

THE BUDGET
OF
TIPTON COUNTY, TENNESSEE

THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION

AND

BUDGET STATEMENTS OF THE INDIVIDUALS FUNDS

FOR THE YEAR ENDED JUNE 30, 2010

**RESOLUTION FIXING THE TAX LEVY IN
TIPTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2009**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 17th day of August 2009, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2009, shall be 2.34 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	\$ 0.75
Highway//Public Works	0.07
General Purpose School	1.11
General Debt Service	0.41
Total	<u>\$ 2.34</u>

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

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the Board of County Commissioners of Tipton County, Tennessee, which are in conflict with this resolution, are hereby repealed.

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

Passed this 17th day of August 2009

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 17th day of August, 2009, 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, 2009 and ending June 30, 2010 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	147,555
51220	BEER BOARD	4,994
51300	COUNTY EXECUTIVE	285,440
51500	ELECTION COMMISSION	287,620
51600	REGISTER OF DEEDS	305,787
51720	DEVELOPMENT/PLANNING & ZONING	250,344
51730	BUILDINGS	354,983
51750	CODE COMPLIANCE/TOSHA	14,412
51760	GEOGRAPHICAL INFORMATION SYSTEM	93,082
51800	COUNTY BUILDINGS/COURTHOUSE	79,800
52100	ACCOUNTING & BUDGETING	227,001
52300	PROPERTY ASSESSOR'S OFFICE	469,666
52310	REAPPRAISAL PROGRAM	60,741
52400	COUNTY TRUSTEE'S OFFICE	309,357
52500	COUNTY COURT CLERK	497,859
53100	CIRCUIT COURT	545,913
53200	CRIMINAL COURT	47,808
53300	GENERAL SESSIONS COURT	267,465
53400	CHANCERY COURT	343,777
53500	JUVENILE COURT	245,992
53800	PROBATE COURT	84,401
53900	OTHER ADMINISTRATION OF JUSTICE/COMPLEX	69,815
53930	VICTIM ASSISTANCE PROGRAM/ CARL PERKINS	38,000
54110	SHERIFF'S DEPARTMENT	3,938,591
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	2,375,512
54220	WORKHOUSE/ NEW JUSTICE CENTER	381,548

54310	FIRE PREVENTION & CONTROL	365,164
54410	CIVIL DEFENSE	185,334
54490	OTHER EMERGENCY MANAGEMENT	187,515
55110	LOCAL HEALTH CENTER	97,115
55120	RABIES & ANIMAL CONTROL	274,441
55130	AMBULANCE SERVICE	123,998
55160	DENTAL HEALTH PROGRAM	357,170
55510	GENERAL WELFARE ASSISTANCE	33,431
55710	SANITATION MANAGEMENT	130,069
56300	SENIOR CITIZENS ASSISTANCE	62,000
56500	LIBRARIES	113,000
56700	PARKS & FAIR BOARD	9,300
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL	3,500
57100	AGRICULTURE EXTENSION SERVICES	134,194
57500	SOIL CONSERVATION	100,039
58110	TOURISM/TIPTON COUNTY MUSEUM	60,000
58120	INDUSTRIAL DEVELOPMENT	373,673
	OTHER ECONOMIC & COMMUNITY	
58190	DEVELOPMENT	-
58300	VETERAN'S SERVICES	14,029
58400	OTHER CHARGES/INSURANCE	-
58600	EMPLOYEE BENEFITS	-
58900	MISCELLANEOUS	433,152
	TOTAL GENERAL FUND	\$ 14,792,586

SOLID WASTE - 116

55770	POSTCLOSURE CARE COSTS	20,000
64000	LITTER & TRASH COLLECTION	1,100,593
		-
	TOTAL SOLID WASTE	\$ 1,120,593

DRUG FUND - 122

54150	DRUG ENFORCEMENT	64,800
	TOTAL DRUG ENFORCEMENT	\$ 64,800

HIGHWAY /PUBLIC WORKS FUND - 131

55120	RABIES AND ANIMAL CONTROL	0
61000	ADMINISTRATION	420,497
62000	HIGHWAY & BRIDGE MAINTENANCE	2,474,455
63100	OPERATION & MAINTENANCE OF EQUIPMENT	654,614
65000	OTHER CHARGES	238,943
66000	EMPLOYEE BENEFITS	690,391
68000	CAPITAL OUTLAY	1,719,000
	TOTAL HIGHWAY / PUBLIC WORKS	\$ 6,197,900

GENERAL PURPOSE SCHOOL FUND - 141

71100	REGULAR INSTRUCTION	38,790,000
71150	ALTERNATIVE SCHOOL	694,000
71200	SPECIAL EDUCATION PROGRAM	7,380,000
71300	VOCATIONAL EDUCATION	2,343,000
71600	ADULT EDUCATION	36,000

72120	HEALTH SERVICES	681,000
72130	OTHER STUDENT SUPPORT	1,506,000
72210	REGULAR INSTRUCTION PROGRAM	1,821,000
72220	SPECIAL EDUCATION PROGRAM	262,000
72230	VOCATIONAL EDUCATION PROGRAM	117,000
72260	ADULT PROGRAMS	98,000
72310	BOARD OF EDUCATION	811,000
72320	OFFICE OF THE SUPERINTENDENT	258,000
72410	OFFICE OF PRINCIPAL	5,406,000
72510	FISCAL SERVICES	464,000
72610	PLANT OPERATIONS	4,140,000
72620	MAINTENANCE OF PLANT	1,360,000
72710	PUPIL TRANSPORTATION	5,152,000
73100	FOOD SERVICES	149,000
73300	COMMUNITY SERVICE	575,000
73400	EARLY CHILDHOOD EDUCATION	957,000
76100	REGULAR CAPITAL OUTLAY	600,000
99110	OPERATING TRANSFER TO PRIMARY GOV.	600,000
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$ 74,200,000

SCHOOL FEDERAL PROJECTS FUND #143

71100	REGULAR INSTRUCTION	2,650,454
71200	SPECIAL EDUCATION PROGRAM	5,166,846
71300	VOCATIONAL EDUCATION	125,505
72130	OTHER STUDENT SUPPORT	829,411
72210	REGULAR INSTRUCTION PROGRAM	958,987
72230	VOCATIONAL EDUCATION PROGRAM	-
72410	TOTAL SPECIAL EDUCATION PROGRAM	47,093
72710	PUPIL TRANSPORTATION	128,000
99100	TRANSFERS OUT	53,018
	TOTAL SCHOOL FEDERAL PROJECTS	\$ 9,959,314

CENTRAL CAFETERIA FUND - #143

73100	FOOD SERVICES	5,700,000
	TOTAL CENTRAL CAFETERIA FUND	\$ 5,700,000

GENERAL DEBT SERVICE FUND - #151

82110	PRINCIPAL - GENERAL GOVERNMENT	1,762,450
82120	PRINCIPAL - HIGHWAY & STREET	-
82130	PRINCIPAL - EDUCATION	3,599,200
82210	INTEREST - GENERAL GOVERNMENT	160,000
82220	INTEREST - HIGHWAY & STREET	-
82230	INTEREST - EDUCATION	2,036,966
82310	OTHER - GENERAL GOVERNMENT	99,134
82330	OTHER - EDUCATION	60,000
99100	TRANSFERS TO OTHER FUNDS	-
	TOTAL GENERAL DEBT SERVICE FUND	\$ 7,717,750

GENERAL CAPITAL PROJECT FUND - # 171

91110	GENERAL ADMINISTRATION PROJECTS	<u>872,000</u>
	TOTAL GENERAL CAPITAL PROJECT FUND	\$ 872,000
<u>EDUCATION CAPITAL PROJECT FUND - # 177</u>		
91300	EDUCATION CAPITAL PROJECTS	<u>600,000</u>
		\$ 600,000
<u>TOTAL APPROPRIATIONS</u>		<u>\$ 121,224,943</u>

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

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

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 15 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, 2009. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, 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 2009-2010 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, 2010.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2009

and prior years and the interest and penalty thereon collected during the year ending June 30, 2010, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2009. 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, 2010.

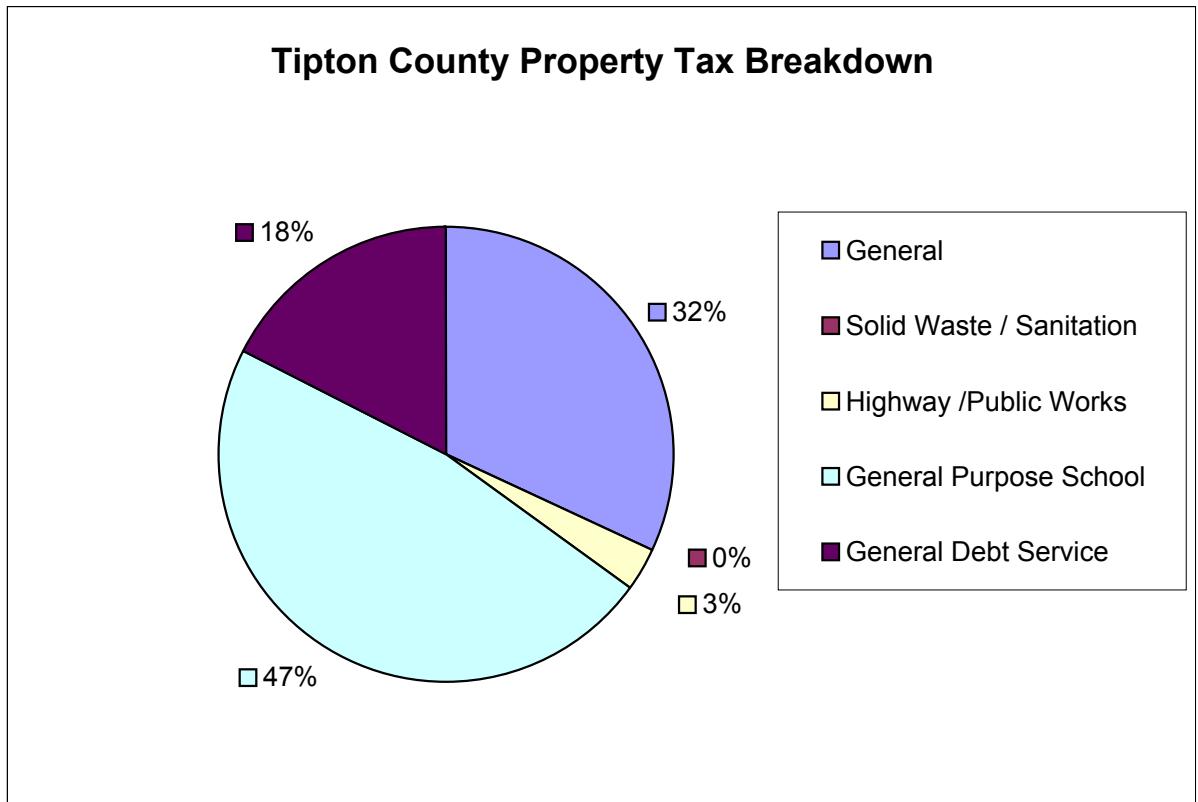
SECTION 9. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

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, 2009. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 17th day of August, 2009.

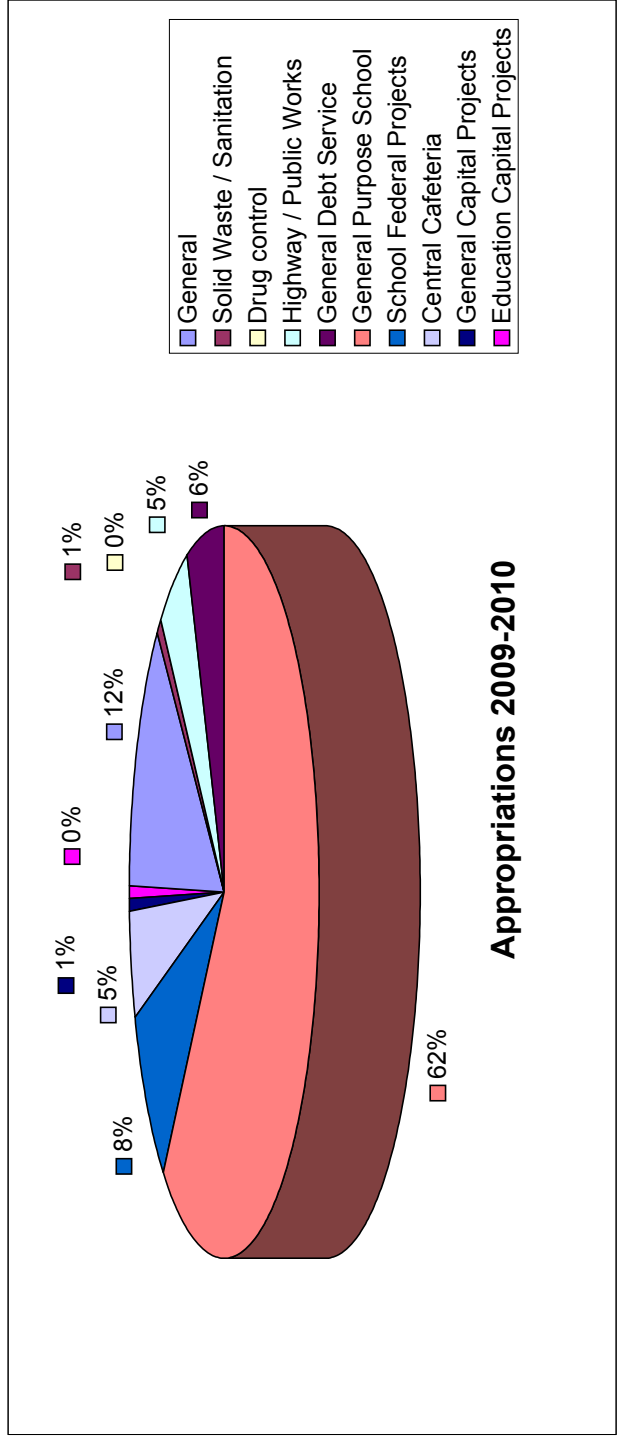
Tipton County, Tennessee
 Statement of Estimated Revenue from Current Property Taxes
 2009 Assessments Based Upon Estimated
 Assessed Valuation of \$ 960,000,000

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 8%	Net Estimated Collection of Taxes
General	\$ 0.75	\$ 7,200,000	\$ 576,000	\$ 6,624,000
Solid Waste / Sanitation	-	-	-	-
Highway /Public Works	0.07	672,000	53,760	618,240
General Purpose School	1.11	10,656,000	852,480	9,803,520
General Debt Service	0.41	3,936,000	314,880	3,621,120
Total	\$ 2.34	\$22,464,000.00	\$ 1,797,120.00	\$20,666,880.00



Tipton County, Tennessee
 Summary Statement of Proposed Operations
 For the Year Ending June 30, 2009

Fund	Estimated Beginning Fund Balance 7/1/2009	Estimated Revenue	Other Loans Issued	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Total Appropriations	Estimated Ending Fund Balance 6/30/2010
General	\$ 7,713,403	\$ 14,250,896	\$ 10,000	\$ -	\$ 21,974,299	\$ 14,792,586	\$ 14,792,586	\$ 7,181,713
Solid Waste / Sanitation	793,684	1,031,920	-	-	1,825,604	1,120,593	1,120,593	705,011
Drug control	164,510	64,800	-	-	229,310	64,800	64,800	164,510
Highway / Public Works	2,637,728	5,315,501	-	7,953,229	15,906,458	6,197,900	6,197,900	1,755,329
General Debt Service	12,028,614	4,867,906	-	600,000	17,496,520	7,715,983	7,715,983	9,780,537
General Purpose School	8,425,798	74,164,000	-	36,000	82,625,798	74,200,000	74,200,000	8,425,798
School Federal Projects	219,449	9,959,314	-	-	10,178,763	9,959,314	9,959,314	219,449
Central Cafeteria	1,595,975	5,700,000	-	7,295,975	14,591,950	5,700,000	5,700,000	1,595,975
General Capital Projects	132,793	-	750,000	-	882,793	872,000	872,000	10,793
Education Capital Projects	1,111,814	-	-	1,111,814	2,223,628	600,000	600,000	511,814
Total	\$34,823,768	\$115,354,337	\$ 760,000	\$ 636,000	\$151,574,105	\$121,223,177	\$121,223,177	\$30,350,928



**Tipton County Tennessee
Schedule of Debt Payments
For Fiscal Year 2009 - 2010**

Notes	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/09	Payment Fund Number	Principal	Interest	Total Debt Service
	Payable through General Debt Service Fund						
	Capital Outlay Note - Series 2006	\$ -	49,800.00	151	\$ 12,450.00	-	\$ 12,450.00
	Capital Outlay Note - Series 2009	\$ 750,000.00	-	151	\$ 750,000.00	10,000.00	\$ 760,000.00
	TOTAL NOTES:	\$ 750,000.00	\$ 49,800.00		\$ 762,450.00	\$ 10,000.00	\$ 772,450.00
	Payable through General Debt Service Fund						
Loan Agreements	School Construction - Series 1998	\$ -	\$ 2,800,000.00	151	\$ 500,000.00	\$ 147,000.00	\$ 647,000.00
	School Construction - Series 1999	-	5,597,089.00	151	200,000.00	285,000.00	485,000.00
	Various Purposes - Series 2002	-	2,267,809.20	151	1,000,000.00	150,000.00	1,150,000.00
	School Construction - Series 2004	-	3,918,000.00	151	259,000.00	195,900.00	454,900.00
	School Construction - Series 2007	-	14,999,000.00	151	559,000.00	824,945.00	1,383,945.00
	School Refunding - Series 2008	-	5,537,400.00	151	731,200.00	249,183.00	980,383.00
	TOTAL LOAN AGREEMENTS:	\$ -	\$ 35,119,298.20		\$ 3,249,200.00	\$ 1,852,028.00	\$ 5,101,228.00
	Payable through General Debt Service Fund						
GO Bonds	School Refunding Bonds - Series 2002	-	1,375,000.00	151	850,000.00	45,212.00	895,212.00
	Elementary School Bonds - Series 2002	-	7,250,000.00	151	500,000.00	289,726.00	789,726.00
	TOTAL GO BONDS:	\$ -	\$ 8,625,000.00		\$ 1,350,000.00	\$ 334,938.00	\$ 1,684,938.00
	Payable through the General Fund						
Capital Leases	Copy Machine (12/2004 - \$41,104.73)	\$ -	\$ 3,953.96	101	3,953.96	68.51	4,022.47
	Copy Machine (06/2006 - \$21,808.21)	-	13,757.19	101	4,503.90	236.10	4,740.00
	Copy Machine (12/2006 - \$11,245.02)	-	5,860.70	101	2,284.60	163.40	2,448.00
	Copy Machine (05/2007 - \$16,456.16)	-	8,795.58	101	3,296.88	324.48	3,621.36
	Copy Machine (03/2009 - \$ 5,995.00)	-	8,041.66	101	1,648.01	104.00	1,752.01
	TOTAL CAPITAL LEASES:	\$ -	\$ 40,409.09		\$ 15,687.35	\$ 896.49	\$ 16,583.84
Total Tipton County Debt Service		\$ 750,000.00	\$ 43,834,507.29		\$ 5,377,337.35	\$ 2,197,862.49	\$ 7,575,199.84

Debt Service By Fund

General Fund Debt Service Fund	Principal	Interest	Total Debt Service
	\$ 15,687.35	\$ 896.49	\$ 16,583.84
	5,361,650.00	2,196,966.00	7,558,616.00
	\$ 5,377,337.35	\$ 2,197,862.49	\$ 7,575,199.84

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	5,698,424	6,190,909	6,624,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	151,625	199,715	193,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	1,860	2,000	2,000
40130	CLERK & MASTER COLLECTION-PRIOR YR.	104,154	83,055	83,055
40140	INTEREST & PENALTY	32,890	35,240	35,240
40163	PAY IN LIEU OF TAXES-OTHER	257,100	252,832	252,832
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	374,259	381,400	381,400
40220	HOTEL/MOTEL TAX	66,683	50,227	50,227
40240	WHEEL TAX	1,545,972	1,540,000	1,540,000
40250	LITIGATION TAX-ALL COURTS	225,073	223,000	223,000
40270	BUSINESS TAX	75,439	74,250	74,250
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	214,492	211,000	211,000
40350	INTERSTATE TELECOMMUNICATION TAX	3,102	2,130	2,130
	TOTAL LOCAL TAXES	8,751,073	9,245,758	9,672,134
<u>LICENSES & PERMITS</u>				
41000	<u>LICENSES</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION	0	60,000	60,000
41140	CABLE TV FRANCHISE	30,053	29,000	30,000
41500	<u>PERMITS</u>			
41520	BUILDING PERMITS	37,234	30,000	40,000
	TOTAL LICENSES & PERMITS	67,287	119,000	130,000
<u>FINES, FORFEITURES & PENALTIES</u>				
42000	<u>CIRCUIT COURT</u>			
42100	CIRCUIT COURT			
42110	FINES	11,594	10,700	10,700
42120	OFFICERS COST	15,617	17,600	17,600
42140	DRUG CONTROL FINES	7,665	7,500	7,500
42141	DRUG COURT FEES	1,076	1,100	1,100
42180	DUI TREATMENT FINES	2,083	1,500	1,500
42190	DATA PROCESSING FEE - CIRCUIT COURT	488	1,000	1,000
42191	COURTROOM SECURITY FEE	73	100	100
42192	VICTIMS ASSISTANCE ASSESSMENTS	4	2,500	2,500
42200	<u>CRIMINAL COURT</u>			
42210	FINES	51,999	55,000	55,000
42300	<u>GENERAL SESSIONS COURT</u>			
42310	FINES	48,704	58,029	58,029
42320	OFFICERS COST	93,295	94,000	94,000
42330	GAME AND FISH	490	400	400
42340	DRUG CONTROL FINES	16,512	23,500	23,500
42341	DRUG COURT FEES	16,879	15,600	15,600
42350	JAIL FEES	109,660	106,000	106,000
42380	DUI - TREATMENT FUNDS	12,676	12,000	12,000
42390	DATA PROCESSING FEE - GENERAL SESSION	10,985	10,000	10,000
42391	COURTROOM SECURITY FEE	2,276	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS	3,235	36,000	36,000
42400	<u>JUVENILE COURT</u>			
42410	FINES	1,048	1,500	1,500
42420	OFFICERS COST	5,162	3,017	3,017
42440	DRUG CONTROL FINES	0	100	100
42441	DRUG COURT FEES	0	100	100
42450	JAIL FEES	0	0	0
42490	DATA PROCESSING FEE - JUVENILE COURT	416	385	385

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
42500	CHANCERY COURT			
42520	OFFICERS COST	3,007	3,000	3,000
42530	DATA PROCESSING FEE - CHANCERY COURT	3,938	3,500	3,500
42600	OTHER COURTS - IN-COUNTY			
42640	DRUG CONTROL FINES	255	200	200
42900	OTHER FINES FOREITURES & PENALTIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	5,640	3,600	3,600
42990	OTHER FINES FOREITURES & PENALTIES	4,452	100	100
	TOTAL FINES, FORFEITURES & PENALTIES	429,229	470,231	470,231
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43102	OTHER EMPLOYEE BENEFIT CHARGES/CONT.	0		
43190	OTHER GENERAL SERVICES/PROBATE	125,910	125,000	125,000
43300	FEES			
43350	COPY MACHINE FEES	299	300	300
43370	TELEPHONE	36,126	22,300	22,300
43380	VENDING MACHINE COMMISSIONS	583	400	400
43392	DATA PROCESSING FEE - REGISTER	24,858	20,820	20,820
43394	DATA PROCESSING FEE - SHERIFF	1,974	2,400	2,400
43395	SEXUAL OFFENDER REGISTRATION FEE-SHEI	6,385	8,000	8,000
43396	DATA PROCESSING FEE - COUNTY CLERK	0	3,110	3,110
43517	TUITION - OTHER	0	350	350
	TOTAL CHARGES FOR SERVICES	196,135	182,680	182,680
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44120	LEASE / RENTALS	29,739	41,080	41,080
44130	SALE OF MATERIALS & SUPPLIES	4,952	4,800	4,800
44131	COMMISSARY SALES	38,201	20,000	20,000
44135	SALE OF GAS/ADC,911,EMA	14,771	14,000	20,700
44140	SALE OF MAPS	4,081	2,000	2,000
44170	MISCELLANEOUS REFUNDS	14,798	22,500	22,500
44500	NONRECURRING ITEMS			
44513	GAIN ON DISPOSAL OF PROPERTY	0	65,511	0
44514	REVENUE FROM JOINT VENTURE	32,500	32,500	32,500
44540	SALE OF PROPERTY	0	0	0
44560	DAMAGES RECOVERED FROM INDIVIDUALS	1,765	4,170	4,170
44570	CONTRIBUTIONS & GIFTS	0	3,816	3,816
44990	OTHER LOCAL REVENUE			
44990	OTHER LOCAL REVENUE	0	0	0
	TOTAL OTHER LOCAL REVENUE	140,807	210,377	151,566
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45100	EXCESS FEES			
45190	TRUSTEE	0	0	0
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	429,577	440,000	440,000
45520	CIRCUIT COURT CLERK	131,992	145,000	145,000
45540	GENERAL SESSIONS CLERK	406,705	400,000	400,000
45550	CLERK & MASTER	272,772	250,000	250,000
45560	JUVENILE COURT CLERK	66,254	35,000	35,000
45580	REGISTER	330,499	260,000	260,000
45590	SHERIFF	18,844	21,000	21,000
45610	TRUSTEE	687,512	712,000	712,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	2,344,155	2,263,000	2,263,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE INCLUDES A SALARY INCREASES 0.00%
 GENERAL FUND NO. 101 HEALTH INSURANCE INCREASES 3.50%
 STATEMENT OF PROPOSED OPERATIONS SHOWN WITH A TAX RATE \$0.75
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
<u>46000 STATE OF TENNESSEE</u>				
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	6,750	9,950	9,950
46160	STATE REAPPRAISAL GRANT	18,243	18,434	15,680
46200	PUBLIC SAFETY GRANTS			
46210	LAW ENFORCEMENT TRAINING GRANT	45,000	27,600	27,600
46290	OTHER PUBLIC SAFETY GRANTS	26,478	0	0
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS	330,350	336,034	357,170
46390	OTHER HEALTH AND WELFARE GRANT	0	0	0
46400	PUBLIC WORKS GRANT			
46420	STATE AID PROGRAM	0		
46430	LITTER PROGRAM	34,255	36,575	36,575
46800	OTHER STATE REVENUE			
46820	INCOME TAX	97,978	123,180	123,180
46830	BEER TAX	19,312	18,700	18,700
46840	ALCOHOLIC BEVERAGE TAX	67,712	70,172	70,172
46850	MIXED DRINK TAX	566	329	329
46880	BOARDING OF JURORS	3,016	4,225	4,225
46890	PRISONER TRANSPORTATION	0	100	100
46915	CONTRACTED PRISONER BOARDING	318,570	316,000	350,000
46960	REGISTAR SALARY REIMBURSEMENT	21,380	16,300	16,300
46980	OTHER STATE GRANT	21,104	42,433	42,433
46990	OTHER STATE REVENUE	61,839	3,198	3,198
TOTAL STATE OF TENNESSEE		1,072,553	1,023,230	1,075,612
<u>47000 FEDERAL GOVERNMENT</u>				
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	0	0	0
47180	COMMUNITY DEVELOPMENT	341,348	0	0
47220	CIVIL DEFENSE REIMBURSEMENT	0	35,035	56,000
47230	DISASTER RELIEF	0	0	0
47235	HOMELAND SECURITY GRANTS	436,036	100,000	101,000
47250	LAW ENFORCEMENT TRAINING GRANT	0		
47590	OTHER FEDERAL THROUGH STATE	0	0	0
47990	OTHER DIRECT FEDERAL REVENUE	0	0	0
TOTAL FEDERAL GOVERNMENT		777,384	135,035	157,000
<u>48000 OTHER GOVERNMENTS & CITIZEN GROUPS</u>				
48100	OTHER GOVERNMENTS			
48110	PRISONER BOARD	0		
48140	CONTRACTED SERVICES/ ID REIMBURSEMEN	9,537	108,262	148,673
48990	OTHER(JUV. JUDGE)	0	0	0
TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS		9,537	108,262	148,673
TOTAL ESTIMATED REVENUE		13,788,160	13,757,573	14,250,896
NOTES ISSUED				
49300	CAPITAL LEASED ISSUED	0		10,000
49500	OTHER LOAN PROCEEDS	205,163	0	0
49700	INSURANCE RECOVERY	22,481		
49800	OPERATIONAL TRANSFER	0		
TOTAL ESTIMATED REVENUE & OTHER SOURCES		14,015,804	13,757,573	14,260,896

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
<u>ESTIMATED EXPENDITURES</u>				
50000	<u>GENERAL GOVERNMENT</u>			
51000	<u>GENERAL ADMINISTRATION</u>			
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	56,200	57,000	65,000
201	SOCIAL SECURITY	5,552	6,273	6,885
204	RETIREMENT	2,460	2,435	2,435
210	UNEMPLOYMENT COMPENSATION	2	210	210
305	AUDIT SERVICES	11,728	15,500	15,500
308	CONSULTANTS	369	1,000	3,000
320	DUES & MEMBERSHIPS	22,865	8,025	8,000
331	LEGAL SERVICES	24,000	25,000	25,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	4,192	6,500	6,500
355	TRAVEL	5,016	6,000	12,000
506	LIABILITY INSURANCE	435	2,965	3,025
508	CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	0	0	0
	TOTAL COUNTY COMMISSION	132,819	130,908	147,555
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	4,500	2,500	4,500
201	SOCIAL SECURITY	343	191	344
204	RETIREMENT	59	0	0
210	UNEMPLOYMENT COMPENSATION	0	0	0
435	OFFICE SUPPLIES	70	150	150
	TOTAL BEER BOARD	4,972	2,841	4,994
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	98,800	101,764	101,764
119	ACCOUNTANTS/BOOKEEPER - PAYROLL	0	0	40,000
161	SECRETARY	31,470	32,414	35,165
169	PART-TIME PERSONNEL	12,542	15,450	20,000
186	LONGEVITY PAY	1,250	1,250	1,250
201	SOCIAL SECURITY	10,616	11,542	15,161
204	STATE RETIREMENT	13,908	14,846	19,501
205	EMPLOYEE & DEPENDENT INSURANCE	16,929	17,946	18,574
210	UNEMPLOYMENT COMPENSATION	97	140	140
307	COMMUNICATION	2,499	2,750	2,750
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	0	500	1,000
349	PRINTING; STATIONERY, FORMS	785	2,500	2,500
355	TRAVEL	3,752	4,000	5,000
399	OTHER CONTRACTED SERVICES	1,654	2,000	2,000
435	OFFICE SUPPLIES	1,890	4,000	4,000
452	UTILITIES	4,109	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	200	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	418	640	510
506	LIABILITY INSURANCE	646	325	325
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	882	1,065	150
513	WORKMANS COMPENSATION	246	860	850
599	OTHER CHARGES / INDUSTRIAL DEV.	3,312	6,000	6,000
719	OFFICE EQUIPMENT	604	3,000	3,000
	TOTAL COUNTY EXECUTIVE	206,609	228,792	285,440
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	63,510	65,415	65,415
161	SECRETARY/ 1ST DEPUTY	31,470	34,474	34,474
162	CLERICAL PERSONNEL/ 2ND DEPUTY	31,470	32,414	34,474

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
	/FULL TIME PERSONNEL	0	0	0
169	PART-TIME PERSONNEL	8,415	12,000	12,000
186	LONGEVITY PAY	3,400	3,550	3,550
187	OVERTIME PAY	1,572	5,000	1,000
192	ELECTION COMMISSION/ (\$75*5)*64=24000	14,275	18,000	9,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCT	24,492	62,000	0
201	SOCIAL SECURITY	12,508	14,900	12,233
204	STATE RETIREMENT	12,597	13,549	14,751
205	EMPLOYEE & DEPENDENT INSURANCE	18,202	19,148	19,818
210	UNEMPLOYMENT COMPENSATION	428	450	630
305	AUDIT	0	13,175	0
307	COMMUNICATION	1,918	3,500	5,000
320	DUES & MEMBERSHIPS/ PREVIOUSLY TRAVEL	2,400	3,150	3,000
328	JANITORIAL SERVICES	6,300	6,300	6,300
332	LEGAL NOTICE;RECORDING, COURT COSTS	3,326	4,000	2,500
335	MAINT. & REPAIR SERVICE-BUILDING	3,973	10,625	9,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	12,801	12,975	12,000
348	POSTAGE	10,000	11,000	10,000
349	PRINTING; STATIONERY & FORMS/E ELECTIOI	3,761	7,220	3,000
351	RENTALS	500	1,130	0
355	TRAVEL	4,869	5,000	5,000
414	DUPLICATING SUPPLIES	43	2,000	2,000
435	OFFICE SUPPLIES	6,117	8,400	4,000
452	UTILITIES	8,203	9,600	9,300
502	BUILDING AND CONTENT INSURANCE	1,116	910	555
506	LIABILITY INSURANCE	957	1,410	1,280
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	685	835	840
599	OTHER CHARGES	428	1,000	1,000
709	DATA PROCESSING EQUIP	5,691	5,000	4,000
711	FURNITURE & FIXTURES	0	0	500
719	OFFICE EQUIPMENT	1,762	2,300	1,000
	TOTAL ELECTION COMMISSION	297,189	390,430	287,620
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	72,503	74,678	74,678
162	CLERICAL PERSONNEL/3.13	96,302	104,043	104,043
186	LONGEVITY PAY	1,250	1,350	1,500
201	SOCIAL SECURITY	12,480	12,973	13,787
204	STATE RETIREMENT	15,052	17,086	17,586
205	EMPLOYEE & DEPENDENT INSURANCE	30,734	34,660	35,873
210	UNEMPLOYMENT COMPENSATION	283	280	540
307	COMMUNICATION	1,174	1,000	2,000
320	DUES AND MEMBERSHIPS	135	200	200
355	TRAVEL	2,842	3,000	2,500
399	OTHER CONTRACTED SERVICES/ BOOK REPAIR		0	5,000
414	DUPLICATING SUPPLIES	105	525	300
435	OFFICE SUPPLIES	4,022	7,000	6,000
452	UTILITIES	5,807	7,000	7,000
502	BUILDING AND CONTENT INSURANCE	610	930	740
506	LIABILITY INSURANCE	821	630	640
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	878	1,095	900
599	OTHER CHARGES	0	0	0
709	DATA PROCESSING EQUIPMENT	30,195	30,000	30,000
711	FURNITURE & FIXTURES	134	500	500
719	OFFICE EQUIPMENT	217	3,000	2,000
	TOTAL REGISTER OF DEEDS	275,544	299,950	305,787
51720	DEVELOPMENT/PLANNING & ZONING			

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
105	SUPERVISOR/DIRECTOR	54,392	56,025	56,025
161	SECRETARY	4,435	4,569	1,200
162	CLERICAL PERSONNEL	31,470	32,414	32,414
186	LONGEVITY PAY	1,500	1,700	1,900
189	OTHER - BUILDING INSPECTOR	72,096		
	BUILDING INSPECTOR #1	0	39,167	39,167
	CODE ENFORCEMENT - BUILDING INSPECTOR #2	0	35,092	35,092
191	BOARD & COMMITTEE MEMBER FEES	4,750	8,400	8,400
201	SOCIAL SECURITY	12,605	13,569	13,326
204	STATE RETIREMENT	15,979	17,028	17,141
205	EMPLOYEE & DEPENDENT INSURANCE	15,524	16,550	17,129
210	UNEMPLOYMENT COMPENSATION	288	350	720
307	COMMUNICATION	2,186	2,200	2,200
335	MAINT. & REPAIR SERVICE-BUILDING	5	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	1,243	2,000	3,000
355	TRAVEL/ALL	2,865	3,400	3,000
356	TUITION(RECERTIFICATION)	1,491	3,600	2,000
425	GASOLINE/ 2100@3	5,384	4,400	6,500
435	OFFICE SUPPLIES	2,326	4,500	2,500
452	UTILITIES	2,918	3,600	3,600
502	BUILDING AND CONTENT INSURANCE	317	565	740
506	LIABILITY INSURANCE	780	1,080	1,050
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	1,321	1,045	890
513	WORKMANS COMPENSATION	827	1,020	850
599	OTHER CHARGES - CODE ENFORCEMENT	0	0	0
709	COMPUTER EQUIPMENT	2,939	500	1,000
718	MOTOR VEHICLES	20,872	0	0
	TOTAL PLANNING & ZONING	258,513	253,274	250,344
51730	BUILDINGS			
166	CUSTODIAL PERSONNEL	52,628		
	CUSTODIAN #2		27,103	27,103
	CUSTODIAN #3 -		27,103	27,103
167	MAINTENANCE PERSONNEL	66,909		
	MAINTENANCE ENGINEER		39,078	39,078
	ASST. MAINT. ENGINEER		31,389	31,389
186	LONGEVITY PAY	1,550	1,850	2,250
201	SOCIAL SECURITY	9,080	9,694	9,710
204	STATE RETIREMENT	11,763	12,400	12,268
205	EMPLOYEE & DEPENDENT INSURANCE	37,897	40,400	43,277
210	UNEMPLOYMENT COMPENSATION	279	400	720
307	COMMUNICATION	2,770	3,500	3,500
312	CONTRACTS W/PRIVATE AGENCY	9,568	14,000	14,000
335	MAINT. & REPAIR SERVICE-BUILDING	8,142	10,000	10,000
338	MAINT. & REPAIR SERVICE- VEHICLES	7,920	15,000	15,000
410	CUSTODIAL SUPPLIES	12,029	15,000	12,000
425	GASOLINE/ 4000@3.00 GAL	12,819	7,000	12,000
446	SMALL TOOLS	5,585	6,500	6,500
451	UNIFORMS	4,636	5,500	5,000
452	UTILITIES	14,535	18,000	18,000
502	BUILDING AND CONTENT INSURANCE	1,142	430	440
506	LIABILITY INSURANCE	422	335	325
511	VEHICLE & EQUIPMENT INSURANCE	2,487	3,635	1,020
513	WORKMANS COMPENSATION	7,517	8,055	7,300
707	BUILDING IMPROVEMENTS - Roof REAR Bldg.	0	0	20,000
717	MAINT. EQUIPMENT	6,147	14,500	7,000
718	MOTOR VEHICLES	7,590	2,000	30,000
	TOTAL BUILDINGS	283,415	312,872	354,983

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
51750	CODE COMPLIANCE/TOSHA			
161	SECRETARY	4,691	4,833	4,833
189	OTHER SALARIES & WAGES/TOSHA INSP.	4,692	4,833	4,833
191	BOARD & COMMITTEE MEMBER FEES	0	2,100	1,000
201	SOCIAL SECURITY	710	900	816
204	STATE RETIREMENT	923	1,158	1,050
205	UNEMPLOYMENT COMPENSATION	0	70	180
355	TRAVEL	0	0	1,500
435	OFFICE SUPPLIES	0	200	200
	TOTAL CODE COMPLIANCE	11,016	14,094	14,412
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	45,427	46,790	46,790
162	CLERICAL PERSONNEL	0	0	0
186	LONGEVITY PAY	150	200	250
201	SOCIAL SECURITY	3,266	3,384	3,599
204	STATE RETIREMENT	4,470	4,680	4,629
205	EMPLOYEE & DEPENDENT INSURANCE	11,835	12,342	12,774
210	UNEMPLOYMENT COMPENSATION	70	115	180
307	COMMUNICATION	294	465	355
337	MAINT. & REPAIR SERVICE-OFFICE EQUIP	10,205	10,000	9,600
338	MAINT. & REPAIR SERVICE- VEHICLES	0	500	1,500
355	TRAVEL	2,421	2,525	2,550
399	OTHER CONTRACTED SERVICES	0	4,000	0
425	GASOLINE(300@\$3.00GAL)	0	855	900
435	OFFICE SUPPLIES	3,780	5,100	4,000
506	GENERAL LIABILITY	120	85	85
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	0	600	600
513	WORKMANS COMPENSATION	192	270	270
709	DATA PROCESSING EQUIPMENT	275	17,635	5,000
719	OFFICE EQUIPMENT	3,389	0	0
	TOTAL GEOGRAPHICAL INFORMATION SYSTEM	85,894	109,546	93,082
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	900	1,600	1,600
312	CONTRACT SERVICES/HEATING & A.C.	2,204	36,500	10,000
328	JANITORIAL SERVICES	18,622	16,400	19,100
335	MAINT. & REPAIR SERVICES-BLDG.	14,731	17,000	16,000
339	MATCHING GRANT(S)	0	0	0
410	CUSTODIAL SUPPLIES	9,556	10,000	10,000
452	UTILITIES	884	1,100	1,100
506	LIABILITY INSURANCE	94	0	0
707	BUILDING IMPROVEMENTS	18,921	18,000	20,000
711	FURNITURE & FIXTURES	782	2,000	2,000
	TOTAL COUNTY BUILDINGS/COURTHOUSE	66,694	102,600	79,800
	TOTAL GENERAL ADMINISTRATION	1,622,665	1,845,307	1,824,017
52000	<u>FINANCE</u>			
52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	54,552	56,189	56,189
161	SECRETARY	31,470	32,414	32,414
162	CLERICAL PERSONNEL	31,470	32,414	32,414
186	LONGEVITY PAY	2,900	2,950	3,000
201	SOCIAL SECURITY	9,006	9,480	9,487
204	STATE RETIREMENT	11,561	12,193	12,203
205	EMPLOYEE & DEPENDENT INSURANCE	15,186	16,299	16,869
210	UNEMPLOYMENT COMPENSATION	246	250	540

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
307	COMMUNICATION	1,712	2,200	2,200
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	7,817	9,000	10,000
348	POSTAL CHARGES	27,735	31,730	34,200
355	TRAVEL(OUT OF COUNTY)	968	3,500	3,500
414	DUPLICATING SUPPLIES	187	300	300
435	OFFICE SUPPLIES	2,943	4,000	4,000
452	UTILITIES	4,065	4,600	4,600
502	BUILDING AND CONTENT INSURANCE	395	605	480
506	LIABILITY INSURANCE	619	470	480
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	592	735	625
709	DATA PROCESSING EQUIPMENT	3,374	1,000	2,500
719	OFFICE EQUIPMENT	305	1,000	1,000
TOTAL ACCOUNTING & BUDGETING		207,103	221,329	227,001
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	72,503	74,678	74,678
161	SECRETARY	126,818	147,368	147,368
162	CLERICAL PERSONNEL/PERSONAL PROP.	30,622	35,165	35,165
169	PART-TIME PERSONNEL	96	1,500	1,500
186	LONGEVITY PAY	3,350	3,700	3,950
189	OTHER SALARIES & WAGES/EQU.BOARD	1,800	1,500	1,500
201	SOCIAL SECURITY	17,380	20,189	20,208
204	STATE RETIREMENT	21,887	25,969	25,993
205	EMPLOYEE & DEPENDENT INSURANCE	52,369	53,100	54,959
210	UNEMPLOYMENT COMPENSATION	385	420	900
307	COMMUNICATION	2,780	3,000	4,000
312	* CONTRACTS W/PRIVATE AGENCY	34,170	37,765	37,765
317	DATA PROCESSING SERVICES/MAP UPDATE	15,869	16,000	17,000
320	DUES & MEMBERSHIPS	1,716	1,750	1,800
337	MAINT.& REPAIR-OFFICE EQUIPMENT	237	2,000	2,500
354	TRANSPORTATION/IN COUNTY	4,200	4,200	4,200
355	TRAVEL/IN STATE	2,078	5,000	5,000
356	TUITION(RECERTIFICATION)	0	2,500	2,500
414	DUPLICATING SUPPLIES	502	1,000	2,000
435	OFFICE SUPPLIES	2,585	2,500	2,500
452	UTILITIES	7,736	8,980	9,000
502	BUILDING AND CONTENT INSURANCE	787	1,200	955
506	LIABILITY INSURANCE	1,381	940	800
508	PREMIUMS ON CORPORATE SURETY BONDS	0	340	0
513	WORKMANS COMPENSATION	9,301	10,695	9,425
709	DATA PROCESSING EQUIPMENT	0	3,500	2,000
719	OFFICE EQUIPMENT	32	500	2,000
TOTAL PROPERTY ASSESSOR'S OFFICE		410,584	465,459	469,666
52310	REAPPRAISAL PROGRAM			
186	LONGEVITY PAY	600	650	650
189	OTHER SALARIES & WAGES	35,579	32,000	41,241
201	SOCIAL SECURITY	2,733	3,201	3,205
204	STATE RETIREMENT	1,427	0	0
210	UNEMPLOYMENT COMPENSATION	135	140	360
307	COMMUNICATION	0	600	600
317	DATA PROCESSING SERVICE	5,054	1,500	5,500
338	VEHICLE MAINTENANCE	1,156	250	1,500
348	POSTAGE	7,790	2,500	2,500
355	TRAVEL	35	1,000	1,000
425	GASOLINE /900@\$3 GAL	2,215	2,000	2,700
506	LIABILITY INSURANCE	0	320	325
511	VEHICLE & EQUIPMENT INSURANCE	440	535	450
513	WORKMANS COMPENSATION	140	240	210

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
599	OTHER CHARGES	0	0	500
718	MOTOR VEHICLES	20,777	0	0
	TOTAL OTHER FINANCE/REAPPRAISAL	78,081	44,936	60,741
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	72,503	74,678	74,678
162	CLERICAL PERSONNEL/4	121,981	129,798	132,397
186	LONGEVITY PAY	1,550	1,750	1,950
196	INSERVICE TRAINING	0	500	500
201	SOCIAL SECURITY	14,359	15,345	15,990
204	STATE RETIREMENT	19,051	20,376	20,376
205	EMPLOYEE & DEPENDENT INSURANCE	27,507	29,305	30,331
210	UNEMPLOYMENT COMPENSATION	289	350	720
302	ADVERTISING	466	394	550
307	COMMUNICATION	1,138	925	1,800
320	DUES & MEMBERSHIPS	250	250	250
337	MAINT.& REPAIR-OFFICE EQUIPMENT	5,204	5,336	5,500
355	TRAVEL	1,807	2,500	2,500
414	DUPLICATING SUPPLIES	0	0	500
435	OFFICE SUPPLIES	7,183	6,000	7,000
452	UTILITIES	6,272	7,200	7,200
502	BUILDING AND CONTENT INSURANCE	639	975	775
506	LIABILITY INSURANCE	889	940	800
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	1,028	1,190	1,040
709	DATA PROCESSING EQUIPMENT	0	9,130	2,000
711	FURNITURE & FIXTURES	0	0	1,000
719	OFFICE EQUIPMENT	0	0	1,500
	TOTAL COUNTY TRUSTEE'S OFFICE	282,116	306,942	309,357
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	72,503	74,678	74,678
162	CLERICAL PERSONNEL (8)	226,737	240,000	245,360
186	LONGEVITY PAY	3,300	4,000	4,350
201	SOCIAL SECURITY	22,291	23,107	24,816
204	STATE RETIREMENT	29,363	30,230	31,492
205	EMPLOYEE & DEPENDENT INSURANCE	50,028	53,820	55,704
210	UNEMPLOYMENT COMPENSATION	490	560	560
307	COMMUNICATION	2,375	3,000	3,000
320	DUES & MEMBERSHIPS	150	481	516
337	MAINT.& REPAIR -OFFICE EQUIPMENT	12,769	11,050	12,223
348	POSTAL CHARGES	16,050	22,500	23,400
349	PRINTING; STATIONERY & FORMS	2,099	2,100	2,100
355	TRAVEL	2,943	4,000	4,000
414	DUPLICATING SUPPLIES	936	10,200	1,000
435	OFFICE SUPPLIES	6,736	7,000	7,000
452	UTILITIES	3,178	4,000	3,800
502	BUILDING AND CONTENT INSURANCE	484	670	815
506	LIABILITY INSURANCE	1,414	1,410	1,435
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	1,592	1,840	1,610
709	DATA PROCESSING EQUIPMENT(2 computers)	520	2,000	0
711	FURNITURE & FIXTURES	0	0	0
719	OFFICE EQUIPMENT	0	0	0
	TOTAL COUNTY COURT CLERK	455,958	496,646	497,859
	TOTAL FINANCE	1,433,842	1,535,312	1,564,624
53000	ADMINISTRATION OF JUSTICE			

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	72,503	74,678	74,678
162	CLERICAL PERSONNEL/(7 +1/2=8)	225,413	240,331	245,715
186	LONGEVITY PAY	5,100	4,500	5,400
187	OVERTIME PAY	300	0	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	543	600	600
194	JURY & WITNESS FEES	39,895	38,000	35,000
201	SOCIAL SECURITY	22,155	25,000	25,000
204	STATE RETIREMENT	28,388	31,527	31,527
205	EMPLOYEE & DEPENDENT INSURANCE	49,156	55,360	57,298
210	UNEMPLOYMENT COMPENSATION	584	630	630
307	COMMUNICATION	3,604	4,300	4,300
320	DUES & MEMBERSHIPS	235	500	500
337	MAINT.& REPAIR -OFFICE EQUIPMENT	10,583	12,000	12,000
348	POSTAL CHARGES	17,588	18,000	18,000
355	TRAVEL	2,851	4,000	4,000
414	DUPLICATING SUPPLIES	2,118	2,500	2,500
435	OFFICE SUPPLIES	14,123	14,000	14,000
452	UTILITIES	1,873	2,100	2,000
502	BUILDING AND CONTENT INSURANCE	1,188	1,315	1,700
506	LIABILITY INSURANCE	1,423	1,410	1,435
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	1,523	1,790	1,630
709	DATA PROCESSING EQUIPMENT	1,450	5,000	5,000
711	FURNITURE & FIXTURES	578	1,000	1,000
719	OFFICE EQUIPMENT	5,449	1,000	1,000
	TOTAL CIRCUIT COURT	508,623	539,541	545,913
53200	CRIMINAL COURT			
105	SUPERVISOR/DIRECTOR	31,200	32,136	32,136
186	LONGEVITY PAY	0	0	150
201	SOCIAL SECURITY	2,335	2,458	2,458
204	STATE RETIREMENT	3,070	3,162	3,162
205	EMPLOYEE & DEPENDENT INSURANCE	4,986	5,350	5,537
210	UNEMPLOYMENT COMPENSATION	70	70	180
307	COMMUNICATION	279	830	1,000
355	TRAVEL	0	0	500
414	DUPLICATING SUPPLIES	0	500	500
435	OFFICE SUPPLIES	112	500	1,500
513	WORKMANS COMPENSATION	0	185	185
719	OFFICE EQUIPMENT	0	500	500
	TOTAL CRIMINAL COURT	42,052	45,691	47,808
53300	GENERAL SESSIONS COURT			
102	JUDGE'S SALARY	144,480	148,668	154,320
103	ADMINISTRATIVE ASSISTANT	43,000	44,290	44,290
186	LONGEVITY PAY	750	800	850
201	SOCIAL SECURITY	11,525	11,913	15,259
204	STATE RETIREMENT	18,448	19,066	19,627
205	EMPLOYEE & DEPENDENT INSURANCE	16,472	17,575	18,454
210	UNEMPLOYMENT COMPENSATION	70	70	180
307	COMMUNICATION	2,747	3,900	3,900
320	DUES & MEMBERSHIPS	850	900	900
354	TRANSPORTATION - AA RECERTIFICATION	0	750	750
355	TRAVEL	976	1,500	1,500
435	OFFICE SUPPLIES	517	600	500
452	UTILITIES	1,932	2,000	2,200
502	BUILDING AND CONTENT INSURANCE	1,225	1,300	1,755
506	LIABILITY INSURANCE	715	470	480
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
513	WORKMANS COMPENSATION	723	1,105	1,000
709	DATA PROCESSING EQUIPMENT	23,971	1,500	1,000
719	OFFICE EQUIPMENT	0	0	500
	TOTAL GENERAL SESSIONS COURT	268,401	256,407	267,465
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	72,503	74,678	74,678
162	CLERICAL PERSONNEL/ (4)	129,387	133,803	133,803
168	TEMPORARY PERSONNEL	0	3,000	6,700
186	LONGEVITY PAY	2,000	2,150	2,350
194	JURY & WITNESS FEES	0	100	100
201	SOCIAL SECURITY	14,633	15,000	16,641
204	STATE RETIREMENT	19,866	20,500	21,174
205	EMPLOYEE & DEPENDENT INSURANCE	38,122	40,600	42,021
210	UNEMPLOYMENT COMPENSATION	350	350	720
307	COMMUNICATION	1,479	1,500	2,470
320	DUES & MEMBERSHIPS	95	500	550
332	LEGAL NOTICES;RECORDING,COURT COSTS	839	500	500
337	MAINT.& REPAIRS-OFFICE EQUIPMENT	6,765	8,000	8,500
355	TRAVEL	738	5,000	4,500
414	DUPLICATING SUPPLIES	544	600	650
435	OFFICE SUPPLIES	10,561	13,000	13,700
452	UTILITIES	2,032	2,300	2,300
502	BUILDING AND CONTENT INSURANCE	1,292	1,410	1,850
506	LIABILITY INSURANCE	941	780	800
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	1,072	1,235	1,220
709	DATA PROCESSING EQUIPMENT	356	1,000	2,500
711	FURNITURE & FIXTURES - FILING SHELVES	0	0	5,500
719	OFFICE EQUIPMENT	285	500	550
	TOTAL CHANCERY COURT	303,860	326,506	343,777
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER	35,768	35,240	37,312
162	CLERICAL PERSONNEL/3	88,365	89,500	94,081
169	PART-TIME PERSONNE- JUV. COURT REFERE	0	10,000	10,000
186	LONGEVITY PAY	2,700	2,900	2,900
201	SOCIAL SECURITY	9,326	9,410	11,038
204	STATE RETIREMENT	10,268	10,760	12,929
205	EMPLOYEE & DEPENDENT INSURANCE	16,246	17,330	17,937
210	UNEMPLOYMENT COMPENSATION	407	350	540
307	COMMUNICATION	1,604	2,000	2,000
312	CONTRACTS W/ PRIVATE AGENCIES	0	0	0
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,188	3,500	3,500
339	MATCHING SHARE	0	100	100
349	PRINTING, STATIONERY, & FORMS	888	2,500	2,500
355	TRAVEL/TRAINING-IN STATE	550	750	750
399	OTHER CONTRACTED SERVICES/DETENTION	42,295	23,500	40,000
	Atoka	0	4,100	4,100
435	OFFICE SUPPLIES	1,597	2,500	2,000
452	UTILITIES	379	500	500
502	BUILDING & CONTENT INSURANCE	243	260	350
506	LIABILITY INSURANCE	657	780	800
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	661	765	655
709	DATA PROCESSING EQUIPMENT	200	2,000	2,000
	TOTAL JUVENILE COURT	215,342	218,745	245,992

08/13/09 Revision

TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
53800	PROBATE COURT			
111	PROBATION OFFICER/	37,244	38,380	38,380
162	CLERICAL PERSONNEL	21,294	20,199	20,200
186	LONGEVITY PAY	800	1,700	1,800
187	OVERTIME PAY	4,251	4,500	4,500
201	SOCIAL SECURITY	4,774	4,891	4,963
204	STATE RETIREMENT	1,184	1,972	2,608
210	UNEMPLOYMENT COMPENSATION	132	140	360
307	COMMUNICATION	220	200	400
310	CONTRACTS W/OTHER PUBLIC AGENCIES	3,900	3,600	4,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	0	100	500
355	TRAVEL	300	0	250
435	OFFICE SUPPLIES	2,306	4,200	3,500
452	UTILITIES	379	450	450
502	BUILDING & CONTENT INSURANCE	243	260	350
506	LIABILITY INSURANCE	97	320	320
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	278	375	320
709	DATA PROCESSING EQUIPMENT	0	0	1,000
	TOTAL PROBATE COURT	77,402	81,287	84,401
53900	OTHER ADMINISTRATION OF JUSTICE/COMPLEX			
307	COMMUNICATION	791	800	1,000
328	JANITORIAL SERVICES	17,742	20,000	20,000
335	MAINT.& REPAIR-BUILDING	12,681	15,000	15,000
336	MAINT.& REPAIR-EQUIPMENT/HEAT-AC	1,638	3,500	3,500
410	CUSTODIAL SUPPLIES	1,940	3,500	3,500
452	UTILITIES-THP	3,202	4,000	4,000
502	BUILDING AND CONTENT INSURANCE-THP	348	620	815
506	LIABILITY INSURANCE-THP	130	130	0
707	BUILDING IMPROVEMENTS	1,755	20,000	20,000
711	FURNITURE & FIXTURES	0	0	2,000
	TOTAL OTHER ADM. OF JUSTICE/COMPLEX	40,227	67,550	69,815
53930	VICTIM ASSISTANCE PROGRAM/ CARL PERKINS			
358	REMITTANCE OF REVENUE COLLECTED	2,263	38,000	38,000
	TOTAL VICTIM ASSISTANCE PROGRAM	2,263	38,000	38,000
	TOTAL ADMINISTRATION OF JUSTICE	1,458,170	1,573,727	1,643,171
54000	<u>PUBLIC SAFETY</u>			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	79,752	82,145	82,145
103	Assistants / Chiefs (2)	103,654	111,175	113,300
106	DEPUTIES/ (29)	919,639	1,033,000	1,055,750
108	INVESTIGATOR(S) (7)	233,923	283,275	285,825
109	CAPTAIN(S)1	50,000	51,500	51,500
110	LIEUTENANTS(1)	45,000	46,200	46,350
115	SERGEANT'S (4)	206,610	164,800	164,800
119	BOOKKEEPER	33,000	33,900	33,900
131	MEDICAL PERSONNEL	98,150	120,000	70,000
140	SALARY SUPPLEMENT - ST TRAINING(@600)	45,600	24,600	27,000
161	SECRETARY - NEW	0	0	0
162	CLERICAL PERSONNEL	89,520	0	0
	RECEPTION-CLERK(+1)	-	0	30,900
	SECRETARY - Clerk	-	30,900	30,900
	WARRANTS CLERK	-	30,900	30,900
	GRANTS-CLERK	-	30,900	30,900
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	25,167	30,000	35,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
185	EDUCATIONAL INCENTIVE	0	0	0
186	LONGEVITY PAY	13,900	14,400	16,550
187	OVERTIME PAY	91,471	130,000	100,000
189	OTHER SALARIES & WAGES + HOLIDAY	41,683	68,859	68,988
196	IN-SERVICE TRAINING	24,766	30,700	30,500
201	SOCIAL SECURITY	144,459	155,555	162,326
204	STATE RETIREMENT	173,050	197,700	206,674
205	EMPLOYEE & DEPENDENT INSURANCE	339,157	442,200	467,098
210	UNEMPLOYMENT COMPENSATION	3,749	3,500	9,000
307	COMMUNICATION	20,127	25,000	27,500
320	DUES & MEMBERSHIPS	2,517	3,000	8,500
322	TESTING	2,590	1,000	2,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	0	0	0
336	MAINT.& REPAIR-COMMUNICATION EQUIP.	3,238	4,000	4,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT	1,790	3,000	3,000
338	MAINT.& REPAIR-VEHICLES	69,350	81,072	75,000
354	TRANSPORTATION- TRAINING (SEE INSERVIC	2,182	5,000	5,000
355	TRAVEL- SHERIFF	3,212	4,000	4,000
414	DUPLICATING SUPPLIES	1,088	1,100	1,100
425	GASOLINE - (73,000@3.00)	170,689	206,710	219,000
435	OFFICE SUPPLIES	24,907	20,000	21,000
451	UNIFORMS(INCLUDES UNIFORMS FOR RESEF	31,785	38,400	38,400
452	UTILITIES	3,182	4,000	4,000
499	OTHER SUPPLIES & MAT./GUN RANGE	9,590	10,000	10,000
502	BUILDING AND CONTENT INSURANCE	1,566	2,740	3,470
506	LIABILITY INSURANCE	37,267	43,265	44,435
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	23,630	31,550	19,880
513	WORKMANS COMPENSATION	76,083	82,540	82,100
709	DATA PROCESSING EQUIPMENT	37,537	2,500	2,500
716	LAW ENFORCEMENT EQUIPMENT	304,136	56,220	20,000
718	MOTOR VEHICLES	321,443	217,000	178,400
719	OFFICE EQUIPMENT	13,847	10,628	15,000
	TOTAL SHERIFF'S DEPARTMENT	3,924,006	3,968,934	3,938,591
54160	ADMINISTRATION OF SEXUAL OFFENDER			
358	REMITTANCE OF REVENUE COLLECTED	0	3,000	4,000
435	OFFICE SUPPLIES	686	3,200	4,000
	TOTAL ADMINISTRATION OF SEXUAL OFFENDER	686	6,200	8,000
54210	JAIL			
109	CAPTAIN(1)	45,000	46,350	46,350
110	LIEUTENANT(1)	39,231	30,900	41,200
115	SERGEANT(S) - (4)	138,151	144,200	144,200
131	MEDICAL PERSONNEL(1)	0	5,000	40,000
160	GUARDS (25+1=26)	553,289	643,000	751,900
165	CAFETERIA PERSONNEL/3.5	80,000	82,400	82,400
185	EDUCATIONAL INCENTIVE	0	0	0
186	LONGEVITY PAY	4,250	5,650	6,350
187	OVERTIME PAY	21,539	16,000	28,000
189	OTHER SALARIES & WAGES/SICK/VACATION	42,240	55,000	52,925
196	IN-SERVICE TRAINING	14,576	14,000	14,000
201	SOCIAL SECURITY	68,481	73,000	92,360
204	STATE RETIREMENT	87,392	92,500	118,801
205	EMPLOYEE & DEPENDENT INSURANCE	165,592	197,500	236,226
210	UNEMPLOYMENT COMPENSATION	2,398	2,570	2,570
307	COMMUNICATION	3,917	4,000	4,000
316	CONTRIBUTION	0	5,500	0
336	MAINT.& REPAIR- EQUIP.	11,164	12,000	12,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT	2,923	5,000	5,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
354	TRANSPORTATION- TRAINING	2,432	7,000	7,000
355	TRAVEL/EXTRADITION	4,230	5,000	5,000
410	CUSTODIAL SUPPLIES	16,297	20,000	20,000
413	DRUGS & MEDICAL SUPPLIES	164,997	250,000	200,000
414	DUPLICATING SUPPLIES	477	1,500	1,500
422	FOOD SUPPLIES	132,283	130,000	135,000
435	OFFICE SUPPLIES	4,416	5,000	8,000
441	PRISONERS CLOTHING	25,899	25,000	25,000
451	UNIFORMS	13,125	15,900	16,900
452	UTILITIES	190,150	200,000	185,000
463	TESTING	0	1,000	0
502	BUILDING AND CONTENT INSURANCE	2,755	3,025	3,940
506	LIABILITY INSURANCE	44,341	32,615	29,345
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	1,763	2,760	1,545
513	WORKMANS COMPENSATION	38,166	42,170	45,000
706	BUILDING CONSTRUCTION	0		
709	DATA PROCESSING EQUIPMENT	4,243	5,000	5,000
710	FOOD SERVICE/OTHER EQUIPMENT	3,299	4,500	3,000
718	MOTOR VEHICLES	18,141	0	0
719	OFFICE EQUIPMENT	4,661	6,500	6,000
790	OTHER EQUIPMENT	4,735	7,000	0
	TOTAL JAIL	1,956,553	2,198,540	2,375,512
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ (1-FT 3-PT Avg.164hr pp	53,921	55,230	66,188
186	LONGEVITY PAY	1,350	1,150	1,300
196	IN-SERVICE TRAINING	102	1,200	1,200
201	SOCIAL SECURITY	3,712	4,315	5,063
204	STATE RETIREMENT(1 ft)	2,440	755	3,257
205	EMPLOYEE & DEPENDENT INSURANCE	4,637	2,030	0
210	UNEMPLOYMENT COMPENSATION	292	350	720
307	COMMUNICATION	897	1,300	1,300
328	JANITORIAL SERVICES	30,546	30,500	32,500
335	MAINT.& REPAIR-BUILDING	44,013	40,000	40,000
336	MAINT.& REPAIR-EQUIPMENT/HEAT-AC	19,007	15,000	15,000
410	CUSTODIAL SUPPLIES	4,340	6,000	6,000
451	UNIFORMS	1,350	1,800	1,800
506	LIABILITY INSURANCE	2,668	3,390	4,195
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	2,356	2,540	2,525
706	1 BUILDING CONSTRUCTION-	69,357	5,000	200,000
719	OFFICE EQUIPMENT	0	500	500
	TOTAL WORKHOUSE	240,988	171,060	381,548
54310	FIRE PREVENTION & CONTROL			
119	ACCOUNTANT	5,327	5,487	5,487
186	LONGEVITY PAY	0	0	150
140	SALARY SUPPLEMENTS(DR CROWN)	0	0	2,500
	FIRST RESPONDER TRAINING INSTRUCTOR			2,600
189	OTHER SALARIES AND WAGES	41,600	42,848	42,848
201	SOCIAL SECURITY	3,360	3,698	4,099
204	STATE RETIREMENT	4,618	4,756	4,756
205	EMPLOYEE & DEPENDENT INSURANCE	11,261	11,980	12,399
210	UNEMPLOYMENT COMPENSATION	76	140	180
307	COMMUNICATION	448	600	600
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	232,636	172,636	195,000
	includes increase of \$5000 for each of 6 Vol Depts.		30,000	30,000
	Increase of \$10000 for 3 FT dept. to respond to all Fires within redefine		30,000	30,000
320	DUES & MEMBERSHIPS	200	600	600

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TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
335	MAINT.& REPAIR-BUILDING	0	6,000	5,000
338	MAINT.& REPAIR-VEHICLES	2,003	900	1,500
339	MATCHING SHARE	5,380	0	0
	FIRE PREVENTION SUPPLIES - SCHOOLS ETC.		1,000	1,000
	GRANT MATCH OTHER FIR DEPT.		5,000	5,000
	and - First responder Equipment		5,000	
	OTHER CONTRACTED SERVICES			
355	TRAVEL	779	2,400	2,400
425	GASOLINE(900@\$3	1,960	1,700	2,700
435	OFFICE SUPPLIES	623	1,000	1,000
451	UNIFORMS	0	200	200
452	UTILITIES	9,065	10,500	10,500
502	BUILDING AND CONTENT INSURANCE	356	410	495
506	LIABILITY INSURANCE	0	0	165
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	0	400	740
513	WORKMANS COMPENSATION	0	275	245
706	BUILDING CONSTRUCTION	800	0	1,000
709	COMPUTER EQUIPMENT	0	2,000	0
718	MOTOR VEHICLES	0	0	0
790	OTHER EQUIPMENT - ZTRON, FIRST AID,FILIN	0	3,595	2,000
	TOTAL FIRE PREVENTION & CONTROL	320,492	343,125	365,164
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	7,780	27,500	31,200
162	CLERICAL PERSONNEL	0	3,000	20,000
196	IN-SERVICE TRAINING	0	600	600
201	SOCIAL SECURITY	595	2,379	3,917
204	STATE RETIREMENT	0	300	3,039
210	UNEMPLOYMENT COMPENSATION	0	25	360
307	COMMUNICATION	0	2,400	2,980
309	CONTRACTS WITH STATE AGENCIES	23,765	3,800	0
310	CONTRACTS WITH OTHER PUBLIC AGENCIES - - HAZARDOUS MATERIALS PROGRAM	0	0	7,600
320	DUES	0	0	530
336	MAINT & REPAIR SERVICE - EQUIPMENT	0	0	1,000
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	0	0	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	0	1,000	1,000
348	POSTAGE	0	0	200
355	TRAVEL	0	0	0
425	GASOLINE(1461@\$3)	0	2,000	4,383
435	OFFICE SUPPLIES	0	4,250	200
499	OTHER SUPPLIES & MATERIALS	0	0	1,000
506	LIABILITY INSURANCE	0	170	165
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	0	1,065	3,985
513	WORKMANS COMPENSATION	0	1,000	175
719	OFFICE EQUIPMENT	0	0	1,000
790	OTHER EQUIPMENT	10,301	101,065	101,000
	TOTAL CIVIL DEFENSE	42,441	150,554	185,334
54490	OTHER EMERGENCY MANAGEMENT			
307	COMMUNICATIONS / CENTRAL 911	160,000	160,000	160,000
452	UTILITIES	22,178	26,750	26,500
502	BUILDING AND CONTENT INSURANCE	573	1,015	1,015
	TOTAL OTHER EMERGENCY MANAGEMENT	182,751	187,765	187,515
	TOTAL PUBLIC SAFETY	6,667,917	7,026,178	7,441,664

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TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
55000	<u>PUBLIC HEALTH & WELFARE</u>			
55110	LOCAL HEALTH CENTER			
166	CUSTODIAL PERSONNEL	14,157	875	0
186	LONGEVITY PAY	500	0	0
201	SOCIAL SECURITY	1,349	70	0
204	STATE RETIREMENT	1,393	65	0
210	UNEMPLOYMENT COMPENSATION	72	0	0
307	COMMUNICATION	2,750	2,800	2,800
309	CONTRACTS WITH STATE AGENCIES	26,080	6,680	26,080
328	JANITORIAL SERVICES	0	20,685	24,000
335	MAINT. & REPAIR- BUILDING	2,761	6,000	6,000
348	POSTAL CHARGES	3,749	3,000	2,000
410	CUSTODIAL SUPPLIES	1,730	1,800	2,000
413	DRUGS & MEDICAL SUPPLIES	792	1,500	2,000
414	DUPLICATING SUPPLIES	712	1,000	800
435	OFFICE SUPPLIES	2,159	3,500	3,000
452	UTILITIES	15,424	22,000	27,500
502	BUILDING AND CONTENT INSURANCE	507	935	935
506	LIABILITY INSURANCE	115	0	0
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	846	0	0
706	BUILDING CONSTRUCTION	0	341,400	0
	TOTAL LOCAL HEALTH CENTER	75,096	412,310	97,115
55120	RABIES & ANIMAL CONTROL			
186	LONGEVITY PAY		2,050	2,250
187	OVERTIME PAY		3,000	6,000
189	OTHER SALARIES AND WAGES (5)		145,083	147,389
201	SOCIAL SECURITY		9,000	11,906
204	STATE RETIREMENT/EMPLOYER		12,500	15,564
205	EMPLOYMENT INSURANCE		25,700	37,082
210	UNEMPLOYMENT COMPENSATION		770	600
307	COMMUNICATIONS		1,000	1,000
336	MAINTENANCE & REPAIR - EQUIPMENT		6,000	6,000
338	MAINTENANCE & REPAIR - VEHICLES		6,000	6,000
355	TRAVEL		1,200	1,200
357	VETERINARY SERVICES		350	400
401	ANIMAL FOOD AND SUPPLIES		1,000	300
410	CUSTODIAL SUPPLIES		1,000	3,000
425	GASOLINE		2,100	2,100
435	OFFICE SUPPLES		3,000	1,700
451	UNIFORMS		1,400	1,400
452	UTILITIES		14,000	14,000
499	OTHER SUPPLIES AND MATERIALS		9,000	9,000
502	BUILDING & CONTENT INSURANCE		190	1,450
509	REFUNDS		3,500	3,500
599	OTHER CHARGES		100	100
719	OFFICE EQUIPMENT		11,760	2,500
799	OTHER EQUIPMENT - incenterator		0	0
	TOTAL RABIES & ANIMAL CONTROL	0	259,703	274,441
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	100,000	70,000	123,998
	TOTAL AMBULANCE SERVICE	100,000	70,000	123,998
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	109,951	113,250	113,250
133	PARAPROFESSIONAL/HYGIENIST	30,308	24,935	27,300
162	CLERICAL PERSONNEL	98,573	96,000	106,700

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TIPTON COUNTY, TENNESSEE	INCLUDES A SALARY INCREASE	0.00%
GENERAL FUND NO. 101	HEALTH INSURANCE INCREASE	3.50%
STATEMENT OF PROPOSED OPERATIONS	SHOWN WITH A TAX RATE	\$0.75
FOR THE FISCAL YEAR ENDING JUNE 30, 2010		

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
186	LONGEVITY PAY	2,450	2,700	2,350
201	SOCIAL SECURITY	17,136	19,269	19,094
204	STATE RETIREMENT	21,531	24,785	24,561
205	EMPLOYEE & DEPENDENT INSURANCE	40,087	33,600	41,500
210	UNEMPLOYMENT COMPENSATION	520	800	800
355	TRAVEL	4,575	4,850	5,400
413	DRUGS & MEDICAL SUPPLIES	9,065	12,000	12,000
506	LIABILITY INSURANCE	2,207	2,300	2,815
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
513	WORKMANS COMPENSATION	1,334	1,545	1,400
	TOTAL DENTAL HEALTH PROGRAM	337,737	336,034	357,170
55510	GENERAL WELFARE ASSISTANCE			
146	DHRA BUS DRIVER	14,000	14,000	14,000
309	CONTRACT W/STATE AGENCY-T.O.P.'s	10,740	10,740	10,740
320	DUES & MEMBERSHIPS-DHRA	7,691	7,691	7,691
399	OTHER CONTRACTED SER./FOSTER CARE	0	0	1,000
	TOTAL WELFARE ASSISTANCE	32,431	32,431	33,431
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR	20,359	20,970	20,970
160	GUARDS	31,213	9,254	33,172
169	PART - TIME GUARDS	7,998	4,750	10,000
	PART -TIME OFFICER		0	0
186	LONGEVITY PAY	750	550	900
201	SOCIAL SECURITY	4,082	2,600	4,976
204	STATE RETIREMENT	5,235	3,000	6,400
205	EMPLOYEE & DEPENDENT INSURANCE	22,225	16,165	16,731
210	UNEMPLOYMENT COMPENSATION	207	280	360
302	ADVERTISING/EDUCATION	8,509	4,500	5,250
307	TELEPHONE/COMMUNICATIONS	1,463	965	800
316	CONTRIBUTIONS/KAB	0	4,500	5,000
320	DUES & MEMBERSHIPS	467	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	907	500	2,000
348	POSTAGE	52	100	100
354	TRANSPORTATION/IN COUNTY	114	1,500	1,500
355	TRAVEL	271	2,000	2,000
425	GASOLINE (3000gal*\$3)	11,341	6,000	9,000
435	OFFICE SUPPLIES	945	1,000	1,000
451	UNIFORMS	500	600	600
452	UTILITIES	110	425	425
499	OTHER SUPPLIES & MATERIALS	1,069	2,000	2,000
506	LIABILITY INSURANCE	193	2,025	1,685
508	PREMIUMS ON CORPORATE SURETY BONDS	0	0	0
511	VEHICLE & EQUIPMENT INSURANCE	882	825	295
513	WORKMANS COMPENSATION	2,512	2,665	2,405
718	MOTOR VEHICLES	0	0	0
719	OFFICE EQUIPMENT	308	0	500
790	OTHER EQUIPMENT	0	1,500	1,000
	TOTAL SANITATION MANAGEMENT	121,712	89,674	130,069
	TOTAL PUBLIC HEALTH & WELFARE	666,976	1,200,152	1,016,224
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-SOUT	7,000	7,000	7,000
399	OTHER CONTRACTED SER./ADULT DAY CARE	25,000	0	7,000

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TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
	TOTAL SENIOR CITIZENS ASSISTANCE	80,000	55,000	62,000
56500	LIBRARIES			
316	CONTRIBUTIONS/COVINGTON	77,900	80,000	82,000
	/MUNFORD	15,600	19,000	19,000
335	MAINTENANCE & REPAIRS - BUILDING	0	0	0
351	RENTALS - MUNFORD	0	0	12,000
	TOTAL LIBRARIES	93,500	99,000	113,000
56700	PARKS & FAIR BOARD			
316	CONTRIBUTIONS/	3,000		
316	/ADULT SOFTBALL		500	500
316	/DIXIE COVINGTON - BOYS		0	0
316	/DIXIE COVINGTON - YOUTH		1,000	1,000
316	/DIXIE BRIGHTON		1,000	1,000
316	/DIXIE MUNFORD		1,000	1,000
316	/GIRLS COVINGTON		1,000	1,000
316	/GIRLS ATOKA		1,000	1,000
316	/TIPTON COUNTY - BOXING		1,000	1,800
334	MAINTENANCE AGREEMENT/JC'S	0	2,000	2,000
	TOTAL PARKS & FAIR BOARDS	3,000	8,500	9,300
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL			
316	CONTRIBUTIONS/FINE ARTS	6,000	6,000	3,500
	TOTAL OTHER SOCIAL, CULTURAL & REC.	6,000	6,000	3,500
	TOTAL SOCIAL, CULTURAL & RECREATIONAL	182,500	168,500	187,800
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	73,139	75,909	75,909
	GRANT		6,076	7,906
201	SOCIAL SECURITY		606	606
210	UNEMPLOYMENT COMPENSATION		88	88
299	FRINGE BENEFITS/REIMBURSEMENT	11,015	14,590	14,590
307	COMMUNICATION	2,670	3,000	3,000
320	DUES & MEMBERSHIPS	0	850	850
328	JANITORIAL SERVICES	4,601	4,800	4,800
335	MAINT. & REPAIR SERVICE-BUILDING	946	2,000	2,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	0	1,100	2,000
410	CUSTODIAL SUPPLIES	200	200	200
414	DUPLICATING SUPPLIES	386	1,800	1,800
435	OFFICE SUPPLIES	5,350	7,230	5,400
452	UTILITIES	4,917	5,700	5,700
499	OTHER SUPPLIES AND MATERIALS/SMOKING	14,758	0	0
502	BUILDING AND CONTENT INSURANCE	234	415	345
506	LIABILITY INSURANCE	140	365	0
707	BUILDING IMPROVEMENTS	0	6,730	7,000
719	OFFICE EQUIPMENT	0	2,000	2,000
	TOTAL AGRICULTURAL EXTENSION SERVICE	118,356	133,459	134,194
57500	SOIL CONSERVATION			
161	SECRETARY	31,472	32,416	32,416
186	LONGEVITY PAY	1,250	1,400	1,500
189	OTHER SALARIES/DIST. TECH.	34,582	35,619	35,619
199	OTHER PER DIEM & FEES - TRAVEL	1,282	1,476	1,476
201	SOCIAL SECURITY	5,005	5,308	5,319
204	STATE RETIREMENT	6,500	6,827	6,842

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TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 SHOWN WITH A TAX RATE \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
205	EMPLOYEE & DEPENDENT INSURANCE	10,430	11,195	11,587
210	UNEMPLOYMENT COMPENSATION	140	140	360
320	DUES & MEMBERSHIPS	1,055	1,265	1,265
355	TRAVEL	919	1,000	2,000
435	OFFICE SUPPLIES	739	800	800
506	LIABILITY INSURANCE	119	320	325
513	WORKMANS COMPENSATION	322	395	350
719	OFFICE EQUIPMENT	104	180	180
TOTAL SOIL CONSERVATION		93,919	98,341	100,039
TOTAL AGRICULTURE & NATURAL RESOURCES		212,275	231,800	234,233
<u>58000 OTHER GENERAL GOVERNMENT</u>				
58110	TOURISM/TIPTON COUNTY MUSEUM			
316	CONTRIBUTIONS / OPERATIONS	50,000	60,000	60,000
TOTAL /TIPTON COUNTY MUSEUM		50,000	60,000	60,000
58120	INDUSTRIAL DEVELOPMENT			
189	OTHER SALARIES & WAGES	0	90,231	115,000
201	SOCIAL SECURITY	0	6,714	8,798
204	STATE RETIREMENT	0	2,155	11,500
205	EMPLOYEE & DEPENDENT INSURANCE	0	9,050	12,695
210	UNEMPLOYMENT COMPENSATION	0	112	180
316	CONTRIBUTION	1,550	8,000	25,000
339	MATCHING SHARE/ SCHOLARSHIP	0	0	50,000
399	OTHER CONT. SER. / IND.DEV.	93,612	55,000	150,000
513	WORKMANS COMPENSATION		0	500
TOTAL INDUSTRIAL DEVELOPMENT		95,162	171,262	373,673
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
399	OTHER CONTRACTED SERVICES	153,457	0	0
799	OTHER CAPITAL OUTLAY - ENERGY	0	0	0
TOTAL OTHER ECONOMIC & COMMUNITY DEV.		153,457	0	0
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	13,135	13,529	13,529
355	TRAVEL/STATE CONFERENCE	0	0	500
TOTAL VETERAN'S SERVICES		13,135	13,529	14,029
58400	OTHER CHARGES/INSURANCE			
TOTAL OTHER CHARGES/INSURANCE		0	0	0
58600	EMPLOYEE BENEFITS			
TOTAL EMPLOYEE BENEFITS		0	0	0
58900	MISCELLANEOUS			
307	COMMUNICATION-Repairs and Red Cross,EMD	1,253	5,000	5,000
312	CONTRACT W/P.AG/DEAD ANIMAL PICK-UP	16,314	22,000	22,000
316	CONTRIBUTIONS/ /MENTAL HEALTH	70,500	15,000	15,000
	/ADULT DEV. CENTER		10,000	10,000
	/CHILDREN & FAMILY SERVICES		10,000	10,000
	/CPC-CHILD ABUSE PREVENTION		4,500	0
	/HEART TO HEART, INC.		1,500	1,500
	/VOC. TECH CENTER DYERSBURG		3,000	3,000

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TIPTON COUNTY, TENNESSEE
 GENERAL FUND NO. 101
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY INCREASE OF 0.00%
 HEALTH INSURANCE INCREASES OF 3.50%
 SHOWN WITH A TAX RATE OF \$0.75

ACCT. CODE	DESCRIPTION	AUDITED 2007 - 2008	REVISED 2008- 2009	RECOMMENDED 2009-2010
	/JACOBA-ANY HELP APPRECIATED		2,500	2,500
	/DSCC - LOCAL FUNDING MATCH		20,000	0
	/IMAGINATION LIBRARY		15,000	15,000
	/WEST TN BASON AUTHORITY		15,000	15,000
	/MID-SOUTH MILITARY MUSEUM - ANY HELP APPRECIATED		0	0
	/TIPTON CARES - ANY HELP APPRECIATED		0	0
320	DUES & MEMBERSHIPS/	46,652		
	/NORTH T.C. CHAMBER		20,000	20,000
	/SOUTH T.C. CHAMBER		18,000	18,000
	/OTHER DUES/169		0	5,000
	/MAAG		8,203	8,203
	/NACO		1,000	1,000
339	MATCHING SHARE	0	0	0
347	PEST CONTROL	0	3,000	3,000
425	GASOLINE SALES - 6900@\$3	18,270	14,000	20,700
463	TESTING-HEP. B VACCINE	2,787	3,500	3,500
509	REFUNDS	11,006	16,000	20,000
510	TRUSTEE'S COMMISSION	155,757	197,625	208,749
610	PRINCIPAL ON CAPITALIZED NOTE	17,788	19,070	22,000
611	INTEREST ON CAPITALIZED NOTE	2,570	2,490	4,000
	TOTAL MISCELLANEOUS	342,897	426,388	433,152
	TOTAL OTHER GENERAL GOVERNMENT	654,651	671,179	880,854
	TOTAL ESTIMATED EXPENDITURES	12,898,996	14,252,155	14,792,586
	ESTIMATED OTHER USES			
	OPERATING TRANSFERS-COVINGTON LIBRARY	0		
	OPERATING TRANSFERS- Animal Control		0	0
	OPERATING TRANSFERS- SQUARE PROJECT	0	-	-
	TOTAL ESTIMATED EXPENDITURES & TRANSFERS	12,898,996	14,252,155	14,792,586
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER EST.EXPENDITURES & TRANSFERS	1,116,808	-494,582	-531,690
	ESTIMATED BEGINNING FUND BALANCE JULY 1	7,091,177	8,207,985	7,713,403
	ESTIMATED ENDING FUND BALANCE JUNE 30	8,207,985	7,713,403	7,181,713

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TIPTON COUNTY, TENNESSEE
 SOLID WASTE/SANITATION FUND NO. 116
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30,2010

THIS BUDGET INCLUDES A
 SALARY INCREASE OF 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 THE SANITATION FUND IS
 SHOWN WITH A TAX RATE \$0.00

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES		0	0
40120	TRUSTEE COLLECTION, DELINQUENT		0	0
40125	TRUSTEE COLLECTION, BANKRUPTCY	58	20	0
40130	CLERK & MASTER COLLECTIONS-PRIOR YR		0	0
40140	INTEREST & PENALTIES	21	10	0
40163	PAYMENT IN LIEU OF TAXES-LOCAL	0	0	0
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX		0	0
TOTAL LOCAL TAXES		79	30	0
<u>CHARGES FOR CURRENT SERVICES</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	31,424	25,000	30,000
43114	SOLID WASTE DISPOSAL FEE	736	1,200	1,200
43990	OTHER CHARGES FOR SERVICES-PERMITS	256,368	220,000	230,000
TOTAL CHARGES FOR CURRENT SERVICES		288,528	246,200	261,200
<u>OTHER LOCAL REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	2,312	2,313	10
44145	SALE OF RECYCLED MATERIALS	85,612	80,000	70,000
44170	MISCELLANEOUS REFUNDS	780	250	100
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	0	100	100
44530	SALE OF EQUIPMENT	0	10	10
TOTAL OTHER LOCAL REVENUES		88,704	82,673	70,220
<u>STATE OF TENNESSEE</u>				
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANT			
46170	SOLID WASTE GRANT	30,634	30,000	30,000
46170	LITTER PROGRAM / RECYCLING	0	0	0
46430	GRANT FOR EQUIPMENT		15,500	15,500
46851	STATE REVENUE SHARING - T.V.A.	624,771	655,000	655,000
49200	NOTES ISSUED		130,000	0
TOTAL STATE OF TENNESSEE		655,405	830,500	700,500
TOTAL ESTIMATED REVENUES		1,032,716	1,159,403	1,031,920
TOTAL REVENUE & AVAILABLE FUNDS		1,032,716	1,159,403	1,031,920

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 SOLID WASTE/SANITATION FUND NO. 116
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30,2010

THIS BUDGET INCLUDES A
 SALARY INCREASE OF 0.00%
 HEALTH INSURANCE INCREASE OF 3.50%
 THE SANITATION FUND IS
 SHOWN WITH A TAX RATE \$0.00

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED EXPENDITURES</u>				
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION AND TESTING(TESTING 4 NEW	3,800	5,000	20,000
	TOTAL POSTCLOSURE CARE COST	3,800	5,000	20,000
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	34,188	35,350	35,360
143	EQUIPMENT OPERATOR(5)	126,687	151,528	151,528
149	LABORERS(2)	18,318	51,105	51,105
169	PART-TIME PERSONNEL (1 Recycling)	0	0	8,000
186	LONGEVITY PAY	3,300	3,400	3,400
187	OVERTIME PAY	22,542	6,000	15,000
191	BOARD & COM. MBR. FEES (10 YR PLAN)	0	900	900
201	SOCIAL SECURITY	14,720	19,184	20,226
204	RETIREMENT	15,849	24,676	26,016
205	EMPLOYEE INSURANCE	51,569	76,990	79,685
210	UNEMPLOYMENT COMPENSATION	622	1,000	560
299	OTHER FRINGE BENEFITS	1,350	1,500	1,500
302	ADVERTISING	500	500	500
307	COMMUNICATION	2,100	2,000	2,000
320	DUES & MEMBERSHIPS (conference)	985	1,000	1,000
321	ENGINEERING SERVICES	5,875	83,000	47,000
333	LICENSES	650	2,500	2,500
334	MAINTENANCE AGREEMENT	349	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	7,000	9,000	9,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	1,500	1,500	1,500
348	POSTAL CHARGES	400	400	400
349	PRINTING, STATIONERY & FORMS	906	1,500	2,000
353	TOW-SERVICES	0	300	300
355	TRAVEL	1,462	1,800	1,800
359	DISPOSAL FEES	327,176	300,000	300,000
399	OTHER CONTRACTED SERVICES(Tires)	54,458	52,000	52,000
409	CRUSHED STONE	3,321	4,500	4,500
412	DIESEL	65,000	68,000	68,000
415	ELECTRICITY	2,996	3,500	3,500
418	EQUIPMENT & MACHINE PARTS	10,000	15,000	15,000
420	FERTILIZER, LIME, CHEMICALS & SEED	500	500	500
423	FUEL OIL	67	250	250
433	LUBRICANTS	1,715	1,800	1,800
435	OFFICE SUPPLIES	1,983	2,000	2,000
443	ROAD SIGNS	0	250	500
446	SMALL TOOLS	500	500	500
450	TIRES & TUBES	6,000	6,000	10,000
451	UNIFORMS	1,973	3,000	3,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 SOLID WASTE/SANITATION FUND NO. 116
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30,2010

THIS BUDGET INCLUDES A
 SALARY INCREASE OF 0.00%
 HEALTH INSURANCE INCREASES 3.50%
 THE SANITATION FUND IS
 SHOWN WITH A TAX RATE \$0.00

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
454	WATER AND SEWER	414	550	400
467	FENCING	0	8,000	8,000
510	TRUSTEE'S COMMISSION	6,626	8,300	9,863
599	OTHER CHARGES	1,500	1,500	1,500
610	PRINCIPAL ON CAPITALIZED LEASES	83,650	0	0
611	INTEREST ON CAPITALIZED LEASES	3,946	0	0
718	MOTOR VEHICLES	0	0	0
719	OFFICE EQUIPMENT	2,500	2,500	2,500
724	SITE DEVELOPMENT (New Wall)	1,585	15,000	25,000
733	1 SOLID WASTE EQUIPMENT	36,878	19,375	0
790	OTHER EQUIPMENT (New Rolloff Truck)	0	5,000	130,000
799	OTHER CAPITAL OUTLAY-RECYCLING BLDG.	0	0	0
	TOTAL LITTER & TRASH COLLECTIONS	923,660	993,158	1,100,593
	OPERATING TRANSFERS - HIGHWAY /SANITATION			
99100	TOTAL OPERATING TRANSFERS	0	0	0
	TOTAL ESTIMATED EXPENDITURES	927,460	998,158	1,120,593
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	105,256	161,245	-88,673
	ESTIMATED BEGINNING FUND BALANCE JULY 1	527,183	632,439	793,684
	ESTIMATED ENDING FUND BALANCE, JUNE 30.	632,439	793,684	705,011

TIPTON COUNTY, TENNESSEE
 DRUG CONTROL FUND NO. 122
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THIS BUDGET USES
 NO PROPERTY TAXES

ACCT. NO	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
42140	CIRCUIT COURT - DRUG CONTROL FINES	1,869	5,410	5,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	18,398	6,935	7,000
42440	JUVENILE COURT - DRUG CONTROL FINES	0	0	0
42640	DRUG CONTROL FINES	0	0	0
42910	PROCEEDS FROM CONFISCATED PROPERTY	54,861	71,740	50,000
44170	MISCELLANOUS REFUNDS	100	1,000	1,000
44570	CONTRIBUTIONS & GIFTS	0	0	0
46990	OTHER STATE REVENUE	1,600	11,200	1,800
TOTAL REVENUE		76,828	96,285	64,800
<u>ESTIMATED EXPENDITURES</u>				
54150	DRUG ENFORCEMENT			
307	COMMUNICATIONS	-	-	1,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	17,000	9,000	20,000
320	DUES AND MEMBERSHIPS	-	-	550
337	MAINT. & REPAIR OF EQUIPMENT	-	-	600
338	MAINT. & REPAIR OF VEHICLES	-	-	18,000
354	TRANSPORTATION	-	-	1,200
399	OTHER CONTRACTED SERVICES	4,556	1,470	5,400
435	OFFICE SUPPLIES	-	-	2,800
452	UTILITIES	-	-	2,300
499	OTHER SUPPLIES AND MATERIALS	22,225	28,535	2,900
510	TRUSTEE'S COMMISSION	214	140	250
709	COMPUTER EQUIPMENT	-	-	1,200
718	MOTOR VEHICLES	-	-	8,100
799	OTHER CAPITAL OUTLAY	4,290	11,840	0
TOTAL DRUG ENFORCEMENT		48,285	50,985	64,800
TOTAL ESTIMATED EXPENDITURES		48,285	50,985	64,800
EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES		28,543	45,300	0
ESTIMATED BEGINNING FUND BALANCE - JULY 1		90,667	119,210	164,510
ESTIMATED ENDING FUND BALANCE - JUNE 30		119,210	164,510	164,510

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO.131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE REQUESTED BUDGET INCLUDES
A SALARY INCREASE OF 0.00%
HEALTH INSURANCE INCREASE 3.50%
THE HIGHWAY BUDGET IS
SHOWN WITH A TAX RATE \$0.07

ACCT. NO.	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	569,837	632,000	618,240
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	17,374	24,300	22,000
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	154	200	100
40130	CLERK & MASTER COLL. PRIOR YR.	11,612	8,000	12,000
40140	INTEREST & PENALTY	3,609	4,000	4,000
40163	PAYMENTS IN LIEU - OTHER	25,711	26,000	19,000
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,628,497	1,540,000	1,550,000
40270	BUSINESS TAX	7,706	5,000	5,000
40300	STATUTORY LOCAL TAXES			
TOTAL LOCAL TAXES		2,264,500	2,239,500	2,230,340
<u>LICENSES & PERMITS</u>				
41000	<u>LICENSES</u>			
41100	LICENSES			
41120	ANIMAL REGISTRATION *app 9000 per yr	57,526	1,404	0
41150	MOBILE HOME LICENSES	0	10	10
TOTAL LICENSES & PERMITS		57,526	1,414	10
<u>CHARGES FOR SERVICES</u>				
43000	<u>CHARGES FOR SERVICES</u>			
43102	OTHER EMPLOYEE BENEFIT CHARGES/CONTRII	0		
43300	FEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	3,047	2,472	2,500
TOTAL CHARGES FOR SERVICES		3,047	2,472	2,500
<u>OTHER LOCAL REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44130	SALE OF MATERIAL & SUPPLIES	3,064	6,850	100
44170	MISCELLANEOUS REFUNDS	3,097	15,000	100
44500	<u>NONRECURRING ITEMS</u>			
44520	INSURANCE RECOVERY	0	100	100
44530	SALE OF EQUIPMENT	0	100	100
44560	DAMAGES RECEIVED FROM INDIVIDUALS	0	0	0
44570	CONTRIBUTIONS & GIFTS	1,081		100
44580	PREFORMANCE BOND FORFEITURES	18,500	35,400	0
TOTAL OTHER LOCAL REVENUE		25,742	57,450	500
<u>STATE OF TENNESSEE</u>				
46000	<u>STATE OF TENNESSEE</u>			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	0	0	400,000
46420	STATE AID PROGRAM - Prior Year	439,912	0	900,000
46800	<u>OTHER STATE REVENUE</u>			
46920	GASOLINE & MOTOR FUEL TAX	1,963,884	1,816,603	1,743,162
46930	PETROLEUM SPECIAL TAX	41,176	41,176	38,789
TOTAL STATE OF TENNESSEE		2,444,972	1,857,779	3,081,951
<u>FEDERAL GOVERNMENT</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	0	0	0
47590	OTHER FEDERAL THROUGH STATE	0	0	0
TOTAL FEDERAL GOVERNMENT		0	0	0

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO.131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE REQUESTED BUDGET INCLUDES
A SALARY INCREASE OF 0.00%
HEALTH INSURANCE INCREASE 3.50%
THE HIGHWAY BUDGET IS
SHOWN WITH A TAX RATE \$0.07

ACCT. NO.	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>48000 OTHER GOVERNMENTS & CITIZENS GROUPS</u>				
48100	OTHER GOVERNMENTS			
48120	PAVING & MAINTENANCE	103,822	80,387	100
48140	CONTRACTED SERVICES			
48990	OTHER		100	100
TOTAL OTHER GOVERNMENTS & CITIZENS GROUP		103,822	80,487	200
TOTAL ESTIMATED REVENUE		4,899,609	4,239,102	5,315,501
=====				
<u>49000 OTHER SOURCES</u>				
49200	NOTES ISSUED		370,000	0
49500	OTHER LOANS ISSUED		0	0
49700	INSURANCE RECOVERY	518		
TOTAL OTHER SOURCES & TRANSFERS		518	370,000	0
TOTAL REVENUE & OTHER SOURCES		4,900,127	4,609,102	5,315,501
=====				
<u>ESTIMATED EXPENDITURES</u>				
<u>55000 PUBLIC HEALTH & WELFARE</u>				
<u>55120 RABIES AND ANIMAL CONTROL</u>				
101	DIRECTOR	0	0	0
187	OVERTIME PAY	4,753	0	0
189	OTHER SALARIES AND WAGES (5)	141,938	0	0
186	LONGEVITY PAY	0	0	0
201	SOCIAL SECURITY	0	0	0
204	STATE RETIREMENT/EMPLOYER	0	0	0
205	EMPLOYMENT INSURANCE	0	0	0
210	UNEMPLOYMENT COMPENSATION	0	0	0
355	TRAVEL	358	0	0
357	VETERINARY SERVICES	55	0	0
401	ANIMAL FOOD AND SUPPLIES	87	0	0
410	CUSTODIAL SUPPLIES	2,500	0	0
435	OFFICE SUPPLES	1,500	0	0
499	OTHER SUPPLIES AND MATERIALS	6,356	0	0
509	REFUNDS	2,145	0	0
719	OFFICE EQUIPMENT	2,500	0	0
799	OTHER EQUIPMENT - incenerator	0	0	0
TOTAL RABIES AND ANIMAL CONTROL		162,192	0	0
=====				
<u>60000 HIGHWAYS</u>				
<u>61000 ADMINISTRATION</u>				
101	COUNTY OFFICIAL/SUPERINTENDENT/	61,164	87,550	87,550
105	SUPERVISOR / DIRECTOR	52,981	54,570	54,570
119	ACCOUNTANTS/BOOKKEEPERS	33,115	34,108	34,108
161	SECRETARY/PAYROLL	33,115	34,108	34,108
162	CLERICAL PERSONNEL	30,798	31,630	31,630
166	CUSTODIAL PERSONNEL-Office Assistant	21,280	23,566	23,566
168	TEMPORARY PERSONNEL	0	2,700	4,000
187	OVERTIME PAY	1,812	5,000	5,000
189	OTHER SALARIES AND WAGES -1	30,381	40,065	40,065
191	BOARD & COMMITTEE FEES	9,450	9,000	9,000
302	ADVERTISING	2,137	2,000	2,000
307	COMMUNICATIONS	13,000	13,500	13,500
319	DRUG CONTROL PAYMENTS	0	0	2,500
320	DUES & MEMBERSHIPS	5,500	23,000	24,000
321	ENGINEEREING SERVICE	0	0	5,000
327	FREIGHT EXPENSE	207	250	250
335	MAINT. & REPAIR- BUILDING	3,500	3,500	3,500
336	MAINT. & REPAIR- EQUIPMENT	1,990	2,000	2,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO.131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE REQUESTED BUDGET INCLUDES
A SALARY INCREASE OF 0.00%
HEALTH INSURANCE INCREASE 3.50%
THE HIGHWAY BUDGET IS
SHOWN WITH A TAX RATE \$0.07

ACCT. NO.	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
337	MAINT. & REPAIR- OFFICE EQUIPMENT	3,300	4,000	4,000
348	POSTAL CHARGES	1,978	1,500	1,500
349	PRINTING, STATIONERY & FORMS	689	1,500	1,500
351	RENTALS	452	500	500
355	TRAVEL	2,009	2,000	2,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	2,500	2,500	2,500
410	CUSTODIAL SUPPLIES	2,000	2,250	2,350
415	ELECTRICITY	9,860	9,800	12,000
434	NATURAL GAS	10,131	7,000	11,000
435	OFFICE SUPPLIES	4,399	5,000	4,500
454	WATER & SEWER	750	800	800
599	OTHER CHARGES	999	1,000	1,000
TOTAL ADMINISTRATION		339,497	404,397	420,497
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (7)	227,333	247,447	247,520
143	EQUIPMENT OPERATORS - (4)	132,544	138,251	161,824
145	EQUIPMENT OPERATORS LIGHT -(12-1=11)	216,004	305,300	323,461
147	TRUCK DRIVERS /MAC -(7)	197,239	190,550	177,195
149	LABORERS / (4)	185,960	102,070	105,955
187	OVERTIME (CONT.)	21,344	15,300	18,500
321	ENGINEERING SERVICES (STATE AID & BRID	0	0	0
351	RENTALS (CONT.)	2,500	0	4,000
399	OTHER CONT. SER. (BRIDGE RAIL,SPRAYING	9,210	32,100	50,000
403	ASPHALT - COLD MIX	35,828	47,000	50,000
404	ASPHALT-HOT MIX (\$55,000 per Mile)	658,407	288,150	950,000
408	CONCRETE	1,813	3,000	5,000
409	CRUSHED STONE	151,860	110,650	137,500
420	FERTILIZER, LIME, CHEMICALS & SEED	13,592	20,500	32,500
426	GENERAL CONSTRUCTION MATERIALS	5,000	2,000	5,000
436	OTHER ROAD MATERIAL	34,501	16,000	40,000
440	PIPE-METAL	38,199	75,000	100,000
443	ROAD SIGNS	27,256	30,000	30,000
444	SALT	563	0	500
446	SMALL TOOLS	1,891	2,000	2,500
455	WOOD PRODUCTS	1,188	2,000	10,000
456	GRAVEL & CHERT (RED)	200	25,000	20,000
460	GEOTEXTILE MATERIALS (STRAW)	0	0	1,000
499	OTHER SUPPLIES & MATERIALS	2,000	2,000	2,000
TOTAL HIGHWAY & BRIDGE MAINTENANCE		1,964,432	1,654,318	2,474,455
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	35,816	37,813	37,813
142	MECHANICS (3+1=4)	45,770	100,608	103,251
143	EQUIPMENT OPERATOR	33,484	0	0
149	LABORERS	29,249	0	0
187	OVERTIME PAY (CONT.)	851	1,000	3,000
333	LICENSES		100	100
335	MAIN. & REPAIR SERVICES - BUILD.	2,000	3,000	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	76,753	65,000	65,000
353	TOW-IN-SERVICE		750	750
412	DIESEL FUEL	148,812	194,900	250,000
418	EQUIPMENT & MACHINE PARTS	59,993	75,000	75,000
424	GARAGE SUPPLIES	5,499	5,500	5,500
425	GASOLINE - 2 TANKER LOAD	44,069	47,700	60,000
433	LUBRICANTS	9,442	10,500	8,500
446	SMALL TOOLS	1,521	3,000	3,500
450	TIRES & TUBES	35,990	37,500	37,500
599	OTHER CHARGES	1,700	1,700	1,700

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 HIGHWAY FUND NO.131
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE REQUESTED BUDGET INCLUDES
 A SALARY INCREASE OF 0.00%
 HEALTH INSURANCE INCREASE 3.50%
 THE HIGHWAY BUDGET IS
 SHOWN WITH A TAX RATE \$0.07

ACCT. NO.	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
790	OTHER EQUIPMENT	27,976	0	0
	TOTAL OPERATIONS & MAINT. OF EQUIPMENT	558,925	584,071	654,614
65000	OTHER CHARGES			
502	BUILDING & CONTENTS	6,755	3,000	3,000
506	LIABILITY	4,332	5,000	5,000
510	TRUSTEE COMMISSION	48,492	54,000	53,943
511	VEHICLE INSURANCE	19,338	22,000	22,000
513	WORKMAN COMPENSATION	151,213	145,000	150,000
530	FINES, ASSESSMENTS & PENALTIES	0	1,700	5,000
	TOTAL OTHER CHARGES	230,130	230,700	238,943
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	21,300	21,500	22,750
201	SOCIAL SECURITY	112,434	110,252	110,737
204	STATE RETIREMENT/EMPLOYER	143,904	141,814	142,439
205	EMPLOYMENT INSURANCE	361,256	363,000	375,705
210	UNEMPLOYMENT COMPENSATION	3,626	3,900	10,260
299	OTHER FRINGE BENEFITS(VENDING)	6,267	6,000	8,500
451	UNIFORMS	21,577	17,000	20,000
	TOTAL EMPLOYEE BENEFITS	670,364	663,466	690,391
68000	CAPITAL OUTLAY			
339	MATCHING SHARE- BAXTER BOTTOM	0	0	0
610	PRINCIPAL ON CAPITALIZED LEASED	0	0	0
611	INTEREST ON CAPITALIZED LEASED	0	0	0
705	BRIDGE CONSTRUCTION - STATE	20,502	20,000	500,000
706	BUILDING CONSTRUCTION(slab & shell)	0	0	0
707	BUILDING IMPROVEMENTS(CONT)	0	200	2,500
708	COMMUNICATION EQUIPMENT	0	2,700	5,000
711	FURNITURE & FIXTURES	265	600	1,500
713	HIGHWAY CONSTRUCTION	0	0	0
714	HIGHWAY EQUIPMENT -	0	300,000	0
717	MAINTENANCE EQUIPMENT	0	2,500	5,000
718	MOTOR VEHICLES	0	0	0
719	OFFICE EQUIPMENT(CONT)	7,140	5,000	5,000
726	STATE AID PROJECT	0	0	1,200,000
	TOTAL CAPITAL OUTLAY	27,907	331,000	1,719,000
	TOTAL ESTIMATED EXPENDITURES	3,953,447	3,867,952	6,197,900
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	3,953,447	3,867,952	6,197,900
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USE	946,680	741,150	-882,399
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	949,898	1,896,578	2,637,728
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,896,578	2,637,728	1,755,329

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL PURPOSE SCHOOL FUND NO. 141
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY STEP INC 1.00%
 HEALTH INSURANCE INCREASE 3.00%
 THE SCHOOL FUND IS SHOWN WITH
 A PROPERTY TAX RATE \$1.11

ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	9,616,085	9,800,000	9,803,520
40120	TRUSTEE'S COLLECTION-PRIOR YEAR	292,420	320,000	325,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	3,586	5,000	5,000
40130	CLERK & MASTER COLLECTIONS	187,614	140,000	150,000
40140	INTEREST & PENALTY	61,256	60,000	60,000
40163	PAYMENT IN LIEU OF TAXES-OTHERS	433,871	675,000	675,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	3,610,941	3,600,000	3,661,480
40270	BUSINESS TAX	122,095	130,000	130,000
40350	INTERSTATE TELECOMMUNICATIONS TAX	5,976	10,000	10,000
TOTAL LOCAL TAXES		14,333,844	14,740,000	14,820,000
41000	<u>LICENSES & PERMITS</u>			
41100	LICENSES			
41110	MARRIAGE LICENSES	4,376	4,000	4,000
41150	MOBILE HOME LICENSES	0	0	0
41590	OTHER PERMITS	1,431	1,000	1,000
TOTAL LICENSES & PERMITS		5,807	5,000	5,000
42000	<u>FINES, FORFEITURES, AND PENALTIES</u>			
42300	GENERAL SESSIONS			
42310	FINES	0	0	0
42400	JUVENILE COURT			
42410	FINES	7,898	4,000	4,000
PENALTIES		7,898	4,000	4,000
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	EDUCATION CHARGES			
43513	TUITION-SUMMER SCHOOL	7,310	0	0
43517	TUITION-OTHER	552,565	565,000	575,000
	TRANSPORTATION FROM INDIVIDUALS	0		
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	127,036	135,000	145,000
TOTAL CHARGES FOR CURRENT SERVICES		686,911	700,000	720,000
44000	<u>OTHER LOCAL REVENUE</u>			
44100	RECURRING ITEMS			
44120	LEASE/RENTALS	0	0	0
44130	SALE OF MATERIALS & SUPPLIES	0	0	0
44170	MISCELLANEOUS REFUNDS	263,316	200,000	200,000
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	650	0	0
44530	SALE OF EQUIPMENT	30,945	15,000	15,000
44550	RESALE OF MATERIALS/T&I HOUSES	0	0	0
44560	DAMAGES RECOVERED FROM INDIVIDUALS	12,137	5,000	10,000
TOTAL OTHER LOCAL REVENUE		307,048	220,000	225,000

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INCLUDES A SALARY STEP INC 1.00%
 HEALTH INSURANCE INCREASE 3.00%
 THE SCHOOL FUND IS SHOWN WITH
 A PROPERTY TAX RATE \$1.11

ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>46000 STATE OF TENNESSEE</u>				
46500	REGULAR EDUCATION FUNDS			
46511	BASIC EDUCATION PROGRAM	53,346,000	54,375,000	55,250,000
46520	SCHOOL FOOD SERVICES	62,301	65,000	65,000
46550	DRIVERS EDUCATION	27,975	25,000	25,000
46590	OTHER STATE EDUCATIONAL FUNDS	376,410	475,000	500,000
46600	BETTER SCHOOLS PROGRAM			
46610	CAREER LADDER PROGRAM	479,149	500,000	485,000
46612	CAREER LADDER - EXTENDED CONTRACT	205,126	180,000	175,000
46700	VOCATIONAL EDUCATION			
46790	OTHER VOCATIONAL	0	0	0
46800	OTHER STATE REVENUE			
46850	MIX DRINK TAX	10,746	10,000	10,000
46851	STATE REVENUE SHARING - T.V.A.	0	0	0
46980	OTHER STATE GRANTS	1,567,868	1,700,000	1,700,000
46990	OTHER STATE REVENUES	90,541	40,000	40,000
TOTAL STATE OF TENNESSEE		56,166,116	57,370,000	58,250,000
<u>47000 FEDERAL GOVERNMENT</u>				
47100	FEDERAL THROUGH STATE			
47120	ADULT BASIC EDUCATION	113,214	120,000	120,000
47133	VOCATIONAL SEX BIAS	0	0	0
47143	EDUCATION OF THE HANDICAPPED ACT	16,337	20,000	20,000
47144	EDUCATION EDGE	0	0	0
47590	OTHER FEDERAL THROUGH STATE	0	0	0
47600	DIRECT FEDERAL REVENUE			
47630	PUBLIC LAW-MAINT. & OPERATION	1,502	0	0
47990	OTHER DIRECT FEDERAL REVENUE	0	0	0
48100	<u>OTHER GOVERNMENTS</u>			
48130	CONTRIBUTIONS	0		
TOTAL FEDERAL GOVERNMENT		131,053	140,000	140,000
TOTAL ESTIMATED REVENUE		71,638,677	73,179,000	74,164,000
<u>49000 OTHER SOURCES (NON-REVENUE)</u>				
49200	NOTE PROCEEDS	0	0	0
49300	PROCEEDS FROM CAPITALIZED LEASE OBLIGATION			
49700	INSURANCE RECOVERY	2,805	6,000	6,000
49800	OPERATING TRANSFERS/SCH. FED. PROJECTS	384,279	415,000	30,000
49961	EXTRAORDINARY ITEM - COV. SCHOOL CLOSING	0		
TOTAL OTHER SOURCES		387,084	421,000	36,000
TOTAL ESTIMATED REVENUE & OTHER SOURCES		72,025,761	73,600,000	74,200,000
<u>ESTIMATED EXPENDITURES</u>				
<u>71000 INSTRUCTION</u>				
71100	REGULAR INSTRUCTION			
116	TEACHERS	25,325,965	26,500,000	27,000,000
117	CAREER LADDER PROGRAM	255,195	240,000	230,000
127	CAREER LADDER EXTENDED CONTRACTS	108,400	100,000	100,000
163	EDUCATIONAL ASSISTANTS/(40)	935,147	1,035,000	925,000

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ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
189	OTHER SALARIES AND WAGES	9,425	15,000	15,000
195	SUBSTITUTE TEACHERS	2,220	0	0
198	NON-CERTIFIED SUBSTITUTE TEACHERS	329,910	330,000	340,000
201	SOCIAL SECURITY	1,604,675	1,718,000	1,740,000
204	STATE RETIREMENT	1,669,225	1,800,000	1,837,000
207	MEDICAL INSURANCE	3,455,896	3,580,000	3,715,000
210	UNEMPLOYMENT COMPENSATION	32,111	35,000	35,000
212	EMPLOYER MEDICARE LIABILITY	376,646	400,000	413,000
355	TRAVEL	2,885	5,000	5,000
399	OTHER CONTRACTED SERVICES	492,442	450,000	420,000
429	INSTRUCTIONAL SUPPLIES	403,416	300,000	315,000
449	TEXTBOOKS	701,478	725,000	850,000
499	OTHER SUPPLIES & MATERIALS	123,200	125,000	125,000
524	IN-SERVICE /STAFF DEVELOPMENT	74	0	0
535	FEE WAIVER	105,026	120,000	175,000
599	OTHER CHARGES	70,411	70,000	0
722	REGULAR INSTRUCTIONAL EQUIPMENT	764,827	550,000	550,000
TOTAL REGULAR INSTRUCTION		36,768,574	38,098,000	38,790,000
71150	ALTERNATIVE SCHOOL			
116	TEACHERS/ (6)	396,662	440,000	445,000
117	CAREER LADDER PROGRAM	8,000	8,000	8,000
162	CLERICAL PERSONNEL	25,000	26,500	26,500
189	OTHER SALARIES & WAGES	30,264	45,000	45,000
201	SOCIAL SECURITY	27,911	32,000	32,000
204	STATE RETIREMENT	29,614	33,000	35,000
207	MEDICAL INSURANCE	34,729	45,000	47,000
210	UNEMPLOYMENT COMPENSATION	422	500	500
212	EMPLOYER MEDICARE LIABILITY	6,528	8,000	8,000
307	COMMUNICATIONS	0	0	0
355	TRAVEL	4,631	5,000	5,000
399	OTHER CONTRACTED SERVICES	43,994	40,000	40,000
499	OTHER SUPPLIES & MATERIALS	3,145	2,000	2,000
599	OTHER CHARGES	0	0	0
722	REGULAR INSTRUCTIONAL EQUIPMENT	0	0	0
790	OTHER EQUIPMENT	6,986		
TOTAL ALTERNATIVE SCHOOL		617,886	685,000	694,000
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS (90 +2)	3,561,467	3,800,000	3,920,000
117	CAREER LADDER PROGRAM	34,678	40,000	40,000
128	HOMEBOUND TEACHER(4)	177,127	215,000	217,000
162	CLERICAL PERSONNEL	70,770	70,000	70,000
163	EDUCATIONAL ASSISTANTS/(50)	986,307	1,095,000	545,000
171	SPEECH PATHOLOGIST	532,442	610,000	615,000
189	OTHER SALARIES & WAGES	40,571	40,000	40,000
195	SUBSTITUTE TEACHERS	180	0	0
198	NON-CERTIFIED SUBSTITUTE TEACHERS	36,660	40,000	40,000
201	SOCIAL SECURITY	322,439	360,000	345,000
204	STATE RETIREMENT	359,626	380,000	370,000
206	LIFE INSURANCE	0	0	0
207	MEDICAL INSURANCE	764,245	800,000	780,000
210	UNEMPLOYMENT COMPENSATION	7,714	9,000	10,000

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ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
212	EMPLOYER MEDICARE LIABILITY	75,827	84,000	80,000
307	COMMUNICATION	0	0	0
312	CONTRACTS WITH PRIVATE AGENCIES	103,949	40,000	40,000
339	MATCHING SHARE	0		
355	TRAVEL	9,799	6,000	6,000
336	MAINT. & REPAIR OF EQUIPMENT	0	0	0
399	OTHER CONTRACTED SERVICES	143,938	120,000	120,000
429	INSTRUCTIONAL SUPPLIES	90,344	105,000	100,000
499	OTHER SUPPLIES AND MATERIALS	0	2,000	2,000
524	IN SERVICE/STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	11,055	12,000	10,000
725	SPECIAL EDUCATION EQUIPMENT	68,778	32,000	30,000
TOTAL EDUCATION OF THE HANDICAPPED		7,397,916	7,860,000	7,380,000
71300	VOCATIONAL EDUCATION			
116	TEACHERS (34)	1,679,696	1,650,000	1,665,000
117	CAREER LADDER PROGRAM	17,000	17,000	17,000
189	OTHER SALARIES & WAGES	15,081	10,000	10,000
195	SUBSTITUTE TEACHERS	180	30,000	30,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	32,680		
201	SOCIAL SECURITY	102,279	105,000	106,000
204	STATE RETIREMENT	104,681	107,000	108,000
207	MEDICAL INSURANCE	220,042	200,000	206,000
210	UNEMPLOYMENT COMPENSATION	1,985	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	24,228	25,000	26,000
355	TRAVEL	32,892	20,000	20,000
399	OTHER CONTRACTED SERVICES	24,798	25,000	25,000
429	INSTRUCTIONAL SUPPLIES	76,487	70,000	70,000
449	TEXTBOOKS	12,496	21,000	20,000
499	OTHER SUPPLIES & MATERIALS	0	0	0
524	IN SERVICE/STAFF DEVELOPMENT	1,701		
599	OTHER CHARGES	597	2,000	2,000
730	VOCATIONAL INSTRUCTION EQUIPMENT	29,589	35,000	35,000
TOTAL VOCATIONAL EDUCATION		2,376,412	2,320,000	2,343,000
71600	ADULT EDUCATION			
116	TEACHERS	25,244	20,000	20,000
162	CLERICAL PERSONNEL	0	0	0
189	OTHER SALARIES & WAGES	986		
201	SOCIAL SECURITY	1,626	1,000	1,000
204	STATE RETIREMENT	88	500	500
207	MEDICAL INSURANCE	0	0	0
210	UNEMPLOYMENT COMPENSATION	134	500	500
212	EMPLOYER MEDICARE LIABILITY	380	500	500
355	TRAVEL	0	1,500	1,500
429	INSTRUCTIONAL SUPPLIES	0	0	0
499	OTHER SUPPLIES AND MATERIALS	9,266	12,000	12,000
599	OTHER CHARGES	0	0	0
790	OTHER EQUIPMENT	0	0	0
TOTAL ADULT EDUCATION		37,724	36,000	36,000
TOTAL INSTRUCTION		47,198,512	48,999,000	49,243,000

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ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
72000	<u>SUPPORT SERVICES</u>			
72110	ATTENDANCE	0		
72120	HEALTH SERVICES			
131	MEDICAL PERSONNEL	0		
189	OTHER SALARIES & WAGES	75,276	77,500	78,000
196	IN-SERVICE /STAFF DEVELOPMENT	0		
201	SOCIAL SECURITY	4,444	5,000	5,000
204	STATE RETIREMENT	7,407	7,900	7,900
207	MEDICAL INSURANCE	13,815	14,500	14,000
210	UNEMPLOYMENT COMPENSATION	90	100	100
212	EMPLOYER MEDICARE LIABILITY	1,039	1,000	1,000
307	COMMUNICATION	0		
348	POSTAL CHARGES	0		
355	TRAVEL	6,297	9,000	5,000
399	OTHER CONTRACTED SERVICES	460,522	525,000	550,000
499	OTHER SUPPLIES AND MATERIALS	31,876	30,000	20,000
599	OTHER CHARGES	4,970	0	0
735	HEALTH EQUIPMENT	0	0	0
	TOTAL HEALTH SERVICES	605,736	670,000	681,000
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	14,000	15,000	15,000
123	GUIDANCE PERSONNEL	897,100	870,000	875,000
124	PSYCHOLOGICAL PERSONNEL/ (1)	103,340	106,000	107,000
170	SCHOOL RESOURCE OFFICER	8,834	13,000	13,000
189	OTHER SALARIES & WAGES (2)	119,343	97,000	98,000
201	SOCIAL SECURITY	67,203	67,000	68,000
204	STATE RETIREMENT	71,122	72,000	73,000
207	MEDICAL INSURANCE	114,774	100,000	103,000
210	UNEMPLOYMENT COMPENSATION	1,047	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	16,065	16,000	17,000
307	COMMUNICATION	0	0	0
309	CONTRACTS W/GOVERNMENT AGENCY	86,400	87,000	87,000
322	EVALUATION & TESTING	26,282	39,000	40,000
355	TRAVEL	7,927	3,000	2,000
399	OTHER CONTRACTED SERVICES	14,468	15,000	5,000
429	INSTRUCTIONAL SUPPLIES	0	0	0
499	OTHER SUPPLIES & MATERIALS	316	1,000	500
524	INSERVICE/STAFF DEVELOPMENT	58	1,000	500
599	OTHER CHARGES	0	0	0
790	OTHER EQUIPMENT	0	0	0
	TOTAL OTHER STUDENT SUPPORT	1,548,279	1,504,000	1,506,000
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR (6)	331,947	365,000	369,000
117	CAREER LADDER PROGRAM	24,278	30,000	30,000
127	CAREER LADDER EXTENDED CONTRACTS	20,000	20,000	20,000
129	LIBRARIANS (12)	595,652	685,000	690,000
132	MATERIALS SUPERVISOR/ (1)	68,792	74,000	74,000
138	INSTRUCTIONAL COMP. PERSONNEL (1)	70,320	72,000	72,000
162	CLERICAL PERSONNEL/(1)	34,500	36,000	36,000
189	OTHER SALARIES AND WAGES/(1)	42,973	45,000	45,000
201	SOCIAL SECURITY	71,737	81,000	82,000

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ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
204	STATE RETIREMENT	79,481	89,000	90,000
207	MEDICAL INSURANCE	105,107	122,000	126,000
210	UNEMPLOYMENT COMPENSATION	943	1,000	1,000
212	EMPLOYER MEDICARE LIABILITY	16,777	19,000	19,000
307	COMMUNICATION	2,488	3,000	2,000
320	DUES & MEMBERSHIPS	50		
336	MAINT. & REPAIR OF EQUIPMENT	0	0	0
355	TRAVEL	33,784	30,000	30,000
399	OTHER CONTRACTED SERVICES	0	0	0
432	LIBRARY BOOKS	100,000	100,000	100,000
457	IN SERVICE/STAFF DEVELOPMENT	0	0	0
499	OTHER SUPPLIES & MATERIALS	18,495	15,000	15,000
524	INSERVICE/STAFF DEVELOPMENT	13,862	30,000	20,000
599	OTHER CHARGES	0	0	0
790	OTHER EQUIPMENT	0	0	0
TOTAL REGULAR INSTRUCTION PROGRAM		1,631,186	1,817,000	1,821,000
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR (2)	149,020	160,500	160,500
117	CAREER LADDER PROGRAM	2,000	2,000	2,000
162	CLERICAL PERSONNEL	0	0	0
196	IN-SERVICE/STAFF DEVELOPMENT	0	0	0
201	SOCIAL SECURITY	8,921	10,000	10,000
204	STATE RETIREMENT	9,424	10,500	10,500
207	MEDICAL INSURANCE	19,490	16,000	16,500
210	UNEMPLOYMENT COMPENSATION	83	100	100
212	EMPLOYER MEDICARE LIABILITY	2,086	2,300	2,400
355	TRAVEL	24,189	30,000	30,000
399	OTHER CONTRACTED SERVICES	0	0	0
524	IN-SERVICE/STAFF DEVELOPMENT	12,036	29,600	29,000
599	OTHER CHARGES	811	1,000	1,000
TOTAL SPECIAL EDUCATION PROGRAM		228,060	262,000	262,000
72230	VOCATIONAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR/ (1)	68,792	72,000	72,000
117	CAREER LADDER PROGRAM	3,000	3,000	3,000
127	CAREER LADDER EXTENDED CONTRACTS	4,000	4,000	4,000
201	SOCIAL SECURITY	4,557	4,900	4,900
204	STATE RETIREMENT	4,730	5,100	5,100
207	MEDICAL INSURANCE	10,563	11,000	11,000
210	UNEMPLOYMENT COMPENSATION	45	100	100
212	EMPLOYER MEDICARE LIABILITY	1,066	1,200	1,200
355	TRAVEL	2,496	1,700	1,700
399	OTHER CONTRACTED SERVICES	0	0	0
524	IN SERVICE/STAFF DEVELOPMENT	15,005	14,000	14,000
599	OTHER CHARGES	0	0	0
TOTAL VOCATIONAL EDUCATION PROGRAM		114,254	117,000	117,000
72260	ADULT PROGRAMS			
105	SUPERVISOR/DIRECTOR (1)	54,869	60,000	60,000
189	OTHER SALARIES AND WAGES	20,400	15,000	15,000
201	SOCIAL SECURITY	4,633	5,000	5,000

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204	STATE RETIREMENT	5,431	6,000	6,000
207	MEDICAL INSURANCE	4,890	5,500	5,500
210	UNEMPLOYMENT COMPENSATION	81	100	100
212	EMPLOYER MEDICARE LIABILITY	1,084	1,400	1,400
307	COMMUNICATIONS	0	0	0
355	TRAVEL	1,108	3,500	3,500
399	OTHER CONTRACTED SERVICES	0	0	0
499	OTHER SUPPLIES AND MATERIALS	205	1,500	1,500
TOTAL ADULT PROGRAMS		92,701	98,000	98,000
72310	BOARD OF EDUCATION			
191	BOARD & COMMITTEE MEMBERS FEES	11,400	16,800	16,800
201	SOCIAL SECURITY,RET. MEDICAL	0	0	0
206	LIFE INSURANCE	40,000	30,000	50,000
305	AUDIT SERVICES	29,500	33,000	33,000
320	DUES & MEMBERSHIPS	28,953	20,000	20,000
331	LEGAL SERVICES	48,540	50,000	80,000
355	TRAVEL	10,312	15,000	10,000
399	OTHER CONTRACTED SERVICES	0	0	0
499	OTHER SUPPLIES	266	0	0
505	JUDGEMENTS	0	0	0
506	LIABILITY INSURANCE	228,239	230,000	240,000
510	TRUSTEE'S COMMISSION	329,190	354,700	360,700
533	TBI-CRIMINAL INVESTIGATION OF APPLICANT	0	0	0
599	OTHER CHARGES	562	500	500
TOTAL BOARD OF EDUCATION		726,962	750,000	811,000
72320	OFFICE OF THE SUPERINTENDENT			
101	COUNTY OFFICIAL	112,608	115,000	115,000
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	34,500	35,300	35,300
189	OTHER SALARIES AND WAGES	0	4,000	4,000
201	SOCIAL SECURITY	8,288	9,500	9,500
204	STATE RETIREMENT	10,484	11,300	11,300
207	MEDICAL INSURANCE	4,481	4,700	4,700
210	UNEMPLOYMENT COMPENSATION	90	100	100
212	EMPLOYER MEDICARE LIABILITY	2,150	2,400	2,400
307	COMMUNICATION	63,584	58,700	58,700
320	DUES & MEMBERSHIPS	0	0	0
336	MAINT. & REPAIR	0	0	0
348	POSTAL CHARGES	4,916	5,000	5,000
355	TRAVEL	3,119	4,000	4,000
435	OFFICE SUPPLIES	8,467	7,000	7,000
457	IN SERVICE / STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	78	0	0
701	ADMINISTRATION EQUIPMENT	0	0	0
TOTAL OFFICE OF THE SUPERINTENDENT		253,765	258,000	258,000
72410	OFFICE OF PRINCIPAL			
104	PRINCIPAL(S) (15)	1,015,280	1,145,000	1,160,000
117	CAREER LADDER PROGRAM	64,213	45,000	45,000
127	CAREER LADDER EXTENDED CONTRACTS	34,000	30,000	30,000

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139	ASSISTANT PRINCIPALS (+32)	1,819,296	1,920,000	1,940,000
161	SECRETARY(S)(40)	925,691	1,025,000	1,035,000
201	SOCIAL SECURITY	230,190	250,000	255,000
204	STATE RETIREMENT	265,817	295,000	305,000
207	MEDICAL INSURANCE	433,999	495,000	510,000
210	UNEMPLOYMENT COMPENSATION	3,935	5,000	5,000
212	EMPLOYER MEDICARE LIABILITY	54,185	61,000	61,000
307	COMMUNICATION	1,231	1,000	1,000
316	CONTRIBUTIONS	0	0	0
336	MAINTENANCE & REPAIR SERVICES	458	0	0
348	POSTAL CHARGES	205	0	0
355	TRAVEL	31,851	40,000	35,000
399	OTHER CONTRACTED SERVICES	16,213	15,000	15,000
435	OFFICE SUPPLIES	3,784	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	1,699	4,000	4,000
524	IN-SERVICE/STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	0	0	0
TOTAL OFFICE OF PRINCIPAL		4,902,047	5,336,000	5,406,000
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR/ 1	45,600	49,000	49,000
119	ACCOUNTANTS/BOOKKEEPERS/3	113,853	121,000	121,000
161	SECRETARY(S)/4	161,474	154,000	154,000
201	SOCIAL SECURITY	18,064	21,000	21,000
204	STATE RETIREMENT	28,444	34,000	34,000
207	MEDICAL INSURANCE	23,123	27,000	27,000
210	UNEMPLOYMENT COMPENSATION	423	500	500
212	EMPLOYER MEDICARE LIABILITY	4,555	5,000	5,000
355	TRAVEL	7,006	6,000	6,000
399	OTHER CONTRACTED SERVICES	17,052	20,000	20,000
435	OFFICE SUPPLIES	12,042	19,500	19,500
499	OTHER SUPPLIES & MATERIALS	256	0	0
599	OTHER CHARGES	0	0	0
701	ADMINISTRATION EQUIPMENT	2,280	7,000	7,000
TOTAL FISCAL SERVICES		434,172	464,000	464,000
72610	PLANT OPERATIONS			
329	LAUNDRY SERVICE	4,909	7,000	7,000
399	OTHER CONTRACTED SERVICES	1,504,029	1,600,000	1,635,000
410	CUSTODIAL SUPPLIES	0	0	0
415	ELECTRICITY	1,537,010	1,675,000	1,700,000
434	NATURAL GAS	303,369	425,000	450,000
454	WATER & SEWER	128,741	165,000	170,000
499	OTHER SUPPLIES & MATERIALS	1,353	3,000	3,000
502	BUILDING & CONTENTS INSURANCE	148,926	170,000	175,000
599	OTHER CHARGES	0	0	0
TOTAL PLANT OPERATIONS		3,628,337	4,045,000	4,140,000
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR/1	61,200	116,500	116,500
161	SECRETARY(S)/1	30,294	31,000	31,000
189	OTHER SALARIES & WAGES (+1 Ret. Fr. Irag)	613,743	685,000	691,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL PURPOSE SCHOOL FUND NO. 141
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY STEP INC 1.00%
 HEALTH INSURANCE INCREASE 3.00%
 THE SCHOOL FUND IS SHOWN WITH
 A PROPERTY TAX RATE \$1.11

ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
201	SOCIAL SECURITY	41,752	50,000	51,000
204	STATE RETIREMENT	67,148	77,000	78,000
207	MEDICAL INSURANCE	126,235	150,000	155,000
210	UNEMPLOYMENT COMPENSATION	1,083	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	9,765	12,000	12,000
307	COMMUNICATION	6,746	8,000	8,000
329	LAUNDRY SERVICE	0	0	0
335	MAINT. & REPAIR SERVICES-BUILDING	0	0	0
336	MAINT. & REPAIR SERVICES-EQUIPMENT	17,794	15,500	15,500
338	MAINT. & REPAIR SERVICES-VEHICLES	0	0	0
399	OTHER CONTRACTED SERVICES	6,426	5,000	5,000
418	EQUIPMENT & MACHINERY PARTS	0	0	0
499	OTHER SUPPLIES & MATERIALS	171,039	160,000	160,000
599	OTHER CHARGES	587	0	0
717	MAINTENANCE EQUIPMENT	16,056	45,000	35,000
	TOTAL PLANT MAINTENANCE	1,169,868	1,357,000	1,360,000
72710	PUPIL TRANSPORTATION			
105	SUPERVISOR/DIRECTOR(S) (2)	127,032	130,000	130,000
142	MECHANIC(S)/7	289,581	325,000	330,000
146	BUS DRIVERS/(+5)	1,610,384	1,650,000	1,665,000
162	CLERICAL	25,500	26,000	26,000
201	SOCIAL SECURITY	116,033	125,000	130,000
204	STATE RETIREMENT	183,203	200,000	210,000
207	MEDICAL INSURANCE	718,095	775,000	800,000
210	UNEMPLOYMENT COMPENSATION	7,001	8,000	8,000
212	EMPLOYER MEDICARE LIABILITY	27,137	30,000	30,000
307	COMMUNICATION	8,568	8,000	8,000
329	LAUNDRY SERVICE	7,266	6,000	6,000
336	MAINTENANCE & REPAIR SERVICES	0	0	0
338	MAINT. & REPAIR SERVICE-VEHICLES	34,322	80,000	50,000
355	TRAVEL	1,343	3,000	3,000
399	OTHER CONTRACTED SERVICES	45,667	50,000	40,000
418	EQUIPMENT & MACHINERY PARTS	0	0	0
425	GASOLINE	736,484	650,000	780,000
429	INSTRUCTIONAL SUPPLIES	0		
433	LUBRICANTS	20,739	15,000	16,000
450	TIRES	70,992	100,000	100,000
453	VEHICLE PARTS	267,915	316,000	325,000
499	OTHER SUPPLIES AND MATERIALS	15,256	35,000	20,000
511	VEHICLE & EQUIPMENT INS.	92,090	95,000	100,000
524	INSERVICE/STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	720	0	0
729	TRANSPORTATION EQUIPMENT	1,048,637	975,000	375,000
	TOTAL PUPIL TRANSPORTATION	5,453,965	5,602,000	5,152,000
	TOTAL SUPPORT SERVICES	20,789,332	22,280,000	22,076,000
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	FOOD SERVICES			
105	SUPERVISOR/DIRECTOR/1	39,979	43,500	43,500
199	ACCOUNTANTS/BOOKKEEPERS/1	34,500	35,500	35,500
189	OTHER SALARIES & WAGES/1	4,650	6,000	6,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL PURPOSE SCHOOL FUND NO. 141
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

INCLUDES A SALARY STEP INC 1.00%
 HEALTH INSURANCE INCREASE 3.00%
 THE SCHOOL FUND IS SHOWN WITH
 A PROPERTY TAX RATE \$1.11

ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
201	SOCIAL SECURITY	4,630	5,000	5,000
204	STATE RETIREMENT	6,407	6,000	6,000
207	MEDICAL INSURANCE	17,133	18,000	18,000
210	UNEMPLOYMENT COMPENSATION	76	100	100
212	EMPLOYER MEDICARE LIABILITY	1,083	1,900	1,900
354	TRANSPORTATION-OTHER THAN STUDENT	27,047	28,000	28,000
355	TRAVEL	2,384	1,000	1,000
399	OTHER CONTRACTED SERVICES	733	0	0
499	OTHER SUPPLIES & MATERIALS	10	0	0
524	IN SERVICE/STAFF DEVELOPMENT	4,961	4,000	4,000
599	OTHER CHARGES	0	0	0
TOTAL FOOD SERVICES		143,593	149,000	149,000
73300	COMMUNITY SERVICE			
105	DIRECTOR	18,353	20,000	20,000
189	OTHER SALARIES	441,110	475,000	450,000
201	SOCIAL SECURITY	28,183	30,000	28,000
204	STATE RETIREMENT	2,149	3,000	3,000
207	MEDICAL INSURANCE	17,132	13,000	14,000
210	UNEMPLOYMENT COMPENSATION	1,880	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	6,591	7,000	5,000
307	COMMUNICATION	0	1,000	1,000
355	TRAVEL	5,538	8,000	6,000
399	OTHER CONTRACTED SERVICES	450	20,000	10,000
422	FOOD SUPPLIES	25,071	29,000	29,000
429	INSTRUCTIONAL SUPPLIES & MATERIALS	0	0	0
499	OTHER SUPPLIES & MATERIALS	3,429	7,000	5,000
599	OTHER CHARGES	0	0	0
790	OTHER EQUIPMENT		0	2,000
TOTAL COMMUNITY SERVICE		549,886	615,000	575,000
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS (6)	435096	436,000	436,000
163	EDUCATIONAL ASSISTANTS	174937	182,000	182,000
189	OTHER SALARIES & WAGES	30680	31,000	31,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	4600	3,000	3,000
201	SOCIAL SECURITY	38216	39,000	39,000
204	STATE RETIREMENT	44857	45,000	45,000
207	MEDICAL INSURANCE	108355	120,000	120,000
210	UNEMPLOYMENT COMPENSATION	985	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	8906	9,000	9,000
355	TRAVEL	581	6,000	6,000
399	OTHER CONTRACTED SERVICES	0	5,000	5,000
429	INSTRUCTIONAL SUPPLIES	8683	10,000	10,000
499	OTHER SUPPLIES & MATERIALS	848	2,000	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	95849	20,000	20,000
790	OTHER EQUIPMENT	4405	47,000	47,000
TOTAL EARLY CHILDHOOD EDUCATION		956,998	957,000	957,000
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVI		1,650,477	1,721,000	1,681,000

TIPTON COUNTY, TENNESSEE
 GENERAL PURPOSE SCHOOL FUND NO. 141
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

08/13/09 Revision
 INCLUDES A SALARY STEP INC 1.00%
 HEALTH INSURANCE INCREASE 3.00%
 THE SCHOOL FUND IS SHOWN WITH
 A PROPERTY TAX RATE \$1.11

ACCT. NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<hr/>				
76000	<u>CAPITAL OUTLAY</u>			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	102,981	20,000	20,000
201	SOCIAL SECURITY	6,385	1,500	1,500
204	STATE RETIREMENT	8,159	500	500
210	UNEMPLOYMENT COMPENSATION	108	500	500
212	EMPLOYER MEDICARE LIABILITY	1,493	500	500
304	ARCHITECTS	0	0	0
308	CONSULTANTS	0	0	0
321	ENGINEERING SERVICES	0	0	0
610	PRINCIPAL ON CAPITALIZED LEASES	0	0	0
611	INTEREST ON CAPITALIZED LEASES	0	0	0
706	BUILDING CONSTRUCTION	0	0	0
707	BUILDING IMPROVEMENT	479,377	577,000	577,000
	TOTAL CAPITAL OUTLAY	598,503	600,000	600,000
	TOTAL ESTIMATED EXPENDITURES	70,236,824	73,600,000	73,600,000
<hr/>				
99110	OPERATING TRANSFER TO PRIMARY GOV.			
699	OTHER DEBT SERVICE	600,000	600,000	600,000
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	70,836,824	74,200,000	74,200,000
<hr/>				
	EXCESS OF ESTIMATED REVENUE & OTHER SOURCES OVER(-) UNDER ESTIMATED EXPENDITURES	1,188,937	-600,000	0
	ESTIMATED BEGINNING FUND BALANCE-JULY 1	7,836,861	9,025,798	8,425,798
	ESTIMATED ENDING FUND BALANCE-JUNE 30 (NOTI	9,025,798	8,425,798	8,425,798
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TIPTON COUNTY, TENNESSEE
 SCHOOL FEDERAL PROJECTS FUND NO.142
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30, 2010

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
47000	FEDERAL GOVERNMENT			
47131	VOCATIONAL EDUCATION BASIC GRANTS	381,656	158,738	175,595
47139	OTHER VOCATIONAL	0	88,318	0
47141	TITLE 1 GRANTS LOCAL EDUCATION AGENCIES	1,741,039	1,765,716	3,675,626
47142	TITLE V INNOVATIVE EDUCATION PROGRAM	146,039	0	0
47143	EDUCATION OF THE HANDICAPPED ACT	2,527,248	2,414,906	5,268,138
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	210,447	113,633	153,792
47147	SAFE & DRUG FREE SCHOOL	237,204	390,949	34,610
47149	TITLE X PART C HOMELESS	0	0	1,561
47189	TITLE II EISENHOWER PROFESSIONAL GRANTS	593,976	762,806	586,089
47590	OTHER FEDERAL THROUGH STATE	58,118	18,170	63,903
49800	TRANSFERS IN	31,435	0	0
TOTAL REVENUE		5,927,162	5,713,236	9,959,314
<u>ESTIMATED EXPENDITURES</u>				
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION			
116	TEACHERS	1,144,224	1,126,814	1,234,938
163	EDUCATIONAL ASSISTANTS	211,226	194,720	245,008
189	OTHER SALARIES & WAGES	51,530	65,612	38,000
195	SUBSTITUTE TEACHERS	4,100	2,300	800
196	IN-SERVICE/STAFF DEVELOPMENT	-2,190	0	0
198	NON-CERTIFIED SUBSTITUTE	28,476	43,490	33,100
201	SOCIAL SECURITY	83,134	80,205	98,606
204	STATE RETIREMENT	90,473	86,118	109,000
207	MEDICAL INSURANCE	173,632	179,162	398,726
210	UNEMPLOYMENT COMPENSATION	2,652	4,313	5,186
212	EMPLOYER MEDICARE LIABILITY	20,144	20,999	22,976
311	CONTRACTS W/OTHER SCHOOL SYSTEMS	5,350	7,225	5,000
355	TRAVEL	0	0	0
399	OTHER CONTRACTED SERVICES	91,565	117,034	57,800
429	INSTRUCTIONAL SUPPLIES	90,841	26,586	85,860
499	OTHER MATERIALS / SUPPLIES	6,962	10,000	0
524	INSERVICE / STAFF DEVELOPMENT	0	0	0
599	OTHER CHARGES	0	0	0
722	REGULAR INSTRUCTIONAL EQUIPMENT	45,335	68,475	315,454
TOTAL REGULAR INSTRUCTION		2,047,454	2,033,053	2,650,454
71200	SPECIAL EDUCATION PROGRAM			
162	CLERICAL PERSONNEL	23,400	24,300	24,000
163	EDUCATIONAL ASSISTANTS	1,257,497	1,096,008	2,848,000
189	OTHER SALARIES & WAGES	43,715	50,000	40,000
201	SOCIAL SECURITY	77,008	66,440	179,616
204	STATE RETIREMENT	111,775	98,273	213,404
207	MEDICAL INSURANCE	288,671	266,198	890,000
210	UNEMPLOYMENT COMPENSATION	3,776	3,111	19,674
212	EMPLOYER MEDICARE LIABILITY	18,010	15,540	35,637
312	CONTRACTS WITH PRIVATE AGENCIES	0	0	60,000
330	OPERATING LEASE PAYMENTS	92,335	94,240	178,522
399	OTHER CONTRACTED SERVICES	194,303	245,740	325,691
429	INSTRUCTIONAL SUPPLIES	88,005	140,745	115,752
449	TEXTBOOKS	0	0	0
499	OTHER SUPPLIES & MATERIALS	0	0	0
725	SPECIAL EDUCATION EQUIPMENT	19,001	0	236,550
TOTAL EDUCATION OF THE HANDICAPPED		2,217,496	2,100,595	5,166,846

TIPTON COUNTY, TENNESSEE
 SCHOOL FEDERAL PROJECTS FUND NO.142
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30, 2010

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
71300	VOCATIONAL EDUCATION			
162	CLERICAL PERSONNEL	9,300	3,300	
163	EDUCATIONAL ASSISTANTS	46,176	0	
189	OTHER SALARIES & WAGES	50,930	49,000	60,755
201	SOCIAL SECURITY	6,314	3,200	3,767
204	STATE RETIREMENT	10,183	5,200	3,900
207	MEDICAL INSURANCE	17,688	9,200	9,200
210	UNEMPLOYMENT COMPENSATION	206	350	350
212	EMPLOYER MEDICARE LIABILITY	1,476	800	881
355	TRAVEL	0	0	0
399	OTHER CONTRACTED SERVICES	0	0	0
429	INSTRUCTIONAL SUPPLIES	112,194	48,603	38,652
599	OTHER CHARGES	0	4,000	4,000
730	VOCATIONAL INSTRUCTION EQUIPMENT	25,877	75,525	4,000
	TOTAL VOCATIONAL EDUCATION	280,344	199,178	125,505
72130	OTHER STUDENT SUPPORT			
130	SOCIAL WORKER	38,095	40,710	39,000
201	SOCIAL SECURITY	2,203	2,488	2,418
204	STATE RETIREMENT	2,377	2,614	2,504
207	MEDICAL INSURANCE	8,332	8,281	10,268
210	UNEMPLOYMENT COMPENSATION	45	41	324
212	EMPLOYER MEDICARE LIABILITY	515	582	566
355	TRAVEL	74,486	32,078	35,119
524	INSERVICE/STAFF DEVELOPMENT	15,014	15,800	14,971
599	OTHER CHARGES	0	0	724,241
	TOTAL OTHER STUDENT SUPPORT	141,067	102,594	829,411
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	33,928	35,500	37,000
138	INSTRUCTIONAL COMPUTER PERSONNEL	49,627	56,904	20,000
161	SECRETARY (S)	22,500	23,250	24,000
163	EDUCATIONAL ASSISTANTS	0	13,500	17,600
189	OTHER SALARIES & WAGES	54,563	244,753	358,580
196	IN-SERVICE/STAFF DEVELOPMENT	168,633	0	0
201	SOCIAL SECURITY	20,151	23,135	28,400
204	STATE RETIREMENT	20,743	24,230	19,750
207	MEDICAL INSURANCE	19,691	23,075	38,000
210	UNEMPLOYMENT COMPENSATION	1,031	958	1,437
212	EMPLOYER MEDICARE LIABILITY	4,713	5,594	6,611
307	COMMUNICATION	1,511	1,560	1,860
308	CONSULTANTS	2,700		0
355	TRAVEL	34,274	23,602	2,450
399	OTHER CONTRACTED SERVICES	12,051	13,895	9,400
429	INSTRUCTIONAL SUPPLIES	4,620		0
499	OTHER SUPPLIES & MATERIALS	1,799	6,877	8,683
524	INSERVICE/STAFF DEVELOPMENT	189,333	393,244	382,216
599	OTHER CHARGES	85	0	
790	OTHER EQUIPMENT	6,193	0	3,000
	TOTAL REGULAR INSTRUCTION PROGRAM	648,146	890,077	958,987
72230	VOCATIONAL EDUCATION PROGRAM			
161	SECRETARY (S)	1,240		
201	SOCIAL SECURITY	77		
204	STATE RETIREMENT	115		
212	EMPLOYER MEDICARE LIABILITY	18		
524	INSERVICE/STAFF DEVELOPMENT	10,322	0	0

TIPTON COUNTY, TENNESSEE
 SCHOOL FEDERAL PROJECTS FUND NO.142
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30, 2010

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
	TOTAL VOCATIONAL EDUCATION PROGRAM	11,772	0	0
72410	OFFICE OF THE PRINCIPAL			
139	ASSISTANT PRINCIPAL	0	0	35,000
201	SOCIAL SECURITY	0	0	2,170
204	STATE RETIREMENT	0	0	2,247
207	MEDICAL INSURANCE	0	0	6,878
210	UNEMPLOYMENT COMPENSATION	0	0	290
212	EMPLOYER MEDICARE LIABILITY	0	0	508
	TOTAL SPECIAL EDUCATION PROGRAM	0	0	47,093
72710	PUPIL TRANSPORTATION			
729	TRANSPORTATION EQUIPMENT	0	0	128,000
	TOTAL PUPIL TRANSPORTATION	0	0	128,000
	TOTAL ESTIMATED EXPENDITURES	5,346,279	5,325,497	9,906,296
99100	TRANSFERS OUT			
504	INDIRECT COST	30,757	25,503	53,018
590	TRANSFERS TO OTHER FUNDS	448,572	362,236	0
99120	OLD - TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS	617		
	TOTAL TRANSFERS OUT	479,946	387,739	53,018
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	5,826,225	5,713,236	9,959,314
	EXCESS OF ESTIMATED REVENUE & OTHER SOURCES OVER(-) UNDER ESTIMATED EXPENDITURES	100,937	0	0
	ESTIMATED BEGINNING FUND BALANCE-JULY 1	118,512	219,449	219,449
	ESTIMATED ENDING FUND BALANCE-JUNE 30 (NOTE)	219,449	219,449	219,449

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 CENTRAL CAFETERIA FUND NO.143
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30,2010

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009
<u>ESTIMATED REVENUE</u>			
43000	<u>CHARGES FOR SERVICES</u>		
43521	LUNCH PAYMENTS-CHILDREN	1,296,934	1,650,000
43522	LUNCH PAYMENTS-ADULTS	143,619	175,000
43523	BREAKFAST	122,454	160,000
43525	ALA CARTE	284,165	360,000
43990	OTHER CHARGES FOR SERVICES	2,110	5,000
	TOTAL CHARGES FOR SERVICES	1,849,282	2,350,000
44000	<u>OTHER LOCAL REVENUE</u>		
44110	INTEREST EARNED	19,699	15,000
44170	MISCELLANEOUS REFUNDS	8,313	5,000
	TOTAL OTHER CHARGES FOR SERVICES	28,012	20,000
47000	<u>FEDERAL FUNDS RECEIVED THROUGH STATE</u>		
47111	SECTION 4 - LUNCH	2,211,583	2,300,000
47113	BREAKFAST	778,762	575,000
47114	UDSA - OTHER	242,209	255,000
	TOTAL FEDERAL FUNDS RECEIVED THROUGH STAT	3,232,554	3,130,000
	TOTAL ESTIMATED REVENUE	5,109,848	5,500,000
<u>ESTIMATED EXPENDITURES</u>			
73000	<u>SUPPORT SERVICES</u>		
73100	FOOD SERVICES		
165	CAFETERIA PERSONNEL	1,722,977	1,875,000
189	OTHER SALARIES & WAGES	36,122	37,000
201	SOCIAL SECURITY	101,464	115,000
204	STATE RETIREMENT	149,135	180,000
205	EMPLOYEE INSURANCE	459,821	510,000
210	UNEMPLOYMENT COMPENSATION	6,276	7,000
212	EMPLOYER MEDICARE	23,729	26,000
355	TRAVEL	3,017	5,000
399	OTHER CONTRACTED SERVICES	103,646	100,000
422	FOOD SUPPLIES	2,130,881	2,300,000
451	UNIFORMS	6,309	25,000
499	OTHER SUPPLIES & MATERIALS	226,013	220,000
510	TRUSTEE'S COMMISSION	180	0
524	IN SERVICE/STAFF DEVELOPMENT	-645	5,000
710	FOOD SERVICE EQUIPMENT	165,191	95,000
	TOTAL SUPPORT SERVICES	5,134,116	5,500,000

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 CENTRAL CAFETERIA FUND NO.143
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30,2010

THIS FUND RECEIVES
 NO PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009
79000	<u>OPERATING TRANSFERS</u>		
79100	OPERATING TRANSFERS - EDUCATION	0	0
	TOTAL OPERATING TRANSFERS	0	0
	TOTAL ESTIMATED EXPENDITURES	5,134,116	5,500,000
	EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS	-24,268	0
	ESTIMATED BEGINNING FUND BALANCE JULY 1	1,620,243	1,595,975
	ESTIMATED ENDING FUND BALANCE JUNE 30	1,595,975	1,595,975

08/13/09 Revision

TIPTON COUNTY, TENNESSEE
 GENERAL DEBT SERVICE FUND NO. 151
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE DEBT SERVICE FUND IS SHOWN
 WITH A TAX RATE OF \$0.41

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
40000	<u>LOCAL TAXES</u>			
40110	CURRENT PROPERTY TAXES	4,416,281	4,246,000	3,621,120
40120	TRUSTEE'S COLLECTION, DELINQUENT	155,958	154,780	147,700
40125	TRUSTEE COLLECTION/ BANKRUPTCY	1,913	2,000	2,000
40130	CLERK & MASTER COLLECTIONS	102,791	88,900	82,100
40140	INTEREST & PENALTIES	30,438	33,000	30,500
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	1,486	1,486
40163	PAYMENT IN LIEU OF TAXES-LOCAL	199,269	173,000	153,000
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	68,471	63,000	63,000
40270	BUSINESS TAX	61,350	67,000	67,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	53,506	59,253	55,000
	TOTAL LOCAL TAXES	5,091,463	4,888,419	4,222,906
44000	<u>OTHER LOCAL REVENUE</u>			
44100	<u>RECURRING ITEMS</u>			
44110	INVESTMENT INCOME	1,762,868	1,200,000	645,000
44512	GAIN ON RETIREMENT OF DEBT	0	22,598	0
44170	MISCELLANEOUS REFUNDS	0		
	TOTAL OTHER LOCAL REVENUE	1,762,868	1,222,598	645,000
	<u>TOTAL ESTIMATED REVENUE</u>	6,854,331	6,111,017	4,867,906
<u>OTHER FINANCING SOURCES</u>				
49400	REFUNDING DEBT ISSUED	0	6,185,000	0
49410	PREMIUMS ON DEBT ISSUED	0	0	0
49800	OPERATING TRANSFERS	600,000	600,000	600,000
	TOTAL OTHER FINANCING SOURCES	600,000	6,785,000	600,000
	<u>TOTAL ESTIMATED REVENUE AND OTHER SOURCES</u>	7,454,331	12,896,017	5,467,906
80000	<u>DEBT SERVICE</u>			
82100	<u>PRINCIPAL</u>			
82110	<u>PRINCIPAL - GENERAL GOVERNMENT</u>			
602	PRINCIPAL ON NOTES / ENERGY LOAN	12,450	12,450	12,450
612	PRINCIPAL ON OTHER LOANS PAYABLE	684,000		
	/GEN.FUND - PARK LOAN	0	0	750,000
	/GEN. LOAN POOL NOTE 2002	0	1,000,000	1,000,000
	TOTAL GENERAL GOVERNMENT	696,450	1,012,450	1,762,450
82120	<u>PRINCIPAL - HIGHWAY & STREET</u>			
612	PRINCIPAL ON OTHER LOANS PAYABLE			
	/PUBLIC WORKS LOAN POOL NOTE 2006	0	816,000	0
	/PUBLIC WORKS NOTE 2008		500,000	0
	TOTAL HIGHWAY & STREET	0	1,316,000	0
82130	<u>PRINCIPAL - EDUCATION</u>			
601	PRINCIPAL ON BONDS	2,785,000	-	-
	/'97" SCHOOL REFUND	-	4,680,000	0
	/'98" SCHOOL REFUND	-	1,505,000	0

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TIPTON COUNTY, TENNESSEE
 GENERAL DEBT SERVICE FUND NO. 151
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE DEBT SERVICE FUND IS SHOWN
 WITH A TAX RATE OF \$0.41

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
	/"00" SCHOOL REFUND	-	360,000	0
	/"02" SCHOOL REFUND	-	900,000	850,000
	/"02" SCHOOL	-	500,000	500,000
602	PRINCIPAL ON NOTES	0	-	-
	/"02" SCHOOL REFUND	-	0	0
612	PRINCIPAL ON OTHER LOANS PAYABLE	1,310,000		
	/"98" SCHOOL LOAN POOL	-	500,000	500,000
	/"99" SCHOOL LOAN POOL	-	100,000	200,000
	/"04" SCHOOL LOAN POOL	-	251,000	259,000
	/"07" SCHOOL LOAN POOL	0	535,000	559,000
	/"08" SCHOOL LOAN POOL REFUND	0	691,200	731,200
	TOTAL EDUCATION	4,095,000	10,022,200	3,599,200
	TOTAL PRINCIPAL	4,791,450	12,350,650	5,361,650
82200	<u>INTEREST</u>			
82210	<u>INTEREST - GENERAL GOVERNMENT</u>			
613	INTEREST ON OTHER LOANS PAYABLE	226,680		
	/GEN.FUND - PARK LOAN	0	0	10,000
	/GEN. LOAN POOL NOTE 2002	0	69,000	150,000
	TOTAL GENERAL GOVERNMENT	226,680	69,000	160,000
82220	<u>INTEREST - HIGHWAY & STREET</u>			
604	INTEREST ON OTHER LOANS PAYABLE	0		
	/PUBLIC WORKS LOAN POOL NOTE 2006	0	32,000	0
	/PUBLIC WORKS NOTE 2008		4,725	0
	TOTAL INTEREST - HIGHWAY & STREET	0	36,725	0
82230	<u>INTEREST - EDUCATION</u>			
603	INTEREST ON BONDS	812,643	-	-
	/"97" SCHOOL REFUND	-	90,756	0
	/"98" SCHOOL REFUND	-	25,534	0
	/"00" SCHOOL REFUND	-	18,900	0
	/"02" SCHOOL REFUND	-	72,212	45,212
	/"02" SCHOOL	-	304,726	289,726
604	INTEREST ON NOTES	0	-	-
	/"02" SCHOOL REFUND	-	0	0
613	INTEREST ON OTHER LOANS PAYABLE	551,308		
	/"98" SCHOOL LOAN POOL	-	70,000	147,000
	/"99" SCHOOL LOAN POOL	-	117,000	285,000
	/"04" SCHOOL LOAN POOL	-	78,000	195,900
	/"07" SCHOOL LOAN POOL	0	255,000	824,945
	/"08" SCHOOL LOAN POOL REFUND	0	97,000	249,183
	TOTAL EDUCATION	1,363,951	1,129,128	2,036,966
	TOTAL INTEREST	1,590,631	1,234,853	2,196,966
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>OTHER - GENERAL GOVERNMENT</u>			
306	BANK CHARGES	-		
510	TRUSTEE'S COMMISSION	114,407	172,968	92,367
606	OTHER DEBT ISSUANCE COST		5,000	5,000
613	INTEREST FROM OTHER LOANS PAYABLE	0		
	TOTAL GENERAL GOVERNMENT	114,407	177,968	97,367

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TIPTON COUNTY, TENNESSEE
 GENERAL DEBT SERVICE FUND NO. 151
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE FISCAL YEAR ENDING JUNE 30, 2010

THE DEBT SERVICE FUND IS SHOWN
 WITH A TAX RATE OF \$0.41

ACCT. CODE	DESCRIPTION	AUDITED 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
82330	<u>OTHER - EDUCATION</u>			
605	UNDERWRITER DISCOUNT	0		
606	OTHER DEBT ISSUANCE CHARGES	4,000	0	30,000
616	INTEREST FROM OTHER LOANS PAYABLE	0		
699	OTHER DEBT SERVICE	2,081	5,000	30,000
	TOTAL EDUCATION	6,081	5,000	60,000
	TOTAL ESTIMATED EXPENDITURES	6,502,569	13,768,471	7,715,983
	ESTIMATED OTHER USES			
99100	TRANSFERS OUT			
590	TRANSFERS TO OTHER FUNDS			
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	6,502,569	13,768,471	7,715,983
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. REVENUE & OTHER USES	951,762	(872,454)	-2,248,077
	ESTIMATED BEGINNING FUND BALANCE JULY 1	11,949,306	12,901,068	12,028,614
	ESTIMATED ENDING FUND BALANCE JULY 1	12,901,068	12,028,614	9,780,537

TIPTON COUNTY, TENNESSEE
 CAPITAL PROJECTS FUND 171
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30,2010

THIS FUND RECEIVES
 NO DIRECT PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47590	OTHER FEDERAL THROUGH STATE	0	0	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48130	CONTRIBUTIONS		0	0
49000	<u>OTHER SOURCES</u>			
49500	OTHER LOANS ISSUED	0	0	750,000
49800	TRANSFERS IN		0	0
TOTAL REVENUE AND OTHER SOURCES		0	0	750,000
<u>EXPENDITURES</u>				
91110	GENERAL ADMINISTRATION PROJECTS			
304	ARCHITECTS / JAIL PLANS	0	0	62,000
316	CONTRIBUTIONS /BRIGHTON DOWNTOWN	0	0	60,000
791	OTHER CONSTRUCTION/DRUMMOND PARK	0	0	750,000
TOTAL HIGHWAY CAPITAL PROJECTS		0	0	872,000
91300	EDUCATION CAPITAL PROJECTS			
316	CONTRIBUTIONS	0	0	0
TOTAL EDUCATION CAPITAL PROJECTS		0	0	0
TOTAL ESTIMATED EXPENDITURES		0	0	872,000
EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS		0	0	-122,000
ESTIMATED BEGINNING FUND BALANCE JULY 1		132,793	132,793	132,793
ESTIMATED ENDING FUND BALANCE JUNE 30		132,793	132,793	10,793

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TIPTON COUNTY, TENNESSEE
 CAPITAL PROJECTS FUND 177
 STATEMENT OF PROPOSED OPERATIONS
 FOR THE YEAR ENDING JUNE 30,2010

THIS FUND RECEIVES
 NO DIRECT PROPERTY TAXES.

ACCOUNT NO.	DESCRIPTION	ACTUAL 2007-2008	REVISED 2008-2009	RECOMMENDED 2009-2010
<u>ESTIMATED REVENUE</u>				
44000	<u>OTHER LOCAL REVENUE</u>			
44170	MISCELLANEOUS REFUNDS	6,700	117,000	0
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48130	CONTRIBUTIONS	0	0	0
49,000	<u>OTHER SOURCES</u>			
49100	BOND PROCEEDS	0	0	0
49500	OTHER LOAN PROCEEDS	12,000,000	2,388,000	0
TOTAL REVENUE AND OTHER SOURCES		12,006,700	2,505,000	0
<u>EXPENDITURES</u>				
91300	EDUCATION CAPITAL PROJECTS			
189	OTHER SALARIES AND WAGES	1,444,803	90,000	0
201	SOCIAL SECURITY	89,577	6,000	0
210	UNEMPLOYMENT COMPENSATION	3,595	1,000	0
212	EMPLOYER MEDICARE LIABILITY	20,949	2,000	0
304	ARCHITECTS	52,761	75,000	0
308	CONSULTANTS	0	6,000	0
321	ENGINEERING SERVICES	48,078	20,000	0
706	BUILDING CONSTRUCTION	11,612,128	1,600,000	600,000
707	BUILDING IMPROVEMENTS	6,418	0	0
715	LAND	7,583	0	0
718	MOTOR VEHICLES	0	0	0
TOTAL EDUCATION CAPITAL PROJECTS		13,285,892	1,800,000	600,000
EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS		-1,279,192	705,000	-600,000
ESTIMATED BEGINNING FUND BALANCE JULY 1		1,686,006	406,814	1,111,814
ESTIMATED ENDING FUND BALANCE JUNE 30		406,814	1,111,814	511,814