGES	20,100	8,000	18,069
701	ADMINISTRATION EQUIPMENT	-	-	1,500
729	TRANSPORTATION EQUIPMENT	1,563,182	1,783,183	1,164,000
790	OTHER EQUIPMENT	380	1,000	-
TOTAL TRANSPORTATION		7,560,452	8,292,308	7,748,018
TOTAL OPERATION OF MAINTENANCE AND PLANT		14,643,766	16,754,465	16,529,286
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICES			
105	SUPERVISOR/DIRECTOR	98,744	105,000	106,812
119	ACCOUNTANTS/BOOKKEEPERS	46,103	52,070	49,875
188	BONUS PAYMENTS	2,000	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	8,066	9,484	9,716
204	PENSIONS	9,619	10,416	10,783
207	MEDICAL INSURANCE	29,366	31,182	33,011
210	UNEMPLOYMENT COMPENSATION	78	84	84
212	EMPLOYER MEDICARE	1,886	2,218	2,273
307	COMMUNICATION	993	1,200	5,853
320	DUES & MEMBERSHIPS	-	500	250
330	LEASE/SBITA PAYMENTS	-	7,724	7,005
354	TRANSPORTATION-OTHER THAN STUDENT	17,592	27,880	20,000
355	TRAVEL	531	1,000	250
499	OTHER SUPPLIES AND MATERIALS	867	500	500
524	IN SERVICE/STAFF DEVELOPMENT	562	4,000	3,665
599	OTHER CHARGES	-	500	250
TOTAL FOOD SERVICES		216,407	253,758	250,327
73300	COMMUNITY SERVICE			
105	SUPERVISOR/DIRECTOR	42,555	47,948	49,890
130	SOCIAL WORKERS	181,033	-	-
188	BONUS PAYMENTS	12,000	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
189	OTHER SALARIES	292,346	420,000	426,650
201	SOCIAL SECURITY	31,199	32,725	29,550
204	PENSIONS	18,107	7,001	4,890
207	MEDICAL INSURANCE	37,278	10,290	8,497
210	UNEMPLOYMENT COMPENSATION	1,531	4,000	4,662
212	EMPLOYER MEDICARE	7,425	6,786	6,911
217	RETIREMENT - HYBRID STABILIZATION	-	250	-
307	COMMUNICATION	1,982	2,500	3,689
355	TRAVEL	8,288	7,500	1,200
399	OTHER CONTRACTED SERVICES	2,205	7,000	6,988
422	FOOD SUPPLIES	15,607	37,000	30,000
435	OFFICE SUPPLIES	4,567	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	19,717	30,000	30,000
599	OTHER CHARGES	3,005	3,000	11,991
790	OTHER EQUIPMENT	-	4,000	4,000
TOTAL COMMUNITY SERVICE		678,845	625,000	623,918
73400	EARLY CHILDHOOD EDUCATION			
105	SUPERVISOR/DIRECTOR	-	-	32,376
116	TEACHERS	672,548	829,939	777,611
130	SOCIAL WORKERS	43,909	-	-
163	EDUCATIONAL ASSISTANTS	255,627	268,458	273,882
188	BONUS PAYMENTS	25,000	-	24,000
189	OTHER SALARIES & WAGES	28,000	-	-
201	SOCIAL SECURITY	58,763	69,290	66,855
204	PENSIONS	69,831	81,054	78,954
207	MEDICAL INSURANCE	200,108	230,786	190,884
210	UNEMPLOYMENT COMPENSATION	1,071	1,218	1,008
212	EMPLOYER MEDICARE	13,743	16,203	15,653
217	RETIREMENT - HYBRID STABILIZATION	-	3,673	3,598
355	TRAVEL	-	1,000	500
370	CONTRACTS FOR SUBSTITUTE TEACHERS	32,462	30,000	30,500
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	22,491	15,001	10,000
499	OTHER SUPPLIES AND MATERIALS	3,553	-	-
524	IN SERVICE/STAFF DEVELOPMENT	5,391	7,055	2,000
599	OTHER CHARGES	3,109	5,000	5,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	17,142	-	-
790	OTHER EQUIPMENT	-	12,000	3,000
TOTAL EARLY CHILDHOOD EDUCATION		1,452,748	1,570,677	1,515,821
TOTAL OPERATION OF NON-INSTRUCTIONAL SERV.		2,348,000	2,449,435	2,390,066
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	19,241	44,625	44,625
201	SOCIAL SECURITY	1,169	3,000	3,000
204	PENSIONS	1,134	3,650	3,650
210	UNEMPLOYMENT COMPENSATION	48	200	200
212	EMPLOYER MEDICARE	273	750	750
304	ARCHITECTS	7,200	-	-
321	ENGINEERING SERVICES	-	-	-
330	LEASE PAYMENTS	104,164	1,773,084	1,328,341

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
351	RENTALS	2,112,552	-	-
399	OTHER CONTRACTED SERVICES	4,954,101	250,692	-
499	OTHER SUPPLIES & MATERIALS	372,625	-	-
706	BUILDING CONSTRUCTION	900,639	33,310,126	26,695,127
707	BUILDING IMPROVEMENTS	534,147	2,262,767	2,100,000
711	FURNITURE & FIXTURES	-	52,321	6,234,630
790	OTHER EQUIPMENT	-	10,000	-
799	OTHER CAPITAL OUTLAY	4,579,446	17,949	36,344
TOTAL CAPITAL OUTLAY		13,586,739	37,729,164	36,446,667
TOTAL ESTIMATED EXPENDITURES		106,118,859	140,807,601	141,571,018
82300	<u>OTHER DEBT SERVICE</u>			
82330	EDUCATION			
620	DEBT SERVICE CONTRIBUTION	-	-	-
TOTAL OTHER DEBT SERVICE		-	-	-
99000	<u>OTHER USES</u>			
99100	TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS	-	-	-
799	OTHER CAPITAL OUTLAY	-	-	-
TOTAL OTHER USES		-	-	-
TOTAL ESTIMATED EXPENDITURES & OTHER USES		106,118,859	140,807,601	141,571,018
EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES		8,399,804	864,884	(5,881,268)
ESTIMATED BEGINNING FUND BALANCE - JULY 1*		20,487,046	28,886,850	29,751,734
ESTIMATED ENDING FUND BALANCE - JUNE 30		28,886,850	29,751,734	23,870,466

TIPTON COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND NO. 142
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2026

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
47000	FEDERAL GOVERNMENT			
47131	CAREER & TECH. ED. BASIC GRANTS TO STATES	174,336	176,268	186,985
47141	TITLE I - GRANTS TO LOCAL EDUCATION AGENCIES	2,765,368	3,031,417	2,833,785
47143	SPECIAL EDUCATION GRANTS TO STATES - IDEA	2,650,035	3,749,619	3,282,526
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	102,151	225,789	212,785
47146	TITLE III - ENGLISH LANGUAGE ACQUISITION GRANTS	8,685	-	2,006
47147	TITLE IV-SAFE & DRUG FREE SCHOOLS-STATE GRANTS	-	-	-
47150	21st CENTURY COMMUNITY LEARNING CENTERS	589,522	680,473	12,755
47189	TITLE II - EISENHOWER PROFESSIONAL DEVELOPMENT	593,535	622,363	458,582
47307	ESSER 2.0	100,095	-	-
47309	COVID-19 GRANT D - LITERACY GRANTS (LIN & HQIM)	125,249	87,800	-
47401	AMERICAN RESCUE PLAN ACT GRANT #1 (ESSER 3.0)	5,974,881	671,354	-
47402	ARPA GRANT #2(ARP IDEA PART B)	93,714	-	-
47403	ARPA GRANT #3(ARP IDEA PRESCHOOL)	7,237	-	-
47404	ARPA GRANT #4(ARP HOMELESS)	21,459	17,316	-
47590	OTHER FEDERAL THROUGH STATE	362,544	317,895	243,057
49800	TRANSFERS IN	-	-	-
TOTAL FEDERAL GOVERNMENT		13,568,811	9,580,294	7,232,482
TOTAL ESTIMATED REVENUE & OTHER SOURCES		13,568,811	9,580,294	7,232,482
<u>ESTIMATED EXPENDITURES</u>				
71000	<u>INSTRUCTION</u>			
71100	REGULAR INSTRUCTION			
116	TEACHERS	970,366	896,871	848,775
163	EDUCATIONAL ASSISTANTS	248,807	291,488	107,609
169	PART-TIME PERSONNEL	-	11,000	11,000
189	OTHER SALARIES AND WAGES	518,554	31,000	-
201	SOCIAL SECURITY	102,433	76,578	65,516
204	PENSIONS	117,561	84,917	62,023
207	MEDICAL INSURANCE	210,200	187,704	135,290
210	UNEMPLOYMENT COMPENSATION	1,598	3,295	29,365
212	EMPLOYER MEDICARE	23,978	17,829	15,324
217	RETIREMENT - HYBRID STABILIZATION	10	-	-
356	TUITION	4,134	-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	38,588	58,992	92,773
399	OTHER CONTRACTED SERVICES	4,794	5,153	6,257
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	314,378	219,627	147,045
430	TEXTBOOKS - ELECTRONIC	-	-	-
449	TEXTBOOKS	1,754	-	-
471	SOFTWARE	92,017	67,000	54,442
499	OTHER SUPPLIES AND MATERIALS	40,982	1,436	-
599	OTHER CHARGES	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	894,593	385,247	91,141
TOTAL REGULAR INSTRUCTION		3,584,747	2,338,137	1,666,559

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
71200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAM			
116	TEACHERS	14,930	40,000	25,000
163	EDUCATIONAL ASSISTANTS	1,193,322	1,451,269	1,292,177
169	PART-TIME PERSONNEL	177,494	-	187,200
171	SPEECH PATHOLOGIST	21,560	80,200	30,000
189	OTHER SALARIES AND WAGES	-	-	-
201	SOCIAL SECURITY	79,030	107,493	97,560
204	PENSIONS	69,741	85,311	69,536
207	MEDICAL INSURANCE	364,215	487,965	513,563
210	UNEMPLOYMENT COMPENSATION	3,000	13,510	9,510
212	EMPLOYER MEDICARE	18,795	28,090	22,834
299	OTHER FRINGE BENEFITS	-	6,000	1,000
312	CONTRACTS WITH OTHER AGENCIES	137,902	153,114	91,847
370	CONTRACTS FOR SUBSTITUTE TEACHERS	6,869	25,000	28,100
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	65,699	226,781	235,516
499	OTHER SUPPLIES AND MATERIALS	8,809	156,393	167,796
599	OTHER CHARGES	-	5,000	5,000
725	SPECIAL EDUCATION EQUIPMENT	128,976	107,608	59,129
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL PROGRAM	2,290,342	2,973,734	2,835,768
71300	CAREER & TECH. EDUCATION INSTRUCTIONAL PROGRAM			
189	OTHER SALARIES AND WAGES	45,961	48,011	43,680
201	SOCIAL SECURITY	2,850	2,978	2,867
204	PENSIONS	2,758	2,880	1,960
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	84	86	111
212	EMPLOYER MEDICARE	666	698	650
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	22,777	26,680	14,082
471	SOFTWARE	35,650	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
730	VOCATIONAL INSTRUCTION EQUIPMENT	304,533	39,179	38,000
	TOTAL CAREER & TECHNICAL EDUCATION PROGRAM	415,279	120,512	101,350
72120	HEALTH SERVICES			
130	SOCIAL WORKERS	78,324	82,188	78,324
131	MEDICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	-	-	-
189	OTHER SALARIES AND WAGES	-	-	-
201	SOCIAL SECURITY	4,541	5,097	4,856
204	PENSIONS	5,334	5,723	5,483
207	MEDICAL INSURANCE	10,443	11,041	10,641
210	UNEMPLOYMENT COMPENSATION	42	75	75
212	EMPLOYER MEDICARE	1,062	1,193	1,136
399	OTHER CONTRACTED SERVICES	-	-	-
413	DRUGS & MEDICAL SUPPLIES	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
735	HEALTH EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL HEALTH SERVICES	99,746	105,317	100,515
72130	OTHER STUDENT SUPPORT			

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
130	SOCIAL WORKERS	156,049	-	-
189	OTHER WAGES/SALARIES	65,282	67,915	65,282
201	SOCIAL SECURITY	12,162	4,211	4,048
204	PENSIONS	13,751	4,753	4,570
207	MEDICAL INSURANCE	58,098	11,100	10,641
210	UNEMPLOYMENT COMPENSATION	149	100	125
212	EMPLOYER MEDICARE	2,844	987	947
355	TRAVEL	35,186	1,525	39,013
399	OTHER CONTRACTED SERVICE	392	-	-
471	SOFTWARE	-	275	90
499	OTHER SUPPLIES AND MATERIALS	28,740	37,030	23,737
524	INSERVICE/STAFF DEVELOPMENT	34,146	35,371	44,664
599	OTHER CHARGES	-	44,249	172,966
790	OTHER EQUIPMENT	-	9,732	7,608
TOTAL OTHER STUDENT SUPPORT		406,799	217,248	373,690
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	38,700	107,700	59,221
161	SECRETARY(IES)	40,854	43,752	46,106
172	INSTRUCTIONAL COACHES	-	169,478	-
189	OTHER SALARIES AND WAGES	1,099,275	707,548	910,324
201	SOCIAL SECURITY	66,555	61,404	62,803
204	PENSIONS	77,606	64,614	67,134
207	MEDICAL INSURANCE	156,049	147,964	18,387
210	UNEMPLOYMENT COMPENSATION	1,221	1,875	1,200
212	EMPLOYER MEDICARE	16,171	14,392	15,943
355	TRAVEL	3,405	3,850	4,062
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	-	-
399	OTHER CONTRACTED SERVICES	144,050	72,800	-
499	OTHER SUPPLIES AND MATERIALS	6,972	11,586	5,815
524	INSERVICE/STAFF DEVELOPMENT	201,144	373,193	222,039
790	OTHER EQUIPMENT	14,260	25,896	23,272
TOTAL REGULAR INSTRUCTION PROGRAM		1,866,262	1,806,052	1,436,306
72220	SPECIAL EDUCATION PROGRAM			
124	PSYCHOLOGICAL PERSONNEL	114,710	45,360	48,885
131	MEDICAL PERSONNEL	129,490	174,948	158,048
135	ASSESSMENT PERSONNEL	-	56,500	-
162	CLERICAL PERSONNEL	-	-	-
169	PART TIME PERSONNEL	31,368	-	43,200
189	OTHER SALARIES AND WAGES	-	-	-
201	SOCIAL SECURITY	16,611	17,473	12,478
204	PENSIONS	9,196	17,002	5,002
207	MEDICAL INSURANCE	16,462	34,800	23,200
210	UNEMPLOYMENT COMPENSATION	317	2,358	1,208
212	EMPLOYER MEDICARE	3,885	4,850	2,920
310	CONTRACTS W/ OTHER PUBLIC AGENCIES	-	50,000	-
312	CONTRACTS WITH PRIVATE AGENCIES	-	35,000	70,000
330	OPERATING LEASE PAYMENT	61,166	90,000	70,886
348	POSTAL CHARGES	136	3,500	5,000
499	OTHER SUPPLIES & MATERIALS	332	-	-
524	INSERVICE/STAFF DEVELOPMENT	32,443	100,000	92,357
599	OTHER CHARGES	3,399	10,000	9,247

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL SPECIAL EDUCATION PROGRAM	419,515	641,791	542,430
72230	CAREER & TECHNICAL EDUCATION PROGRAM			
355	TRAVEL	-	-	-
524	INSERVICE/STAFF DEVELOPMENT	4,000	8,586	4,055
599	OTHER CHARGES	-	-	-
	TOTAL CAREER & TECHNICAL EDUCATION PROGRAM	4,000	8,586	4,055
72250	TECHNOLOGY			
138	INSTRUCTIONAL COMPUTER PERSONNEL	80,004	-	-
201	SOCIAL SECURITY	4,727	-	-
204	PENSIONS	4,800	-	-
207	MEDICAL INSURANCE	14,665	-	-
210	UNEMPLOYMENT COMPENSATION	84	-	-
212	EMPLOYER MEDICARE	1,106	-	-
470	CABLING	-	-	-
790	OTHER EQUIPMENT	-	3,804	-
	TOTAL TECHNOLOGY	105,386	3,804	-
72310	BOARD OF EDUCATION			
533	CRIMINAL INVESTIGATION	-	-	-
	TOTAL BOARD OF EDUCATION	-	-	-
72410	OFFICE OF PRINCIPAL			
139	ASSISTANT PRINCIPAL	39,694	41,549	33,500
201	SOCIAL SECURITY	2,442	9,581	2,051
204	PENSIONS	2,703	2,281	2,281
207	MEDICAL INSURANCE	5,497	8,000	8,000
210	UNEMPLOYMENT COMPENSATION	17	220	220
212	EMPLOYER MEDICARE	571	615	500
	TOTAL OFFICE OF PRINCIPAL	50,924	62,246	46,552
72510	FISCAL SERVICES			
399	OTHER CONTRACTED SERVICES	-	-	-
	TOTAL FISCAL SERVICES	-	-	-
72610	OPERATION OF PLANT			
399	OTHER CONTRACTED SERVICES	-	-	-
201	SOCIAL SECURITY	-	-	-
204	PENSIONS	-	-	-
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT	-	-	-
212	EMPLOYER MEDICARE	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
	TOTAL OPERATION OF PLANT	-	-	-
72620	MAINTENANCE OF PLANT			
189	OTHER WAGES AND SALARIES	82,583	-	-

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
201	SOCIAL SECURITY	4,728	-	-
204	PENSIONS	5,624	-	-
207	MEDICAL INSURANCE	14,898	-	-
210	UNEMPLOYMENT	42	-	-
212	EMPLOYER MEDICARE	1,106	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
TOTAL MAINTENANCE OF PLANT		108,981	-	-
72710	TRANSPORTATION			
146	BUS DRIVERS (11)	71,879	105,000	20,000
169	PART-TIME PERSONNEL	-	-	-
189	OTHER SALARIES/WAGES	37,817	116,864	21,864
201	SOCIAL SECURITY	6,780	11,228	3,088
204	PENSIONS	4,757	11,500	1,500
210	UNEMPLOYMENT COMPENSATION	289	3,119	479
212	EMPLOYER MEDICARE	1,586	2,170	1,170
315	CONTRACTS WITH VEHICLE OWNERS	-	5,000	6,808
729	TRANSPORTATION EQUIPMENT	-	-	-
790	TRANSPORTATION EQUIPMENT	-	-	-
TOTAL TRANSPORTATION		123,108	254,881	54,909
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICE			
165	CAFETERIA PERSONNEL	-	-	-
201	SOCIAL SECURITY	-	-	-
204	PENSIONS	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE	-	-	-
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES AND MATERIALS	-	-	-
710	FOOD SERVICE EQUIPMENT	3,733	-	-
TOTAL FOOD SERVICE		3,733	-	-
73300	COMMUNITY SERVICE			
105	SUPERVISOR/DIRECTOR	27,206	16,700	-
116	TEACHERS	292,482	340,294	-
189	OTHER SALARIES AND WAGES	157,150	187,594	-
201	SOCIAL SECURITY	27,725	32,449	-
204	PENSIONS	28,837	33,755	-
210	UNEMPLOYMENT COMPENSATION	420	460	-
212	EMPLOYER MEDICARE	6,876	7,865	-
217	RETIREMENT HYBRID STABILIZATION	-	-	-
355	TRAVEL	563	1,028	772
399	OTHER CONTRACTED SERVICES	6,300	6,450	650
429	INSTRUCTIONAL SUPPLIES AND MATERIALS	20,898	36,505	6,441
499	OTHER SUPPLIES AND MATERIALS	-	-	-
524	INSERVICE/STAFF DEVELOPMENT	2,841	3,107	1,554
599	OTHER CHARGES	-	13,836	3,338
790	OTHER EQUIPMENT	-	-	-
TOTAL COMMUNITY SERVICE		571,298	680,043	12,755

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS	3,106,877	185,490	-
720	PLANT OPERATION EQUIPMENT	181,005	106,514	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL REGULAR CAPITAL OUTLAY	3,287,882	292,004	-
	TOTAL ESTIMATED EXPENDITURES	13,338,002	9,504,355	7,174,889
99100	TRANSFER OUT			
504	INDIRECT COST	-	30,337	57,593
590	TRANSFER TO OTHER FUNDS	95,201	45,598	2,000,000
	TOTAL TRANSFER OUT	95,201	75,935	2,057,593
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	13,433,203	9,580,290	9,232,482
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	135,608	4	(2,000,000)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	4,044,855	4,180,463	4,180,467
	ESTIMATED ENDING FUND BALANCE - JUNE 30	4,180,463	4,180,467	2,180,467

TIPTON COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND NO.143
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2026

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43521	LUNCH PAYMENTS-CHILDREN	329,038	-	750,000
43522	LUNCH PAYMENTS-ADULTS	41,097	65,000	65,000
43523	BREAKFAST	50,072	80,000	80,000
43525	ALA CARTE	104,925	265,000	265,000
43990	OTHER CHARGES FOR SERVICES	3,948	5,000	5,000
TOTAL CHARGES FOR SERVICES		529,080	415,000	1,165,000
<u>OTHER LOCAL REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44110	INTEREST EARNED	9,594	15,000	15,000
44170	MISCELLANEOUS REFUNDS	10,465	5,000	5,000
TOTAL OTHER CHARGES FOR SERVICES		20,059	20,000	20,000
<u>FEDERAL GOVERNMENT</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47111	SECTION 4 - LUNCH	2,842,708	3,500,000	3,015,000
47112	USDA - COMMODITIES	265,104	300,000	300,000
47113	BREAKFAST	991,293	1,050,000	800,000
47114	USDA - OTHER	984,340	700,000	525,000
47801	COVID-19 GRANT	-	-	-
TOTAL FED. FUNDS RECEIVED THROUGH STATE		5,083,445	5,550,000	4,640,000
TOTAL ESTIMATED REVENUE		5,632,584	5,985,000	5,825,000
<u>ESTIMATED EXPENDITURES</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>FOOD SERVICE</u>			
165	CAFETERIA PERSONNEL (96)	1,633,033	1,809,485	1,887,681
167	MAINTENANCE PERSONNEL	45,376	47,300	49,965
188	BONUS PAYMENTS	52,250	-	-
189	OTHER SALARIES & WAGES (1)	5,535	5,861	-
201	SOCIAL SECURITY	101,051	100,000	120,135
204	PENSIONS	71,607	90,000	92,998
207	MEDICAL INSURANCE	263,716	393,354	393,354
210	UNEMPLOYMENT COMPENSATION	3,671	10,000	5,040
212	EMPLOYER MEDICARE	23,946	25,000	28,100
336	MAINTENANCE & REPAIR SERVICE	15,547	57,740	57,740
355	TRAVEL	2,613	10,000	10,000
399	OTHER CONTRACTED SERVICES	96,089	80,000	80,000
422	FOOD SUPPLIES	2,982,799	3,750,000	3,000,000
451	UNIFORMS	3,890	15,000	15,000
469	USDA - COMMODITIES	265,104	300,000	300,000
499	OTHER SUPPLIES & MATERIALS	319,612	525,000	275,000
510	TRUSTEE'S COMMISSION	139	100	100
524	INSERVICE / STAFF DEVELOPMENT	3,070	4,900	4,900
710	FOOD SERVICE EQUIPMENT	167,547	226,260	254,987

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
	TOTAL FOOD SERVICE	6,056,595	7,450,000	6,575,000
	TOTAL ESTIMATED EXPENDITURES	6,056,595	7,450,000	6,575,000
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(424,011)	(1,465,000)	(750,000)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	3,846,440	3,422,429	1,957,429
	ESTIMATED ENDING FUND BALANCE - JUNE 30	3,422,429	1,957,429	1,207,429

TIPTON COUNTY, TENNESSEE
 GENERAL DEBT SERVICE FUND NO. 151
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2026

TAX RATE: \$ 0.0671

ACCT. CODE	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	1,131,909	1,045,000	1,103,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	23,444	11,000	11,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	56	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	12,261	9,000	9,000
40140	INTEREST & PENALTIES	4,480	2,000	2,000
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	200	200
40163	PAYMENT IN LIEU OF TAXES-LOCAL	3,848	17,000	17,000
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	60,081	25,000	25,000
40270	BUSINESS TAX	30,247	15,000	15,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	127,502	80,000	80,000
	TOTAL LOCAL TAXES	1,395,314	1,204,350	1,262,350
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	1,395,314	1,204,350	1,262,350
<u>ESTIMATED EXPENDITURES</u>				
82300	<u>OTHER DEBT SERVICE</u>			
82310	OTHER - GENERAL GOVERNMENT			
510	TRUSTEE'S COMMISSION	25,653	60,000	60,000
606	OTHER DEBT ISSUANCE COST	-	35,000	35,000
699	OTHER DEBT SERVICE	-	-	-
	TOTAL GENERAL GOVERNMENT	25,653	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
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	25,653	125,000	125,000
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. EXPENSES & OTHER USES	1,369,661	1,079,350	1,137,350
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	3,833,505	5,203,166	6,282,516
	ESTIMATED ENDING FUND BALANCE - JUNE 30	5,203,166	6,282,516	7,419,866

TIPTON COUNTY, TENNESSEE
GENERAL CAPITAL PROJECTS FUND 171
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2026

TAX RATE: \$ 0.0373

ACCOUNT NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
ESTIMATED REVENUE				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	631,823	585,000	615,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	13,024	8,000	8,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	32	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	6,835	4,000	4,000
40140	INTEREST & PENALTIES	2,490	2,000	2,000
40163	PAYMENT IN LIEU OF TAXES-LOCAL	2,139	11,600	11,600
40200	COUNTY LOCAL OPTIONAL TAXES			
40270	BUSINESS TAX	16,814	11,000	11,000
	TOTAL LOCAL TAXES	673,157	621,750	651,750
46000	<u>STATE OF TENNESSEE</u>			
46980	OTHER STATE GRANTS - RESCUE SQUAD GRANT	-	5,000	-
46990	OTHER STATE REVENUES - TVA INVEST PREP/COV.	170,927	-	-
	TOTAL OTHER STATE GRANTS	170,927	5,000	-
47000	<u>FEDERAL GOVERNMENT</u>			
47180	COMMUNITY DEVELOPMENT	184,097	-	-
	TOTAL OTHER SOURCES (NON-REVENUE)	184,097	-	-
48000	<u>OTHER GOVERNMENTS & CITIZENS GROUPS</u>			
48130	CONTRIBUTIONS	181,711	-	-
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	181,711	-	-
49000	<u>OTHER SOURCES (NON-REVENUE)</u>			
49800	TRANSFERS IN	544,800	1,700,000	2,079,976
	TOTAL OTHER SOURCES (NON-REVENUE)	544,800	1,700,000	2,079,976
	TOTAL REVENUE AND OTHER SOURCES	1,754,692	2,326,750	2,731,726
ESTIMATED EXPENDITURES				
90000	<u>CAPITAL PROJECTS</u>			
91110	GENERAL ADMINISTRATION PROJECTS			
316	CONTRIBUTIONS	50,000	-	-
399	OTHER CONTRACTED SERVICES	223,920	250,000	250,000
707	BUILDING IMPROVEMENTS	14,596	150,000	250,000
718	MOTOR VEHICLES - FIRE TRUCK	599,020	700,000	-
799	OTHER CAPITAL OUTLAY	214,066	5,000	1,000,000
	TOTAL GENERAL ADMINISTRATION PROJECTS	1,101,602	1,105,000	1,500,000
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTRACTED SERVICES-TVA INVEST PREP	532,908	-	-
510	TRUSTEE'S COMMISSION	13,253	60,000	60,000
590	TRANSFERS TO OTHER FUNDS - 131	-	-	500,000

ACCOUNT NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
714	HIGHWAY EQUIPMENT	525,934	-	-
799	OTHER CAPITAL OUTLAY	2,950	3,108,305	100,000
TOTAL OTHER GENERAL GOVERNMENT PROJECTS		1,075,045	3,168,305	660,000
TOTAL ESTIMATED EXPENDITURES		2,176,647	4,273,305	2,160,000
EXCESS OF REVENUE OVER (UNDER)				
ESTIMATED EXPENDITURES & TRANSFERS		(421,955)	(1,946,555)	571,726
ESTIMATED BEGINNING FUND BALANCE - JULY 1		3,188,015	2,766,060	819,505
ESTIMATED ENDING FUND BALANCE - JUNE 30		2,766,060	819,505	1,391,231

TIPTON COUNTY, TENNESSEE
 EDUCATION CAPITAL PROJECTS FUND 177
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30, 2026

ACCT. NO.	DESCRIPTION	AUDITED 2023 - 2024	REVISED 2024 - 2025	RECOMMENDED 2025 - 2026
<u>REVENUES</u>				
49000	<u>OTHER SOURCES</u>			
49500	OTHER LOANS ISSUED	-	-	-
49800	TRANSFERS IN			
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	-	-	-
707	BUILDING IMPROVEMENTS	-	7,679	-
TOTAL EXPENDITURES AND OTHER SOURCES		-	7,679	-
EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES		-	(7,679)	-
ESTIMATED BEGINNING FUND BALANCE - JULY 1		7,679	7,679	-
ESTIMATED ENDING FUND BALANCE - JUNE 30		7,679	-	-