The Budget of Tipton County, Tennessee

Tipton County

TENNESSEE

The Tax Levy Resolution

The Appropriation Resolution

And

Budget Statements of the Individual Funds

For the Year Ending June 30, 2021

A RESOLUTION FIXING THE TAX LEVY IN TIPTON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2020

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on this 20th day of July 2020, that the combined property tax rate for Tipton County, Tennessee for the year beginning July 1, 2020, shall be 2.0392 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:

FUND	RATE
General	$ 0.8680
Solid Waste / Sanitation	$ 0.0421
Highway / Public Works	$ 0.0843
General Purpose School	$ 0.9319
Debt Service	$ 0.0708
General Capital Projects	$ 0.0421
Total	$ 2.0392

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.

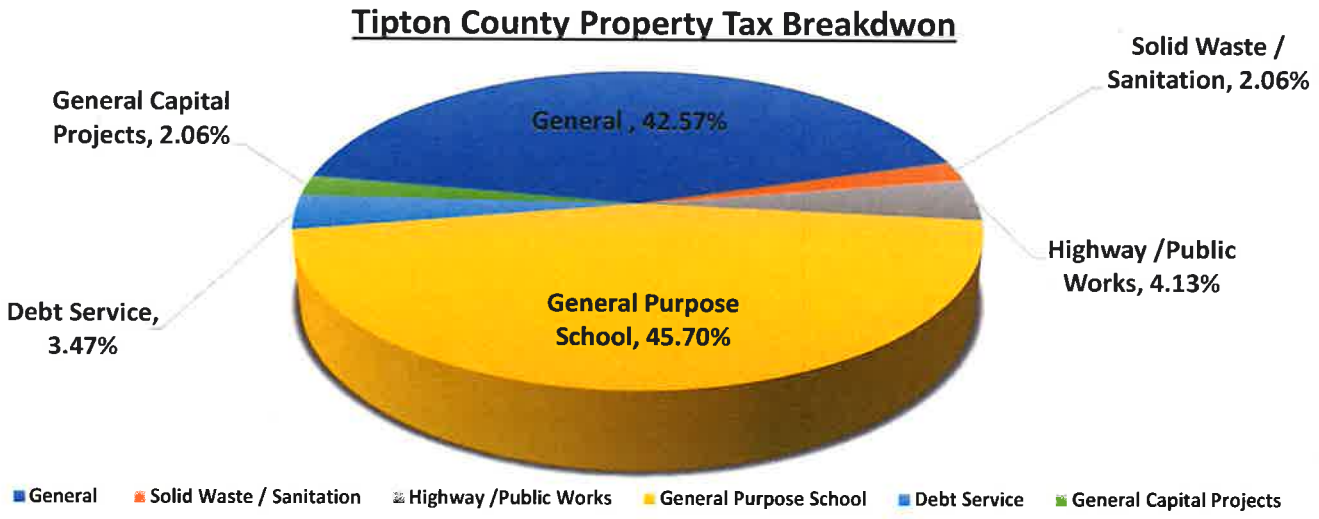
SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of Tipton County, Tennessee, which are in conflict with this resolution, are hereby repealed.

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 20th day of July 2020.

Tipton County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2020 Assessments Based Upon Estimated
Assessed Valuation of $1,215,939,880

Fund		Proposed Tax Rate	Amount of Tax Levy	Reserve For Delinquency 8%	Net Estimated Collection of Taxes
General	$	0.8680	$10,554,358.16	$844,348.65	$9,710,009.51
Solid Waste / Sanitation	$	0.0421	$511,910.69	40,952.86	470,957.83
Highway /Public Works	$	0.0843	$1,025,037.32	$82,002.99	$943,034.33
General Purpose School	$	0.9319	$11,331,343.74	$906,507.50	$10,424,836.24
Debt Service	$	0.0708	$860,885.44	$68,870.83	$792,014.60
General Capital Projects	$	0.0421	$511,910.69	$40,952.86	$470,957.83
Total	$	2.0392	$24,795,446.03	$1,983,635.68	$22,811,810.35



A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF TIPTON COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Tipton County, Tennessee, assembled in regular session on the 20th day of July, 2020, 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, 2020 and ending June 30, 2021 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	234,650
51220	BEER BOARD	4,475
51300	COUNTY EXECUTIVE	300,237
51500	ELECTION COMMISSION	528,065
51600	REGISTER OF DEEDS	363,557
51720	DEVELOPMENT/PLANNING & ZONING	341,271
51730	BUILDINGS	348,141
51750	CODE COMPLIANCE/TOSHA	15,030
51760	GEOGRAPHICAL INFORMATION SYSTEM	142,302
51800	COUNTY BUILDINGS/COURTHOUSE	155,900
51900	OTHER GENERAL ADMINISTRATION	116,250
52100	ACCOUNTING & BUDGETING	419,679
52300	PROPERTY ASSESSOR'S OFFICE	522,794
52310	REAPPRAISAL PROGRAM	50,665
52400	COUNTY TRUSTEE'S OFFICE	400,091
52500	COUNTY COURT CLERK	561,410
52600	DATA PROCESSING / INFORMATION TECHNOLOGY	104,650
53100	CIRCUIT COURT	797,519
53300	GENERAL SESSIONS COURT	318,846
53330	TOTAL DRUG COURT	75,000
53400	CHANCERY COURT	392,663
53500	JUVENILE COURT	170,842
53600	DISTRICT ATTORNEY GENERAL	65,000
53800	PROBATE COURT	145,265
53900	OTHER ADMINISTRATION OF JUSTICE / COMPLEX	39,800
53930	VICTIM ASSISTANCE PROGRAM	30,000
54110	SHERIFF'S DEPARTMENT	6,431,947
54160	ADMINISTRATION OF SEXUAL OFFENDER	8,000
54210	JAIL	3,297,474
54220	WORKHOUSE / NEW JUSTICE CENTER	287,667
54310	FIRE PREVENTION & CONTROL	1,108,929
54410	CIVIL DEFENSE	258,191
54490	OTHER EMERGENCY MANAGEMENT	291,176
54900	OTHER PUBLIC SAFETY	111,500
55110	LOCAL HEALTH CENTER	122,430
55120	RABIES & ANIMAL CONTROL	462,700
55130	AMBULANCE SERVICE	155,000
55160	DENTAL HEALTH PROGRAM	417,800
55510	GENERAL WELFARE ASSISTANCE	23,163
55710	SANITATION MANAGEMENT	174,347
56300	SENIOR CITIZENS ASSISTANCE	55,000
56500	LIBRARIES	351,530

56700	PARKS & FAIR BOARD		17,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL		10,000
57100	AGRICULTURE EXTENSION SERVICES		145,310
57500	SOIL CONSERVATION		130,299
58110	TOURISM/TIPTON COUNTY MUSEUM		71,000
58120	INDUSTRIAL DEVELOPMENT		383,980
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT		384,500
58300	VETERAN'S SERVICES		52,050
58600	EMPLOYEE BENEFITS		20,000
58900	MISCELLANEOUS		559,405
91190	OTHER GENERAL GOVERNMENT PROJECTS		1,337,858
	TOTAL GENERAL FUND	$	23,312,358

SOLID WASTE - 116

55770	POSTCLOSURE CARE COSTS		40,000
64000	LITTER & TRASH COLLECTION		1,404,158
	TOTAL SOLID WASTE	$	1,444,158

DRUG FUND - 122

54150	DRUG ENFORCEMENT		294,500
	TOTAL DRUG ENFORCEMENT	$	294,500

HIGHWAY /PUBLIC WORKS FUND - 131

61000	ADMINISTRATION		648,016
62000	HIGHWAY & BRIDGE MAINTENANCE		2,738,776
63100	OPERATION & MAINTENANCE OF EQUIPMENT		635,714
65000	OTHER CHARGES		752,400
66000	EMPLOYEE BENEFITS		834,500
68000	CAPITAL OUTLAY		561,500
	TOTAL HIGHWAY / PUBLIC WORKS	$	6,170,906

GENERAL PURPOSE SCHOOL FUND - 141

71100	REGULAR INSTRUCTION		41,782,400
71150	ALTERNATIVE SCHOOL		1,017,000
71200	SPECIAL EDUCATION PROGRAM		8,344,500
71300	VOCATIONAL EDUCATION		2,591,000
71600	ADULT EDUCATION PROGRAM		106,000
72120	HEALTH SERVICES		856,000
72130	OTHER STUDENT SUPPORT		1,923,000
72210	REGULAR INSTRUCTION PROGRAM		2,068,000
72220	SPECIAL EDUCATION PROGRAM		649,600
72230	VOCATIONAL EDUCATION PROGRAM		96,000
72250	TECHNOLOGY		914,000
72290	OTHER PROGRAMS		-
72310	BOARD OF EDUCATION		962,500
72320	OFFICE OF THE SUPERINTENDENT		344,000
72410	OFFICE OF PRINCIPAL		6,355,000
72510	FISCAL SERVICES		578,000
72610	PLANT OPERATIONS		4,247,000
72620	MAINTENANCE OF PLANT		1,773,000
72710	PUPIL TRANSPORTATION		6,066,000
73100	FOOD SERVICES		180,000
73300	COMMUNITY SERVICE		1,022,000
73400	EARLY CHILDHOOD EDUCATION		1,181,000
76100	REGULAR CAPITAL OUTLAY		233,000
82330	OTHER DEBT SERVICE - EDUCATION		150,000
99100	TRANSFERS OUT		-
	TOTAL GENERAL PURPOSE SCHOOL FUND	$	83,439,000

SCHOOL FEDERAL PROJECTS FUND NO.142

71100	REGULAR INSTRUCTION		1,289,559
71200	SPECIAL EDUCATION PROGRAM		2,055,886
71300	VOCATIONAL EDUCATION		114,651

72120	HEALTH SERVICES		33,000
72130	OTHER STUDENT SUPPORT		186,479
72210	REGULAR INSTRUCTION PROGRAM		1,417,608
72220	SUPPORT SERVICES		456,745
72230	VOCATIONAL SUPPORT SERVICE		3,440
72410	OFFICE OF THE PRINCIPAL		47,840
72710	PUPIL TRANSPORTATION		96,385
73100	FOOD SERVICE		-
73300	OPERATION OF NON-INSTRUCTIONAL SERVICES		-
99100	TRANSFERS OUT		110,552
	TOTAL SCHOOL FEDERAL PROJECTS	$	5,812,146
CENTRAL CAFETERIA FUND - #143			
73100	FOOD SERVICES		5,750,000
	TOTAL CENTRAL CAFETERIA FUND	$	5,750,000
GENERAL DEBT SERVICE FUND - #151			
82110	PRINCIPAL - GENERAL GOVERNMENT		-
82130	PRINCIPAL - EDUCATION		-
82210	INTEREST - GENERAL GOVERNMENT		-
82230	INTEREST - EDUCATION		-
82310	OTHER - GENERAL GOVERNMENT		75,000
82330	OTHER - EDUCATION		30,000
	TOTAL GENERAL DEBT SERVICE FUND	$	105,000
GENERAL CAPITAL PROJECT FUND - # 171			
91110	GENERAL ADMINISTRATION PROJECTS		-
91190	OTHER GENERAL GOVERNMENT PROJECTS		490,000
	TOTAL GENERAL CAPITAL PROJECT FUND	$	490,000
EDUCATION CAPITAL PROJECT FUND - # 177			
91300	EDUCATION CAPITAL PROJECTS		819,765
	TOTAL EDUCATION CAPITAL PROJECT FUND	$	819,765
TOTAL APPROPRIATIONS		**$**	**127,637,833**

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

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution, which cover the same, purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2021. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item. To this regard each member of the Tipton County Legislative Commission assuming office on or after September 1st, 2018 shall continue to receive a monthly per diem of $300 plus a $100 fee for each regular or special committee meeting that they attend as part of their duties. Also, any full-time elected or appointed official of Tipton County enumerated in T.C.A. 8-24-102 who is eligible for the state educational incentive payment under T.C.A. 5-1-310 (a) by having completed the COCTP and attained the designation of Certified Public Administrator, and, who submits proof of such attainment shall be paid a sum matching the state incentive

payment out of County funds appropriated for that purpose for the fiscal year. The Finance Director shall be paid a matching amount ($1,000.00) from county funds annually as an incentive to continue to remain a "Certified County Finance Officer" under the Tennessee Comptroller's official program.

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

SECTION 6. BE IT FURTHER RESOLVED that the 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 2020-2021 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, 2021.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2020 and prior years and the interest and penalty thereon collected during the year ending June 30, 2021, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2020. 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, 2021.

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, 2020. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 20th day of July 2020.

Tipton County
For Three Star Community
Monthly Statement of Cash Flow Analysis
Fiscal Year 2021

General Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 1,016,087	$ 768,839	$ 685,946	$ 1,297,562	$ 1,512,973	$ 5,013,787	$ 2,917,844	$ 3,434,140	$ 1,399,677	$ 1,175,562	$ 666,957	$ 943,843	$ 20,833,217
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 1,016,087	$ 768,839	$ 685,946	$ 1,297,562	$ 1,512,973	$ 5,013,787	$ 2,917,844	$ 3,434,140	$ 1,399,677	$ 1,175,562	$ 666,957	$ 943,843	$ 20,833,217
Beg Cash Bal	$ 14,245,200	$ 13,614,858	$ 11,816,005	$ 10,510,162	$ 10,092,067	$ 9,707,299	$ 12,909,427	$ 13,547,504	$ 15,287,218	$ 14,390,877	$ 14,002,619	$ 13,086,198	$ 14,245,200
Available Cash	$ 15,261,287	$ 14,383,697	$ 12,501,951	$ 11,807,724	$ 11,605,040	$ 14,721,085	$ 15,827,270	$ 16,981,644	$ 16,686,895	$ 15,566,439	$ 14,669,577	$ 14,030,042	$ 35,078,417
Cash Payments	$ 1,646,428	$ 2,567,692	$ 1,991,788	$ 1,715,658	$ 1,897,741	$ 1,811,658	$ 2,279,767	$ 1,694,426	$ 2,296,018	$ 1,563,820	$ 1,583,378	$ 2,263,983	$ 23,312,358
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 1,646,428	$ 2,567,692	$ 1,991,788	$ 1,715,658	$ 1,897,741	$ 1,811,658	$ 2,279,767	$ 1,694,426	$ 2,296,018	$ 1,563,820	$ 1,583,378	$ 2,263,983	$ 23,312,358
End Bal	**$ 13,614,858**	**$ 11,816,005**	**$ 10,510,162**	**$ 10,092,067**	**$ 9,707,299**	**$ 12,909,427**	**$ 13,547,504**	**$ 15,287,218**	**$ 14,390,877**	**$ 14,002,619**	**$ 13,086,198**	**$ 11,766,059**	**$ 11,766,059**
Cash Inflows - Outflows	$ (630,342)	$ (1,798,853)	$ (1,305,842)	$ (418,096)	$ (384,768)	$ 3,202,128	$ 638,077	$ 1,739,714	$ (896,341)	$ (388,258)	$ (916,421)	$ (1,320,139)	$ (2,479,141)

Solid Waste	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 131,218	$ 96,880	$ 31,253	$ 61,044	$ 51,935	$ 241,106	$ 77,969	$ 169,058	$ 57,914	$ 23,676	$ 31,884	$ 61,263	$ 1,035,200
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 131,218	$ 96,880	$ 31,253	$ 61,044	$ 51,935	$ 241,106	$ 77,969	$ 169,058	$ 57,914	$ 23,676	$ 31,884	$ 61,263	$ 1,035,200
Beg Cash Bal	$ 2,044,343	$ 2,061,919	$ 2,021,928	$ 1,947,153	$ 1,848,312	$ 1,778,109	$ 1,905,283	$ 1,858,061	$ 1,932,896	$ 1,872,491	$ 1,787,725	$ 1,687,101	$ 2,044,343
Available Cash	$ 2,175,561	$ 2,158,799	$ 2,053,181	$ 2,008,197	$ 1,900,247	$ 2,019,215	$ 1,983,252	$ 2,027,119	$ 1,990,810	$ 1,896,167	$ 1,819,608	$ 1,748,364	$ 3,079,543
Cash Payments	$ 113,642	$ 136,871	$ 106,028	$ 159,885	$ 122,138	$ 113,932	$ 125,191	$ 94,223	$ 118,319	$ 108,442	$ 132,508	$ 112,979	$ 1,444,158
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 113,642	$ 136,871	$ 106,028	$ 159,885	$ 122,138	$ 113,932	$ 125,191	$ 94,223	$ 118,319	$ 108,442	$ 132,508	$ 112,979	$ 1,444,158
End Bal	**$ 2,061,919**	**$ 2,021,928**	**$ 1,947,153**	**$ 1,848,312**	**$ 1,778,109**	**$ 1,905,283**	**$ 1,858,061**	**$ 1,932,896**	**$ 1,872,491**	**$ 1,787,725**	**$ 1,687,101**	**$ 1,635,385**	**$ 1,635,385**
Cash Inflows - Outflows	$ 17,576	$ (39,992)	$ (74,775)	$ (98,841)	$ (70,203)	$ 127,174	$ (47,222)	$ 74,835	$ (60,405)	$ (84,766)	$ (100,624)	$ (51,716)	$ (408,958)

Highway	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 406,152	$ 398,401	$ 359,480	$ 745,597	$ 357,394	$ 630,155	$ 369,380	$ 780,249	$ 465,126	$ 706,670	$ 519,769	$ 268,326	$ 6,006,700
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 406,152	$ 398,401	$ 359,480	$ 745,597	$ 357,394	$ 630,155	$ 369,380	$ 780,249	$ 465,126	$ 706,670	$ 519,769	$ 268,326	$ 6,006,700
Beg Cash Bal	$ 1,806,576	$ 1,688,137	$ 1,444,128	$ 1,186,425	$ 1,341,543	$ 1,239,654	$ 1,437,728	$ 1,569,249	$ 1,813,464	$ 1,931,584	$ 2,022,336	$ 1,825,165	$ 1,806,576
Available Cash	$ 2,212,728	$ 2,086,538	$ 1,803,608	$ 1,932,021	$ 1,698,937	$ 1,869,809	$ 1,807,108	$ 2,349,498	$ 2,278,590	$ 2,638,254	$ 2,542,105	$ 2,093,491	$ 7,813,276
Cash Payments	$ 524,591	$ 642,410	$ 617,184	$ 590,478	$ 459,283	$ 432,081	$ 237,859	$ 536,035	$ 347,006	$ 615,918	$ 716,940	$ 451,121	$ 6,170,906
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 524,591	$ 642,410	$ 617,184	$ 590,478	$ 459,283	$ 432,081	$ 237,859	$ 536,035	$ 347,006	$ 615,918	$ 716,940	$ 451,121	$ 6,170,906
End Bal	**$ 1,688,137**	**$ 1,444,128**	**$ 1,186,425**	**$ 1,341,543**	**$ 1,239,654**	**$ 1,437,728**	**$ 1,569,249**	**$ 1,813,464**	**$ 1,931,584**	**$ 2,022,336**	**$ 1,825,165**	**$ 1,642,370**	**$ 1,642,370**
Cash Inflows - Outflows	$ (118,439)	$ (244,009)	$ (257,703)	$ 155,119	$ (101,889)	$ 198,074	$ 131,521	$ 244,215	$ 118,121	$ 90,752	$ (197,171)	$ (182,795)	$ (164,206)

General Purpose Schools	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 813,176	$ 7,097,430	$ 7,060,961	$ 7,866,508	$ 7,785,043	$ 12,334,544	$ 8,530,996	$ 10,575,254	$ 7,845,436	$ 7,192,018	$ 836,469	$ 5,579,165	$ 83,517,000
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 813,176	$ 7,097,430	$ 7,060,961	$ 7,866,508	$ 7,785,043	$ 12,334,544	$ 8,530,996	$ 10,575,254	$ 7,845,436	$ 7,192,018	$ 836,469	$ 5,579,165	$ 83,517,000
Beg Cash Bal	$ 32,071,069	$ 27,686,594	$ 30,015,329	$ 29,883,875	$ 30,393,238	$ 30,574,557	$ 36,186,804	$ 38,332,992	$ 42,805,477	$ 43,284,336	$ 44,514,906	$ 38,816,031	$ 32,071,069
Available Cash	$ 32,884,245	$ 34,784,024	$ 37,076,290	$ 37,750,383	$ 38,178,281	$ 42,909,102	$ 44,717,800	$ 48,908,245	$ 50,650,912	$ 50,476,353	$ 45,351,375	$ 44,395,196	$ 115,588,069
Cash Payments	$ 5,197,651	$ 4,768,695	$ 7,192,414	$ 7,357,145	$ 7,603,723	$ 6,722,298	$ 6,384,808	$ 6,102,769	$ 7,366,577	$ 5,961,448	$ 6,535,344	$ 12,246,127	$ 83,439,000
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 5,197,651	$ 4,768,695	$ 7,192,414	$ 7,357,145	$ 7,603,723	$ 6,722,298	$ 6,384,808	$ 6,102,769	$ 7,366,577	$ 5,961,448	$ 6,535,344	$ 12,246,127	$ 83,439,000
End Bal	**$ 27,686,594**	**$ 30,015,329**	**$ 29,883,875**	**$ 30,393,238**	**$ 30,574,557**	**$ 36,186,804**	**$ 38,332,992**	**$ 42,805,477**	**$ 43,284,336**	**$ 44,514,906**	**$ 38,816,031**	**$ 32,149,069**	**$ 32,149,069**
Cash Inflows - Outflows	$ (4,384,475)	$ 2,328,735	$ (131,454)	$ 509,363	$ 181,319	$ 5,612,246	$ 2,146,188	$ 4,472,485	$ 478,859	$ 1,230,570	$ (5,698,875)	$ (6,666,962)	$ 78,000

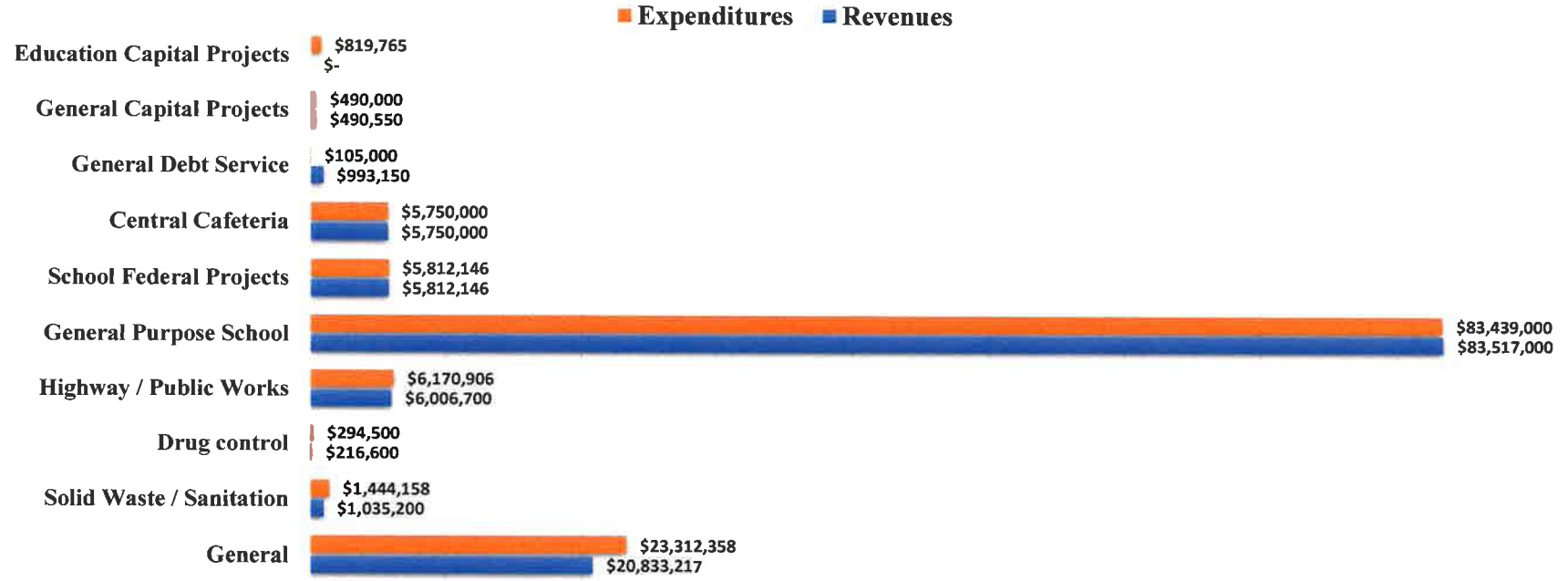
Federal Projects	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 79,822	$ 304,086	$ 420,624	$ 443,766	$ 566,810	$ 562,786	$ 504,033	$ 518,105	$ 564,727	$ 465,302	$ 426,782	$ 955,303	$ 5,812,146
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 79,822	$ 304,086	$ 420,624	$ 443,766	$ 566,810	$ 562,786	$ 504,033	$ 518,105	$ 564,727	$ 465,302	$ 426,782	$ 955,303	$ 5,812,146
Beg Cash Bal	$ 906,427	$ 811,989	$ 828,741	$ 813,191	$ 798,328	$ 719,620	$ 737,133	$ 724,226	$ 734,327	$ 740,878	$ 825,874	$ 810,112	$ 906,427
Available Cash	$ 986,249	$ 1,116,075	$ 1,249,364	$ 1,256,957	$ 1,365,138	$ 1,282,406	$ 1,241,166	$ 1,242,331	$ 1,299,054	$ 1,206,180	$ 1,252,656	$ 1,765,415	$ 6,718,573
Cash Payments	$ 174,260	$ 287,335	$ 436,173	$ 458,629	$ 645,518	$ 545,273	$ 516,939	$ 508,004	$ 558,176	$ 380,307	$ 442,544	$ 858,988	$ 5,812,146
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 174,260	$ 287,335	$ 436,173	$ 458,629	$ 645,518	$ 545,273	$ 516,939	$ 508,004	$ 558,176	$ 380,307	$ 442,544	$ 858,988	$ 5,812,146
End Bal	**$ 811,989**	**$ 828,741**	**$ 813,191**	**$ 798,328**	**$ 719,620**	**$ 737,133**	**$ 724,226**	**$ 734,327**	**$ 740,878**	**$ 825,874**	**$ 810,112**	**$ 906,427**	**$ 906,427**
Cash Inflows - Outflows	$ (94,438)	$ 16,751	$ (15,550)	$ (14,863)	$ (78,708)	$ 17,513	$ (12,907)	$ 10,101	$ 6,551	$ 84,995	$ (15,762)	$ 96,315	$ -

School Cafeteria	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	Total
Cash Receipts	$ 118,602	$ 26,500	$ 610,554	$ 703,756	$ 644,869	$ 632,452	$ 526,671	$ 703,853	$ 686,172	$ 376,712	$ 421,564	$ 298,295	$ 5,750,000
Loan Proceeds/Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Inflows	$ 118,602	$ 26,500	$ 610,554	$ 703,756	$ 644,869	$ 632,452	$ 526,671	$ 703,853	$ 686,172	$ 376,712	$ 421,564	$ 298,295	$ 5,750,000
Beg Cash Bal	$ 2,604,560	$ 2,550,470	$ 2,146,224	$ 2,184,351	$ 2,235,210	$ 2,244,296	$ 2,359,820	$ 2,398,507	$ 2,488,654	$ 2,586,849	$ 2,546,087	$ 2,453,819	$ 2,604,560
Available Cash	$ 2,723,162	$ 2,576,970	$ 2,756,778	$ 2,888,107	$ 2,880,079	$ 2,876,748	$ 2,886,492	$ 3,102,360	$ 3,174,826	$ 2,963,561	$ 2,967,651	$ 2,752,114	$ 8,354,560
Cash Payments	$ 172,692	$ 430,746	$ 572,427	$ 652,897	$ 635,783	$ 516,928	$ 487,984	$ 613,706	$ 587,977	$ 417,474	$ 513,832	$ 147,554	$ 5,750,000
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 172,692	$ 430,746	$ 572,427	$ 652,897	$ 635,783	$ 516,928	$ 487,984	$ 613,706	$ 587,977	$ 417,474	$ 513,832	$ 147,554	$ 5,750,000
End Bal	**$ 2,550,470**	**$ 2,146,224**	**$ 2,184,351**	**$ 2,235,210**	**$ 2,244,296**	**$ 2,359,820**	**$ 2,398,507**	**$ 2,488,654**	**$ 2,586,849**	**$ 2,546,087**	**$ 2,453,819**	**$ 2,604,560**	**$ 2,604,560**
Cash Inflows - Outflows	$ (54,090)	$ (404,246)	$ 38,127	$ 50,859	$ 9,086	$ 115,524	$ 38,687	$ 90,147	$ 98,195	$ (40,762)	$ (92,268)	$ 150,741	$ -

BUDGET SUMMARY

Tipton County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2021

Fund	Estimated Beginning Fund Balance 7/1/2020	Estimated Revenue	Other Loans Issued	Transfers In	Total Estimated Receipts By Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6/30/2021
General	$ 10,307,963	$ 20,833,217	$ -	$ -	$ 20,833,217	$ 31,141,180	$ 23,312,358	$ -	$ 23,312,358	$ 7,828,822
Solid Waste / Sanitation	1,865,396	1,035,200	-	-	$ 1,035,200	$ 2,900,596	1,444,158	-	$ 1,444,158	$ 1,456,438
Drug control	129,638	216,600	-	-	$ 216,600	$ 346,238	294,500	-	$ 294,500	$ 51,738
Highway / Public Works	1,444,010	6,006,700	-	-	$ 6,006,700	$ 7,450,710	6,170,906	-	$ 6,170,906	$ 1,279,804
General Purpose School	18,739,427	83,467,000	-	50,000	$ 83,517,000	$ 102,256,427	83,439,000	-	$ 83,439,000	$ 18,817,427
School Federal Projects	200,000	5,812,146	-	-	$ 5,812,146	$ 6,012,146	5,701,594	110,552	$ 5,812,146	$ 200,000
Central Cafeteria	2,532,463	5,750,000	-	-	$ 5,750,000	$ 8,282,463	5,750,000	-	$ 5,750,000	$ 2,532,463
General Debt Service	743,254	993,150	-	-	$ 993,150	$ 1,736,404	105,000	-	$ 105,000	$ 1,631,404
General Capital Projects	207,226	490,550	-	-	$ 490,550	$ 697,776	490,000	-	$ 490,000	$ 207,776
Education Capital Projects	819,765	-	-	-	$ -	$ 819,765	819,765	-	$ 819,765	$ -
Total	$ 36,989,142	$ 124,604,563	$ -	$ 50,000	$ 124,654,563	$ 161,643,705	$ 127,527,281	$ 110,552	$ 127,637,833	$ 34,005,872



TIPTON COUNTY, TENNESSEE
GENERAL FUND NO. 101
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

SALARY INCREASE: 0.00%
HEALTH INS. INCREASE: 2.7%
TAX RATE: $ 0.8680

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAXES	7,828,314	9,595,000	9,700,000
40120	TRUSTEE'S COLLECTION-PRIOR YEARS	140,716	195,000	130,000
40125	TRUSTEE'S COLLECTION-BANKRUPTCY	189	2,000	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	163,868	125,000	100,000
40140	INTEREST & PENALTY	34,742	35,000	25,000
40163	PAY IN LIEU OF TAXES-OTHER	1,057,631	1,160,000	1,105,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	425,907	400,000	550,000
40220	HOTEL/MOTEL TAX	148,446	100,000	50,000
40240	WHEEL TAX	1,643,158	1,590,000	1,400,000
40250	LITIGATION TAX-ALL COURTS	154,382	175,000	100,000
40270	BUSINESS TAX	146,873	125,000	150,000
40275	MIXED DRINK TAX	-	5,000	-
40300	STATUTORY LOCAL TAXES			
40330	WHOLESALE BEER	158,375	175,000	115,000
40350	INTERSTATE TELECOMMUNICATION TAX	-	2,130	-
	TOTAL LOCAL TAXES	11,902,601	13,684,130	13,425,100
41000	LICENSES & PERMITS			
41100	LICENSES			
41120	ANIMAL REGISTRATION	59,403	60,000	30,000
41140	CABLE TV FRANCHISE	48,623	30,000	30,000
41500	PERMITS			
41510	BEER PERMITS	3,424	1,000	1,000
41520	BUILDING PERMITS-PLANNING	80,157	55,000	40,000
41590	OTHER PERMITS		-	-
	TOTAL LICENSES & PERMITS	191,607	146,000	101,000
42000	FINES, FORFEITURES & PENALITIES			
42100	CIRCUIT COURT			
42110	FINES	2,157	10,700	2,000
42120	OFFICERS COST	7,891	16,000	4,000
42140	DRUG CONTROL FINES	2,828	4,000	2,000
42141	DRUG COURT FEES*	1,861	1,100	1,100
42150	JAIL FEES	4,851	2,000	2,000
42180	DUI TREATMENT FINES	1,613	1,500	1,000
42190	DATA PROCESSING FEE - CIRCUIT COURT	262	1,000	200
42191	COURTROOM SECURITY FEE	-	100	100
42192	VICTIMS ASSISTANCE ASSESSMENTS*	3,778	3,400	5,000
42200	CRIMINAL COURT			
42210	FINES	12,235	35,000	20,000
42280	DUI TREATMENT FINES - CRIMINAL COURT	1,378	-	750
42300	GENERAL SESSIONS COURT			
42310	FINES	53,525	35,000	30,000
42320	OFFICERS COST	72,043	55,000	45,000
42330	GAME AND FISH	3,506	400	400
42340	DRUG CONTROL FINES	7,895	15,000	7,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
42341	DRUG COURT FEES*	6,656	10,000	5,000
42350	JAIL FEES	46,164	90,000	35,000
42380	DUI - TREATMENT FUNDS	8,703	10,000	7,000
42390	DATA PROCESSING FEE - GENERAL SESSION	4,097	7,000	4,000
42391	COURTROOM SECURITY FEE	2,751	2,200	2,200
42392	VICTIMS ASSISTANCE ASSESSMENTS*	16,079	30,000	25,000
42400	JUVENILE COURT			
42410	FINES	495	500	500
42420	OFFICERS COST	1,591	2,000	1,500
42440	DRUG CONTROL FINES	-	100	100
42441	DRUG COURT FEES*	-	100	100
42490	DATA PROCESSING FEE - JUVENILE COURT	82	385	385
42500	CHANCERY COURT			
42520	OFFICERS COST	2,964	1,500	1,500
42530	DATA PROCESSING FEE - CHANCERY COURT	10,222	3,500	3,500
42600	OTHER COURTS - IN-COUNTY			
42640	DRUG CONTROL FINES	-	200	200
42900	OTHER FINES FOREITURES & PENALITIES			
42910	PROCEEDS FROM CONFISCATED PROPERTY	30,795	27,575	10,000
42990	OTHER FINES FOREITURES & PENALITIES	23,885	100	100
	TOTAL FINES, FORFEITURES & PENALITIES	330,307	365,360	216,635
43000	CHARGES FOR CURRENT SERVICES			
43190	OTHER GENERAL SERVICES/PROBATE	92,461	60,000	60,000
43300	FEES			
43350	COPY MACHINE FEES	20	300	300
43360	LIBRARY FEES	18,961	20,000	12,000
43366	GREENBELT LATE APPLICATION FEE	300	-	300
43370	TELEPHONE COMMISSIONS	57,555	80,000	45,000
43380	VENDING MACHINE COMMISSIONS	-	400	-
43390	CONSTITUTIONAL OFFICERS' FEES & COMMIS.	-	-	-
43392	DATA PROCESSING FEE - REGISTER	17,830	19,000	14,000
43394	DATA PROCESSING FEE - SHERIFF	2,242	5,000	1,500
43395	SEX OFFENDER REGISTRATION FEE-SHERIFF	9,330	9,000	9,000
43396	DATA PROCESSING FEE - COUNTY CLERK	6,702	4,000	4,000
43399	VEHICLE INSURANCE COVERAGE & REINSTATEMENT FEES	2,370	1,000	1,500
43517	TUITION - OTHER	-	350	350
	TOTAL CHARGES FOR SERVICES	207,771	199,050	147,950
44000	OTHER LOCAL REVENUE			
44100	RECURRING ITEMS			
44110	INTEREST EARNED	1,183,198	550,000	350,000
44120	LEASE / RENTALS	67,823	65,000	65,000
44130	SALE OF MATERIALS & SUPPLIES	945	1,000	500
44131	COMMISSARY SALES	49,734	40,000	30,000
44140	SALE OF MAPS	1,810	1,000	1,000
44170	MISCELLANEOUS REFUNDS	84,400	22,500	15,000
44180	EXPENDITURE CREDITS - EMA TELECOMMUNICATIONS	480	480	480
44500	NONRECURRING ITEMS			
44514	REVENUE FROM JOINT VENTURE- GIS	33,250	33,250	33,250
44530	SALE OF EQUIPMENT	8,825	-	-
44540	SALE OF PROPERTY	6,710	-	60,000
44560	DAMAGES RECOVERED FROM INDIVIDUALS	945	2,432	500
44570	CONTRIBUTIONS & GIFTS	7,841	4,050	-
44990	OTHER LOCAL REVENUE-CLEAN UP PAY/LIENS	15,890	15,000	500

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	TOTAL OTHER LOCAL REVENUE	1,461,851	734,712	556,230
45000	FEES RECEIVED FROM COUNTY OFFICIALS			
45500	FEES IN LIEU OF SALARY			
45510	COUNTY CLERK	561,388	535,000	535,000
45520	CIRCUIT COURT CLERK	163,719	175,000	150,000
45540	GENERAL SESSIONS CLERK	317,844	330,000	300,000
45550	CLERK & MASTER	262,928	250,000	200,000
45560	JUVENILE COURT CLERK	47,812	60,000	35,000
45580	REGISTER	239,201	250,000	250,000
45590	SHERIFF	24,256	30,000	15,000
45610	TRUSTEE	805,522	745,000	745,000
	TOTAL FEES RECEIVED FROM COUNTY OFFICIALS	2,422,670	2,375,000	2,230,000
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46110	JUVENILE SERVICES PROGRAM	4,500	9,000	9,000
46160	STATE REAPPRAISAL GRANT	-	-	-
46175	ON-BEHALF CONTRIBUTIONS FOR OPEB	-	-	-
46190	OTHER GENERAL GOVERNMENT GRANTS - VOCA	-	65,000	65,000
46200	PUBLIC SAFETY GRANTS			
46210	LAW ENFORCEMENT TRAINING GRANT/S.O. In-Service	28,800	30,000	51,200
46290	OTHER PUBLIC SAFETY GRANTS - THSO 2019 & 2020	33,357	31,000	40,000
46300	HEALTH & WELFARE GRANTS			
46310	HEALTH DEPARTMENT PROGRAMS-DENTAL+1x Special Need	207,334	387,800	400,800
46390	OTHER HEALTH & WELFARE GRANTS	20,000	20,515	-
46400	PUBLIC WORKS GRANT			
46430	LITTER PROGRAM	35,385	53,600	53,600
46800	OTHER STATE REVENUE			
46820	INCOME TAX	72,887	40,000	15,000
46830	BEER TAX	17,959	20,500	14,000
46835	CERTIFICATE OF TITLE FEES-COUNTY CLERK	10,256	10,000	6,500
46840	ALCOHOLIC BEVERAGE TAX	118,174	90,000	100,000
46851	STATE REVENUE SHARING - T.V.A.	902,844	850,000	875,000
46852	STATE REVENUE SHARING - TELECOMMUNICATION	66,961	65,000	55,000
46880	BOARDING OF JURORS	2,675	4,500	2,500
46890	PRISONER TRANSPORTATION	-	-	-
46915	CONTRACTED PRISONER BOARDING	653,718	375,000	425,000
46940	REAPPRAISAL PROGRAM REIMBURSEMENT	-	-	-
46960	REGISTAR SALARY REIMBURSEMENT	15,164	15,000	15,000
*46980	OTHER STATE GRANTS - COV. BLIGHT / ELECT. COMM. GRANT	10,807	204,494	84,437
46990	OTHER STATE REVENUE-State Sales County Partnership/Governor's Approp.	11,472	15,000	1,225,858
	TOTAL STATE OF TENNESSEE	2,212,293	2,286,409	3,437,895
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47180	COMMUNITY DEVELOPMENT - 3 STAR	-	-	32,665
47220	CIVIL DEFENSE REIMBURSEMENT	-	55,000	65,000
47230	DISASTER RELIEF - HAZMAT GRANT	-	-	-
47235	HOMELAND SECURITY GRANTS - UASI	32,138	64,165	64,165
47250	LAW ENFORCEMENT TRAINING GRANT	24,673	-	-
47590	OTHER FEDERAL THROUGH STATE	149,080	-	-
47990	OTHER DIRECT FED REV-DEA/ATF/TBI-OT;BYRNE;SORNA;BVP;OCD	23,582	132,422	112,077
	TOTAL FEDERAL GOVERNMENT	229,473	251,587	273,907

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
48000	OTHER GOVERNMENTS & CITIZEN GROUPS			
48100	OTHER GOVERNMENTS			
48130	CONTRIBUTIONS & GIFTS-BOE's: Scholarship Contrib./School Sec. Reimb.	160,352	153,000	161,500
48140	CONTRACTED SERVICES / Industrial Dev. Reimbursement	88,002	217,930	280,500
48610	DONATIONS	2,000	-	-
48990	OTHER - Election Reimbursement	51,469	52,000	500
*48990	OTHER-CITY OF COVINGTON'S MATCH (BLIGHT GRANT)		41,662	2,000
	TOTAL OTHER GOVERNMENTS & CITIZEN GROUPS	301,823	464,592	444,500
	TOTAL ESTIMATED REVENUE	19,260,396	20,506,840	20,833,217
49000	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	79,875	48,304	-
	TOTAL OTHER SOURCES (NON-REVENUE)	79,875	48,304	-
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	19,340,271	20,555,144	20,833,217
	ESTIMATED EXPENDITURES			
50000	GENERAL GOVERNMENT			
51000	GENERAL ADMINISTRATION			
51100	COUNTY COMMISSION			
191	BOARD & COMMITTEE MEMBERS FEES	88,300	100,000	100,000
201	SOCIAL SECURITY	6,755	7,800	7,800
305	AUDIT SERVICES	24,810	30,000	30,000
308	CONSULTANTS		1,000	1,000
320	DUES & MEMBERSHIPS	11,024	11,500	11,500
331	LEGAL SERVICES	4,588	35,000	35,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	12,994	22,000	22,000
355	TRAVEL	5,734	6,000	6,000
399	OTHER CONTRACTED SERVICES	-	-	1,000
435	OFFICE SUPPLIES	388	500	-
506	LIABILITY INSURANCE	17,994	35,000	20,000
513	WORKMANS COMPENSATION	297	350	350
	TOTAL COUNTY COMMISSION	172,884	249,150	234,650
51220	BEER BOARD			
191	BOARD & COMMITTEE MEMBERS FEES	2,900	4,000	4,000
201	SOCIAL SECURITY	222	325	325
435	OFFICE SUPPLIES	-	150	150
	TOTAL BEER BOARD	3,122	4,475	4,475
51300	COUNTY EXECUTIVE			
101	COUNTY OFFICIAL/EXECUTIVE	128,530	136,243	136,243
119	ACCOUNTANTS/BOOKEEPER	35,019	-	-
161	SECRETARY	41,883	44,944	44,944
169	PART-TIME PERSONNEL	19,992	20,000	20,000
186	LONGEVITY PAY	900	1,000	1,100
201	SOCIAL SECURITY	16,368	15,500	15,500
204	STATE RETIREMENT	10,272	9,100	9,100
205	EMPLOYEE & DEPENDENT INSURANCE	39,437	26,900	28,500
210	UNEMPLOYMENT COMPENSATION	101	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
307	COMMUNICATION	3,581	4,000	3,500
337	MAINT. & REPAIR SER. - OFFICE EQUIP.	-	1,000	1,000
349	PRINTING; STATIONERY, FORMS	-	2,500	2,500
355	TRAVEL	14,819	12,100	13,000
399	OTHER CONTRACTED SERVICES	1,650	2,000	2,000
435	OFFICE SUPPLIES	3,399	4,000	4,000
452	UTILITIES	4,198	4,800	4,800
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	665	750	800
506	LIABILITY INSURANCE	327	400	400
511	VEHICLE & EQUIPMENT INSURANCE	546	550	600
513	WORKMANS COMPENSATION	532	550	550
599	OTHER CHARGES / INDUSTRIAL DEV.	611	6,400	5,500
719	OFFICE EQUIPMENT	1,000	7,250	5,000
	TOTAL COUNTY EXECUTIVE	323,830	301,187	300,237
51500	ELECTION COMMISSION			
101	COUNTY OFFICIAL - ADM. OF ELECTIONS	78,866	83,603	85,896
161	SECRETARY/ 1ST DEPUTY	32,813	38,226	38,226
162	CLERICAL PERSONNEL/ 2 PT	18,324	33,406	33,406
169	PART-TIME PERSONNEL	-	10,000	10,000
186	LONGEVITY PAY	4,700	4,900	5,100
187	OVERTIME PAY	2,938	4,000	4,000
192	ELECTION COMMISSION	11,000	12,000	15,000
193	ELECTION WORKERS/ SCHOOL OF INSTRUCTION	77,803	32,000	65,000
201	SOCIAL SECURITY	15,417	16,800	20,000
204	STATE RETIREMENT	5,725	6,500	6,500
205	EMPLOYEE & DEPENDENT INSURANCE	15,787	16,000	16,500
210	UNEMPLOYMENT COMPENSATION	132	900	900
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
305	AUDIT SERVICES-VOTING MACHINES	25,570	8,600	25,000
307	COMMUNICATION	6,838	6,500	7,000
317	DATA PROCESSING SERVICES	-	-	-
320	DUES & MEMBERSHIPS	3,550	3,800	4,500
328	JANITORIAL SERVICES	4,224	4,300	4,300
332	LEGAL NOTICE;RECORDING, COURT COSTS	10,584	7,000	17,000
335	MAINT. & REPAIR SERVICE-BUILDING	2,340	5,000	5,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	17,742	20,000	22,000
347	PEST CONTROL	160	250	250
348	POSTAGE	6,766	9,000	12,000
349	PRINTING; STATIONERY & FORMS/ELECTIONS	5,585	5,000	5,500
351	RENTALS	1,800	1,300	1,500
355	TRAVEL	4,704	9,000	9,500
410	CUSTODIAL SUPPLIES	-	-	-
414	DUPLICATING SUPPLIES	-	2,000	2,000
435	OFFICE SUPPLIES	5,027	8,000	9,000
452	UTILITIES	6,398	8,000	8,000
502	BUILDING AND CONTENT INSURANCE	1,067	1,200	1,300
506	LIABILITY INSURANCE	5,159	4,200	6,300
513	WORKMANS COMPENSATION	360	550	600
599	OTHER CHARGES-ELECTION SUPPLIES	675	1,800	2,000
709	DATA PROCESSING EQUIP	1,394	53,850	4,350
711	FURNITURE & FIXTURES	-	800	800
719	OFFICE EQUIPMENT	-	700	700
790	OTHER EQUIPMENT - GRANTS	-	-	74,437
	TOTAL ELECTION COMMISSION	377,948	423,685	528,065

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
51600	REGISTER OF DEEDS			
101	COUNTY OFFICIAL/REGISTER	90,035	95,439	95,439
162	CLERICAL PERSONNEL	124,657	132,968	132,968
186	LONGEVITY PAY	5,700	5,900	6,100
201	SOCIAL SECURITY	15,793	18,000	18,000
204	STATE RETIREMENT	10,734	11,600	11,600
205	EMPLOYEE & DEPENDENT INSURANCE	31,292	31,700	32,700
210	UNEMPLOYMENT COMPENSATION	84	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	4,500	4,500
307	COMMUNICATION	3,141	3,500	3,500
320	DUES AND MEMBERSHIPS	135	550	550
355	TRAVEL	3,434	1,400	3,500
399	OTHER CONTR. SERVICES/ BOOK DIGITIZING	10,000	5,000	5,000
435	OFFICE SUPPLIES	3,392	5,000	5,000
452	UTILITIES	6,125	9,100	10,500
502	BUILDING AND CONTENT INSURANCE	1,000	1,750	1,850
506	LIABILITY INSURANCE	655	750	750
513	WORKMANS COMPENSATION	556	600	600
709	DATA PROCESSING EQUIPMENT	24,224	30,000	30,000
711	FURNITURE & FIXTURES	-	200	200
719	OFFICE EQUIPMENT	-	500	500
	TOTAL REGISTER OF DEEDS	335,457	358,757	363,557
51720	DEVELOPMENT/PLANNING & ZONING			
105	SUPERVISOR/DIRECTOR	67,544	71,602	71,602
162	CLERICAL PERSONNEL	40,525	42,961	42,961
186	LONGEVITY PAY	7,400	7,800	8,200
189	OTHER - BUILDING INSPECTOR	89,530		
189	BUILDING INSPECTOR #1		50,059	50,059
189	CODE ENFORCEMENT-BLDG INSPECTOR #2		44,849	44,849
191	BOARD & COMMITTEE MEMBER FEES	8,600	12,000	12,000
201	SOCIAL SECURITY	15,779	17,800	17,800
204	STATE RETIREMENT	9,880	10,600	10,600
205	EMPLOYEE & DEPENDENT INSURANCE	26,778	30,100	35,200
210	UNEMPLOYMENT COMPENSATION	112	400	400
307	COMMUNICATION	3,747	4,000	3,500
335	MAINT. & REPAIR SERVICE-BUILDING	-	500	500
338	MAINT. & REPAIR SERVICE-VEHICLE	1,347	3,000	3,000
355	TRAVEL/ALL	1,275	3,000	3,000
356	TUITION (RECERTIFICATION)	2,256	2,500	2,500
399	OTHER CONTRACTED SERVICES-OVERGROWN PROP.	10,911	14,100	10,000
425	GASOLINE	4,146	4,500	4,500
435	OFFICE SUPPLIES	2,836	3,500	3,500
451	UNIFORMS	402	600	600
452	UTILITIES	3,170	3,600	3,600
502	BUILDING AND CONTENT INSURANCE	1,055	1,150	1,200
506	LIABILITY INSURANCE	455	500	550
511	VEHICLE & EQUIPMENT INSURANCE	1,797	1,550	1,500
513	WORKMANS COMPENSATION	4,080	4,150	4,150
599	OTHER CHARGES-TAX SALE/COUNTY LAWN CUTTINGS	1,125	4,000	4,000
709	DATA PROCESSING EQUIPMENT	1,318	2,650	1,500
718	MOTOR VEHICLES	-	29,000	-
	TOTAL PLANNING & ZONING	306,068	370,471	341,271
51730	BUILDINGS			

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
140	SALARY SUPPLEMEMENTS - ON CALL	4,801	5,500	5,500
166	CUSTODIAL PERSONNEL	74,262		
166	CUSTODIAN #2		38,236	38,236
166	CUSTODIAN #3		40,485	40,485
167	MAINTENANCE PERSONNEL	90,577		
167	MAINTENANCE ENGINEER		53,285	53,285
167	ASST. MAINT. ENGINEER		42,735	42,735
186	LONGEVITY PAY	2,600	3,000	3,500
187	OVERTIME PAY	-	-	10,000
201	SOCIAL SECURITY	12,037	15,000	15,000
204	STATE RETIREMENT	8,242	10,000	10,000
205	EMPLOYEE & DEPENDENT INSURANCE	32,668	33,000	34,300
210	UNEMPLOYMENT COMPENSATION	112	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	9,000	9,000	9,000
307	COMMUNICATION	3,213	3,800	3,000
312	CONTRACTS W/PRIVATE AGENCY	-	5,000	5,000
328	JANITORIAL SERVICES	-	20,000	5,000
335	MAINT. & REPAIR SERVICE-BUILDING	5,667	8,000	8,000
338	MAINT. & REPAIR SERVICE- VEHICLES	2,975	4,000	4,000
347	PEST CONTROL	250	500	500
410	CUSTODIAL SUPPLIES	602	7,000	5,000
418	EQUIPMENT & MACHINERY PARTS	284	-	1,000
425	GASOLINE	8,491	9,000	9,000
446	SMALL TOOLS	3,746	4,000	4,000
451	UNIFORMS	6,357	9,000	9,000
452	UTILITIES	7,042	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	579	700	700
506	LIABILITY INSURANCE	455	500	700
511	VEHICLE & EQUIPMENT INSURANCE	2,147	2,500	2,600
513	WORKMANS COMPENSATION	9,332	10,700	10,700
707	BUILDING IMPROVEMENTS	-	-	5,000
717	MAINT. EQUIPMENT	-	10,000	3,500
	TOTAL BUILDINGS	285,439	354,341	348,141
51750	CODE COMPLIANCE/TOSHA			
189	OTHER SALARIES & WAGES/TOSHA INSP.	11,592	12,290	12,290
201	SOCIAL SECURITY	887	950	950
204	STATE RETIREMENT	-	700	700
210	UNEMPLOYMENT COMPENSATION	29	100	100
355	TRAVEL	-	500	500
435	OFFICE SUPPLIES	-	200	200
513	WORKMANS COMPENSATION	284	290	290
	TOTAL CODE COMPLIANCE	12,792	15,030	15,030
51760	GEOGRAPHICAL INFORMATION SYSTEM			
105	SUPERVISOR/DIRECTOR	67,544	71,602	71,602
169	PART-TIME PERSONNEL	25,130	-	-
186	LONGEVITY PAY	2,700	1,500	1,600
201	SOCIAL SECURITY	6,939	5,800	5,800
204	STATE RETIREMENT	3,377	3,700	3,700
205	EMPLOYEE & DEPENDENT INSURANCE	17,034	17,300	17,900
210	UNEMPLOYMENT COMPENSATION	56	100	100
307	COMMUNICATION	1,476	1,800	1,200
320	DUES & MEMBERSHIPS	410	500	500
337	MAINT.& REPAIR SERVICE - ESRI/MAPPING/WEBSITE/EMAIL	13,546	24,200	26,000
338	MAINT. & REPAIR SERVICE- VEHICLES	684	1,000	1,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
355	TRAVEL	1,993	2,400	2,400
399	OTHER CONTRACTED SERVICES	-	10,000	-
425	GASOLINE	1,144	1,500	1,500
435	OFFICE SUPPLIES	4,303	5,000	5,000
506	LIABILITY INSURANCE	227	300	150
511	VEHICLE & EQUIPMENT INSURANCE	482	500	550
513	WORKMANS COMPENSATION	244	300	300
709	DATA PROCESSING EQUIPMENT	-	4,150	3,000
	TOTAL GEOGRAPHICAL INFORMATION SYSTEM	147,289	151,652	142,302
51800	COUNTY BUILDINGS/COURTHOUSE			
307	COMMUNICATION	1,000	2,200	2,200
312	CONTRACT SERVICES	9,592	10,000	10,000
328	JANITORIAL SERVICES	11,076	11,100	11,100
335	MAINT. & REPAIR SERVICES-BLDG.	22,488	25,000	25,000
347	PEST CONTROL	797	1,000	1,000
348	POSTAL CHARGES	-	18,500	18,500
399	OTHER CONTRACTED SERVICES	3,759	35,000	35,000
410	CUSTODIAL SUPPLIES	-	-	-
452	UTILITIES	-	1,100	1,100
707	BUILDING IMPROVEMENTS	53,117	35,000	50,000
711	FURNITURE & FIXTURES	-	2,000	2,000
	TOTAL COUNTY BUILDINGS/COURTHOUSE	101,829	140,900	155,900
51900	OTHER GENERAL ADMINISTRATION - ADMIN. BUILDING			
307	COMMUNICATION	1,881	5,000	5,000
328	JANITORIAL SERVICES	-	10,000	10,000
335	MAINT. & REPAIR SERVICES-BLDG.	12,386	15,000	15,000
347	PEST CONTROL	-	-	500
399	OTHER CONTRACTED SERVICES	1,916	40,000	50,000
452	UTILITIES	27,660	29,000	31,000
502	BUILDING & CONTENT INSURANCE-RENTAL	3,131	2,600	2,750
711	FURNITURE & FIXTURES	-	6,000	2,000
	TOTAL OTHER GENERAL ADMINISTRATION	46,974	107,600	116,250
	TOTAL GENERAL ADMINISTRATION	2,113,632	2,477,248	2,549,878
52000	FINANCE			
52100	ACCOUNTING & BUDGETING			
105	SUPERVISOR/DIRECTOR	90,034	95,439	95,439
162	CLERICAL PERSONNEL	89,020	168,090	168,090
186	LONGEVITY PAY	2,900	4,600	5,300
201	SOCIAL SECURITY	13,027	20,700	20,700
204	STATE RETIREMENT	8,953	13,300	13,300
205	EMPLOYEE & DEPENDENT INSURANCE	28,420	46,300	50,700
210	UNEMPLOYMENT COMPENSATION	84	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	3,250	3,000	3,000
307	COMMUNICATION	3,396	4,000	4,000
337	MAINT.& REPAIR SERVICE-OFFICE EQUIP	14,594	16,000	17,500
348	POSTAL CHARGES	3,648	-	-
355	TRAVEL	7,337	8,000	8,000
414	DUPLICATING SUPPLIES	-	700	700
435	OFFICE SUPPLIES	1,135	6,500	6,500
452	UTILITIES	3,960	4,600	4,600
502	BUILDING AND CONTENT INSURANCE	646	900	950

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
506	LIABILITY INSURANCE	491	750	800
513	WORKMANS COMPENSATION	460	500	700
709	DATA PROCESSING EQUIPMENT	10	11,450	17,000
719	OFFICE EQUIPMENT	59	2,000	2,000
	TOTAL ACCOUNTING & BUDGETING	271,424	407,229	419,679
52300	PROPERTY ASSESSOR'S OFFICE			
101	COUNTY OFFICIAL/ASSESSOR	90,035	95,439	95,439
140	SALARY SUPPLEMEMENTS	-	2,000	2,000
161	SECRETARY	124,081	170,440	179,140
162	CLERICAL PERSONNEL/PERSONAL PROP.	29,623	34,065	34,065
186	LONGEVITY PAY	5,300	5,500	5,700
189	OTHER SALARIES & WAGES/EQU.BOARD	725	1,500	1,500
201	SOCIAL SECURITY	17,897	24,500	24,500
204	STATE RETIREMENT	11,322	15,700	15,700
205	EMPLOYEE & DEPENDENT INSURANCE	41,594	51,200	68,200
210	UNEMPLOYMENT COMPENSATION	141	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,390	4,000	4,000
312	CONTRACTS W/PRIVATE AGENCY -AUDIT	31,025	37,800	37,800
317	DATA PROCESSING SERVICES/MAP UPDATE	17,035	19,000	19,000
320	DUES & MEMBERSHIPS	1,850	2,500	2,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	3,000	3,500	3,500
355	TRAVEL	2,208	4,000	4,000
356	TUITION (RECERTIFICATION)	1,079	1,500	1,500
414	DUPLICATING SUPPLIES	406	2,000	2,000
435	OFFICE SUPPLIES	1,831	2,500	2,500
452	UTILITIES	7,903	9,000	9,000
502	BUILDING AND CONTENT INSURANCE	1,238	1,350	1,450
506	LIABILITY INSURANCE	818	900	1,100
513	WORKMANS COMPENSATION	668	700	700
709	DATA PROCESSING EQUIPMENT	228	5,650	2,000
719	OFFICE EQUIPMENT	766	2,000	2,000
	TOTAL PROPERTY ASSESSOR'S OFFICE	397,163	500,244	522,794
52310	REAPPRAISAL PROGRAM			
189	OTHER SALARIES & WAGES	3,538	19,800	19,800
201	SOCIAL SECURITY	271	1,600	1,600
210	UNEMPLOYMENT COMPENSATION	13	100	100
317	DATA PROCESSING SERVICE	5,243	5,600	5,600
338	VEHICLE MAINTENANCE	1,099	1,500	1,500
348	POSTAGE - REAPPRAISAL	2,678	16,500	16,500
425	GASOLINE	1,170	2,500	2,500
506	LIABILITY INSURANCE	164	215	215
511	VEHICLE & EQUIPMENT INSURANCE	806	850	850
513	WORKMANS COMPENSATION	1,484	1,400	1,500
599	OTHER CHARGES	120	500	500
	TOTAL OTHER FINANCE/REAPPRAISAL	16,586	50,565	50,665
52400	COUNTY TRUSTEE'S OFFICE			
101	COUNTY OFFICIAL/ TRUSTEE	90,035	95,439	95,439
162	CLERICAL PERSONNEL/4	152,192	173,837	173,837
186	LONGEVITY PAY	7,500	7,900	5,800
196	INSERVICE TRAINING	685	750	765
201	SOCIAL SECURITY	18,536	21,300	21,300

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
204	STATE RETIREMENT	12,111	13,500	13,500
205	EMPLOYEE & DEPENDENT INSURANCE	22,043	22,500	16,200
210	UNEMPLOYMENT COMPENSATION	112	400	400
299	OTHER FRINGE BENEFITS - H.S.A.	6,000	6,000	6,000
302	ADVERTISING	450	550	550
307	COMMUNICATION	2,806	3,500	3,500
320	DUES & MEMBERSHIPS	250	350	400
337	MAINT.& REPAIR-OFFICE EQUIPMENT	11,916	12,300	13,300
355	TRAVEL	4,398	4,000	4,000
399	OTHER CONTRACTED SERVICES-TAX NOTICES	13,190	17,100	14,500
414	DUPLICATING SUPPLIES	-	500	500
435	OFFICE SUPPLIES	5,569	7,000	7,000
452	UTILITIES	6,408	7,500	7,500
502	BUILDING AND CONTENT INSURANCE	1,019	1,100	1,200
506	LIABILITY INSURANCE	818	900	900
508	PREMIUMS ON CORPORATE SURETY BONDS	13,168	-	-
513	WORKMANS COMPENSATION	660	700	700
709	DATA PROCESSING EQUIPMENT	567	2,000	10,300
711	FURNITURE & FIXTURES	-	1,000	1,000
719	OFFICE EQUIPMENT	110	1,500	1,500
	TOTAL COUNTY TRUSTEE'S OFFICE	370,543	401,626	400,091
52500	COUNTY COURT CLERK			
101	COUNTY OFFICIAL/CLERK	90,035	95,439	95,439
162	CLERICAL PERSONNEL (6.5)	247,874	277,721	277,721
186	LONGEVITY PAY	9,500	8,800	9,600
201	SOCIAL SECURITY	25,344	29,300	29,300
204	STATE RETIREMENT	15,739	18,700	18,700
205	EMPLOYEE & DEPENDENT INSURANCE	46,197	41,750	42,700
210	UNEMPLOYMENT COMPENSATION	213	700	400
299	OTHER FRINGE BENEFITS - H.S.A.	10,000	10,500	10,500
307	COMMUNICATION	7,270	7,000	5,500
320	DUES & MEMBERSHIPS	834	900	900
337	MAINT.& REPAIR -OFFICE EQUIPMENT	13,161	15,600	14,000
348	POSTAL CHARGES	19,964	23,500	21,000
349	PRINTING; STATIONERY & FORMS	533	1,000	1,000
355	TRAVEL	3,305	4,000	4,000
411	DATA PROCESSING SUPPLIES	5,993	6,000	6,000
414	DUPLICATING SUPPLIES	91	-	2,500
435	OFFICE SUPPLIES	4,990	5,000	5,000
452	UTILITIES	3,495	4,000	4,000
502	BUILDING AND CONTENT INSURANCE	1,233	1,250	1,350
506	LIABILITY INSURANCE	1,309	1,450	1,450
513	WORKMANS COMPENSATION	896	950	950
709	DATA PROCESSING EQUIPMENT	2,500	10,300	8,400
719	OFFICE EQUIPMENT	629	1,000	1,000
	TOTAL COUNTY COURT CLERK	511,105	564,860	561,410
52600	DATA PROCESSING / INFORMATION TECHNOLOGY			
105	SUPERVISOR / DIRECTOR	-	-	65,000
201	SOCIAL SECURITY	-	-	5,000
204	STATE RETIREMENT	-	-	3,300
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	17,800
210	UNEMPLOYMENT COMPENSATION	-	-	50
307	COMMUNICATION	-	-	1,200
320	DUES & MEMBERSHIPS	-	-	300

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
337	MAINT. & REPAIR - OFFICE EQUIPMENT	-	-	1,000
355	TRAVEL	-	-	1,000
399	OTHER CONTRACTED SERVICES	-	-	1,000
425	GASOLINE	-	-	1,500
435	OFFICE SUPPLIES	-	-	2,000
506	LIABILITY INSURANCE	-	-	-
513	WORKMANS COMPENSATION	-	-	-
709	DATA PROCESSING EQUIPMENT	-	-	3,000
711	FURNITURE & FIXTURES	-	-	2,000
719	OFFICE EQUIPMENT	-	-	500
	TOTAL DATA PROCESSING / INFORMATION TECHNOLOGY	-	-	104,650
	TOTAL FINANCE	1,566,821	1,924,524	2,059,289
53000	ADMINISTRATION OF JUSTICE			
53100	CIRCUIT COURT			
101	COUNTY OFFICIAL/CLERK	90,035	95,439	95,439
162	CLERICAL PERSONNEL (9) / (2 P-T)	386,490	426,730	426,730
186	LONGEVITY PAY	16,100	16,900	17,500
187	OVERTIME PAY	-	700	1,000
189	OTHER SALARIES & WAGES/GRAND JURY	503	600	600
194	JURY & WITNESS FEES	22,887	35,000	35,000
201	SOCIAL SECURITY	35,916	41,400	41,400
204	STATE RETIREMENT	22,759	26,200	26,200
205	EMPLOYEE & DEPENDENT INSURANCE	63,220	65,800	74,000
210	UNEMPLOYMENT COMPENSATION	306	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	4,500	6,000	6,000
307	COMMUNICATION	5,326	6,000	5,700
320	DUES & MEMBERSHIPS	195	500	500
337	MAINT.& REPAIR -OFFICE EQUIPMENT	18,897	20,000	21,700
348	POSTAL CHARGES	14,821	12,000	12,000
355	TRAVEL	3,585	4,000	4,000
414	DUPLICATING SUPPLIES	-	2,500	2,500
435	OFFICE SUPPLIES	12,153	14,000	14,000
452	UTILITIES	1,801	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	1,875	2,000	2,100
506	LIABILITY INSURANCE	1,964	2,150	2,300
511	VEHICLE & EQUIPMENT INSURANCE	331	-	-
513	WORKMANS COMPENSATION	1,264	1,350	1,350
709	DATA PROCESSING EQUIPMENT	2,145	13,400	2,500
711	FURNITURE & FIXTURES	484	1,000	1,000
719	OFFICE EQUIPMENT	-	1,000	1,000
	TOTAL CIRCUIT COURT	707,557	797,669	797,519
53300	GENERAL SESSIONS COURT			
102	JUDGE(S)	176,364	180,600	183,852
103	ADMINISTRATIVE ASSISTANT	62,092	65,819	65,819
186	LONGEVITY PAY	2,400	2,500	2,500
201	SOCIAL SECURITY	15,333	16,500	17,500
204	STATE RETIREMENT	11,923	12,400	12,400
205	EMPLOYEE & DEPENDENT INSURANCE	23,732	24,000	21,200
210	UNEMPLOYMENT COMPENSATION	28	100	100
307	COMMUNICATION	4,296	4,500	3,500
320	DUES & MEMBERSHIPS	829	1,000	1,000
354	TRANSPORTATION - AA RECERTIFICATION	-	750	750
355	TRAVEL	1,395	2,000	2,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
435	OFFICE SUPPLIES	739	1,000	1,000
452	UTILITIES	1,784	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	1,856	2,050	2,200
506	LIABILITY INSURANCE	327	375	375
513	WORKMANS COMPENSATION	612	650	650
709	DATA PROCESSING EQUIPMENT	-	3,350	1,000
719	OFFICE EQUIPMENT	27	500	500
790	OTHER EQUIPMENT - COURTROOM AMPLIFICATION	-	5,000	-
	TOTAL GENERAL SESSIONS COURT	303,737	325,594	318,846
53330	DRUG COURT			
358	REMITTANCE OF REVENUE COLLECTED	-	15,000	75,000
	TOTAL DRUG COURT	-	15,000	75,000
53400	CHANCERY COURT			
101	COUNTY OFFICIAL/CLERK & MASTER	90,035	95,439	95,439
162	CLERICAL PERSONNEL/ (4)	123,672	169,224	169,224
168	TEMPORARY PERSONNEL	-	3,000	3,000
186	LONGEVITY PAY	3,200	3,500	3,800
194	JURY & WITNESS FEES	-	500	500
201	SOCIAL SECURITY	16,002	20,800	20,800
204	STATE RETIREMENT	10,529	13,300	13,300
205	EMPLOYEE & DEPENDENT INSURANCE	19,784	20,000	20,700
210	UNEMPLOYMENT COMPENSATION	124	300	300
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,605	4,300	4,000
320	DUES & MEMBERSHIPS	95	800	300
332	LEGAL NOTICES;RECORDING,COURT COSTS	6,472	10,000	10,000
337	MAINT.& REPAIRS-OFFICE EQUIPMENT	10,948	11,700	12,500
355	TRAVEL	-	3,000	3,000
399	OTHER CONTRACTED SERVICES - TAX SUMMONS	11,958	12,000	12,300
414	DUPLICATING SUPPLIES	-	-	-
435	OFFICE SUPPLIES	8,879	10,000	10,000
452	UTILITIES	1,954	2,500	2,500
502	BUILDING AND CONTENT INSURANCE	2,007	2,150	2,300
506	LIABILITY INSURANCE	818	900	800
513	WORKMANS COMPENSATION	640	700	700
709	DATA PROCESSING EQUIPMENT	-	8,850	2,000
711	FURNITURE & FIXTURES	-	4,105	1,200
719	OFFICE EQUIPMENT	-	-	1,000
	TOTAL CHANCERY COURT	313,722	400,068	392,663
53500	JUVENILE COURT			
112	YOUTH SERVICE OFFICER	51,251	55,694	55,694
162	CLERICAL PERSONNEL	35,114	37,223	37,223
169	PART-TIME PERSONNEL- JUV. COURT REFEREE	8,400	7,400	14,400
186	LONGEVITY PAY	1,200	1,600	1,800
201	SOCIAL SECURITY	6,684	8,350	8,350
204	STATE RETIREMENT	4,318	4,700	4,700
210	UNEMPLOYMENT COMPENSATION	56	200	200
307	COMMUNICATION	2,384	2,500	1,300
320	DUES & MEMBERSHIPS	120	500	500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	-	3,000
338	MAINT. & REPAIR - VEHICLE	409	2,250	1,000
349	PRINTING, STATIONERY, & FORMS	712	2,000	2,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
355	TRAVEL/TRAINING	1,997	2,100	2,500
399	OTHER CONTRACTED SERVICES/DETENTION	57,694	26,000	18,000
399	/ATOKA	5,000	5,000	5,000
422	FOOD SUPPLIES	49	500	-
425	GASOLINE	1,415	1,650	1,750
435	OFFICE SUPPLIES	2,869	3,000	3,000
452	UTILITIES	364	500	500
502	BUILDING & CONTENT INSURANCE	367	450	450
506	LIABILITY INSURANCE	327	375	375
511	VEHICLE INSURANCE	523	525	550
513	WORKMANS COMPENSATION	1,660	1,800	1,800
709	DATA PROCESSING EQUIPMENT	3,750	4,900	3,750
716	LAW ENFORCEMENT EQUIPMENT	199	2,500	2,500
719	OFFICE EQUIPMENT	450	500	500
	TOTAL JUVENILE COURT	187,312	172,217	170,842
53600	DISTRICT ATTORNEY GENERAL - VOCA GRANT			
162	CLERICAL PERSONNEL	34,606	36,050	37,070
201	SOCIAL SECURITY	2,539	2,650	2,840
204	STATE RETIREMENT	1,730	1,725	1,860
205	EMPLOYEE & DEPENDENT INSURANCE	6,697	16,225	17,200
210	UNEMPLOYMENT COMPENSATION	28	75	75
355	TRAVEL / TRAINING	1,474	3,000	3,000
435	OFFICE SUPPLIES	-	4,800	2,500
506	LIABILITY INSURANCE	164	200	200
513	WORKMANS COMPENSATION	88	275	255
	TOTAL DISTRICT ATTORNEY GENERAL	47,326	65,000	65,000
53800	PROBATE COURT			
111	PROBATION OFFICER	47,749	50,621	50,621
162	CLERICAL PERSONNEL	43,787	46,519	46,519
186	LONGEVITY PAY	3,300	3,500	3,700
201	SOCIAL SECURITY	7,046	7,800	7,800
204	STATE RETIREMENT	4,577	4,900	4,900
205	EMPLOYEE & DEPENDENT INSURANCE	9,779	9,900	10,300
210	UNEMPLOYMENT COMPENSATION	56	200	200
307	COMMUNICATION	689	1,000	1,000
310	CONTRACTS W/OTHER AGENCIES - DUI/SAFETY SCHOOL	8,400	9,600	9,600
337	MAINT.& REPAIR-OFFICE EQUIPMENT	-	500	500
355	TRAVEL	158	1,000	1,000
399	OTHER CONTR. SERVICES - GPS MONITORING	1,294	3,000	3,000
435	OFFICE SUPPLIES	1,950	2,500	2,500
452	UTILITIES	439	550	550
502	BUILDING & CONTENT INSURANCE	367	450	450
506	LIABILITY INSURANCE	327	375	375
513	WORKMANS COMPENSATION	240	250	250
708	COMMUNICATION EQUIPMENT - RADIOS	3,002	-	-
709	DATA PROCESSING EQUIPMENT	365	3,600	1,000
716	LAW ENFORCEMENT EQUIPMENT - DRUG TESTING KITS	956	1,000	1,000
	TOTAL PROBATE COURT	134,481	147,265	145,265
53900	OTHER ADMINISTRATION OF JUSTICE / OLD COMPLEX			
307	COMMUNICATION	1,548	2,600	1,000
328	JANITORIAL SERVICES	9,360	10,000	10,000
335	MAINT.& REPAIR-BUILDING	16,298	66,000	15,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
336	MAINT.& REPAIR-EQUIPMENT/HEAT-AC	1,415	3,500	3,500
347	PEST CONTROL	852	1,000	1,000
452	UTILITIES-THP	3,478	4,500	4,500
502	BUILDING AND CONTENT INSURANCE-THP	1,157	1,250	1,300
707	BUILDING IMPROVEMENTS	-	2,500	2,500
711	FURNITURE & FIXTURES	-	-	1,000
	TOTAL OTHER ADM. OF JUSTICE/COMPLEX	34,108	91,350	39,800
53930	VICTIM ASSISTANCE PROGRAM-CARL PERKINS/CASA			
358	REMITTAMCE OF REVENUE COLLECTED	20,328	15,000	30,000
	TOTAL VICTIM ASSISTANCE PROGRAM	20,328	15,000	30,000
	TOTAL ADMINISTRATION OF JUSTICE	1,748,571	2,029,163	2,034,935
54000	PUBLIC SAFETY			
54110	SHERIFF'S DEPARTMENT			
101	COUNTY OFFICIAL/SHERIFF	107,409	113,855	113,855
103	Assistants / Chiefs (2)	136,548	144,800	144,800
106	DEPUTIES(35)/CORPORALS(5)	1,636,481	1,801,350	1,874,027
108	INVESTIGATOR'S (11)	543,026	581,495	584,818
109	CAPTAIN(S) (1)	62,081	70,819	65,819
110	LIEUTENANTS(3)	167,598	177,709	177,709
115	SERGEANT'S (4)	199,653	212,667	212,667
119	BOOKKEEPER	37,251	39,493	39,493
131	MED.PERSONNEL-MED. EXAMINER/AUTOPSIES/TRANSPORT	126,750	125,000	125,000
131	- DEATH INVESTIGATORS	-	-	10,000
140	SALARY SUPPLEMENT-ST TRAINING 64*(1,200)	57,600	69,600	76,800
162	CLERICAL PERSONNEL	149,038		
162	- RECEPTION-CLERK		39,493	39,493
162	- SECRETARY-CLERK		39,493	39,493
162	- WARRANTS CLERK		39,493	39,493
162	- GRANTS-CLERK		40,003	40,003
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	74,131	65,000	65,000
186	LONGEVITY PAY	41,100	45,800	51,800
187	OVERTIME PAY	135,164	150,000	110,000
187	OVERTIME PAY - THSO GRANT(s) 2019 & 2020		31,000	40,000
187	OVERTIME PAY - DEAOT		17,500	18,650
187	OVERTIME PAY - ATFOT		17,000	16,000
187	OVERTIME PAY - TBIOT		10,000	10,000
189	OTHER SALARIES & WAGES - HOLIDAY	117,047	97,000	140,000
196	IN-SERVICE TRAINING	25,387	30,000	40,000
201	SOCIAL SECURITY	248,441	281,303	298,000
204	STATE RETIREMENT	164,911	167,128	188,000
205	EMPLOYEE & DEPENDENT INSURANCE	681,936	698,973	750,000
210	UNEMPLOYMENT COMPENSATION	1,859	2,500	2,500
299	OTHER FRINGE BENEFITS	28,500	35,000	33,000
307	COMMUNICATION	38,431	43,500	55,500
319	CONFIDENTIAL INFORMANT PAYMENTS	2,500	5,000	5,000
320	DUES & MEMBERSHIPS	9,923	25,500	25,500
322	EVALUATION & TESTING	4,915	7,500	7,500
336	MAINT.& REPAIR-COMMUNICATION EQUIP.	2,133	3,500	3,500
337	MAINT.& REPAIR-OFFICE EQUIPMENT	6,439	5,000	5,000
338	MAINT.& REPAIR-VEHICLES	79,518	101,000	75,000
355	TRAVEL- SHERIFF	5,415	7,000	7,000
425	GASOLINE	150,563	145,000	145,000
435	OFFICE SUPPLIES	15,178	17,000	17,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
451	UNIFORMS(INCLUDES UNIFORMS FOR RESERVES)	36,619	35,000	35,000
452	UTILITIES	7,343	8,300	8,300
499	OTHER SUPPLIES & MAT./GUN RANGE	9,734	10,750	10,000
502	BUILDING AND CONTENT INSURANCE	4,024	4,250	4,500
506	LIABILITY INSURANCE	98,230	89,700	89,700
511	VEHICLE & EQUIPMENT INSURANCE	54,592	46,750	42,300
513	WORKMANS COMPENSATION	118,282	127,200	125,900
709	DATA PROCESSING EQUIPMENT	4,329	39,450	5,000
716	LAW ENFORCEMENT EQUIPMENT	16,890	52,375	40,100
718	MOTOR VEHICLES	224,398	338,696	190,000
719	OFFICE EQUIPMENT	957	5,000	5,000
790	OTHER EQUIPMENT - GRANTS	39,351		
790	- BRYNE GRANT (Bxxxx) *Estimated		18,050	15,000
790	- BULLET PROOF VEST (BVP) 2019 & 2020		18,500	33,974
790	- SEX OFFENDER REG. & NOTIF. ACT (SORNA)		18,453	18,453
790	- BRYNE GRANT (COVID)		32,919	-
799	OTHER CAPITAL OUTLAY-PATROL CAR DATA PROCESSING EQUIP.	-	124,500	116,300
	TOTAL SHERIFF'S DEPARTMENT	5,671,675	6,473,367	6,431,947
54160	ADMINISTRATION OF SEXUAL OFFENDER			
196	IN-SERVICE TRAINING	1,581	2,500	2,500
358	REMITTAMCE OF REVENUE COLLECTED	3,200	4,000	4,000
435	OFFICE SUPPLIES	1,462	1,500	1,500
	TOTAL ADMINISTRATION OF SEXUAL OFFENDER	6,243	8,000	8,000
54210	JAIL			
109	CAPTAIN(1)	12,056	12,782	12,782
110	LIEUTENANT(1)	54,995	58,300	58,300
115	SERGEANT(S) - (5)	214,345	235,755	235,755
131	MEDICAL PERSONNEL(2.5)	69,268	96,441	96,441
160	GUARDS(24)/CORPORALS(5)	920,832	1,102,950	1,172,950
165	CAFETERIA PERSONNEL (3)	99,670	105,796	105,796
169	PART-TIME PERSONNEL-DEFERENTIAL PAY	14,452	16,000	16,000
186	LONGEVITY PAY	14,600	16,500	16,700
187	OVERTIME PAY	16,336	20,000	17,500
189	OTHER SALARIES & WAGES-HOLIDAY	75,615	65,000	90,000
196	IN-SERVICE TRAINING	7,113	8,000	8,000
201	SOCIAL SECURITY	107,507	138,500	138,500
204	STATE RETIREMENT	65,319	89,300	89,300
205	EMPLOYEE & DEPENDENT INSURANCE	271,132	326,000	345,000
210	UNEMPLOYMENT COMPENSATION	1,345	1,500	1,500
299	OTHER FRINGE BENEFITS	4,500	12,500	12,000
307	COMMUNICATION	4,013	4,000	5,000
320	DUES & MEMBERSHIPS	1,412	3,000	3,000
336	MAINT.& REPAIR- EQUIP.	21,917	25,000	25,000
337	MAINT.& REPAIR-OFFICE EQUIPMENT	4,057	5,000	5,000
354	TRANSPORTATION- TRAINING	3,991	12,432	4,000
355	TRAVEL/EXTRADITION	1,280	2,000	2,000
410	CUSTODIAL SUPPLIES	32,095	35,000	32,000
413	DRUGS & MEDICAL SUPPLIES	274,807	260,000	200,000
422	FOOD SUPPLIES	193,826	200,000	200,000
435	OFFICE SUPPLIES	9,734	10,000	8,000
441	PRISONERS CLOTHING	19,368	18,000	20,000
451	UNIFORMS	20,025	20,000	20,000
452	UTILITIES	182,855	200,000	200,000
463	TESTING	1,752	3,000	3,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
502	BUILDING AND CONTENT INSURANCE	11,628	12,550	13,350
506	LIABILITY INSURANCE	47,615	47,850	45,500
511	VEHICLE & EQUIPMENT INSURANCE	2,036	1,800	1,900
513	WORKMANS COMPENSATION	61,372	63,050	64,700
709	DATA PROCESSING EQUIPMENT	2,670	15,050	4,000
710	FOOD SERVICE/OTHER EQUIPMENT	6,851	10,000	10,000
719	OFFICE EQUIPMENT - REPEATER & BUNKS	3,768	14,500	14,500
	TOTAL JAIL	2,856,157	3,267,556	3,297,474
54220	WORKHOUSE/ NEW JUSTICE CENTER			
160	GUARDS/ 4-PT	57,387	71,585	71,585
186	LONGEVITY PAY	6,500	5,700	6,000
187	OVERTIME PAY	681	2,000	2,000
189	OTHER SALARIES & WAGES	48,224	51,122	51,122
196	IN-SERVICE TRAINING	-	1,200	1,200
201	SOCIAL SECURITY	6,459	10,000	10,000
204	STATE RETIREMENT	2,445	2,800	2,800
205	EMPLOYEE & DEPENDENT INSURANCE	8,866	9,000	9,400
210	UNEMPLOYMENT COMPENSATION	144	500	500
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
307	COMMUNICATION	3,496	4,000	2,000
328	JANITORIAL SERVICES	20,916	21,000	21,000
335	MAINT.& REPAIR-BUILDING	22,392	30,000	30,000
336	MAINT.& REPAIR-EQUIPMENT	23,760	22,000	30,000
347	PEST CONTROL	1,294	1,360	1,360
410	CUSTODIAL SUPPLIES	-	-	-
451	UNIFORMS	1,575	1,800	1,800
506	LIABILITY INSURANCE	818	900	900
513	WORKMANS COMPENSATION	2,331	2,500	2,500
706	BUILDING CONSTRUCTION	11,384	15,000	40,000
719	OFFICE EQUIPMENT	-	1,500	500
	TOTAL WORKHOUSE	221,672	256,967	287,667
54310	FIRE PREVENTION & CONTROL			
105	SUPERVISOR/DIRECTOR - CHIEF	59,225	62,779	62,779
133	FIREFIGHTER(S) (3 + 1)	-	126,000	168,000
140	SALARY SUPPLEMENTS / 1ST RESPONDER TRAINING	2,500	4,500	4,500
169	PART-TIME PERSONNEL	-	125,000	125,000
187	OVERTIME PAY	-	50,000	30,000
189	OTHER SALARIES & WAGES - HOLIDAY PAY	-	15,000	15,000
201	SOCIAL SECURITY	4,286	25,200	31,000
204	STATE RETIREMENT	2,961	9,500	14,000
205	EMPLOYEE & DEPENDENT INSURANCE	11,140	62,900	70,000
210	UNEMPLOYMENT COMPENSATION	28	1,100	1,100
299	OTHER FRINGE BENEFITS	3,000	12,000	3,000
307	COMMUNICATION	2,213	19,600	4,000
308	COMMUNICATION EQUIPMENT - RADIOS	-	12,600	10,000
316	CONTRIBUTIONS/LOCAL FIRE DEPTS.	392,636	427,675	404,000
320	DUES & MEMBERSHIPS	270	800	1,000
335	MAINT.& REPAIR-BUILDING	7,063	10,000	10,000
336	MAINT. & REPAIR-EQUIPMENT	-	3,000	3,000
338	MAINT.& REPAIR-VEHICLES	140	3,000	3,000
355	TRAVEL	1,637	4,000	4,000
399	OTHER CONTRACTED SERVICES	-	-	15,000
410	CUSTODIAL SUPPLIES	-	1,500	3,000
413	DRUG & MEDICAL SUPPLIES	-	15,100	15,000

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425	GASOLINE	2,750	10,000	10,000
435	OFFICE SUPPLIES	831	1,500	1,500
451	UNIFORMS	1,288	5,000	5,000
452	UTILITIES	11,276	12,000	12,000
502	BUILDING AND CONTENT INSURANCE	1,243	1,300	1,350
506	LIABILITY INSURANCE	327	1,900	1,900
511	VEHICLE & EQUIPMENT INSURANCE	1,802	8,200	6,800
513	WORKMANS COMPENSATION	536	62,750	43,000
706	BUILDING CONSTRUCTION	-	-	-
709	DATA PROCESSING EQUIPMENT	-	10,000	5,000
711	FURNITURE & FIXTURES	-	5,000	5,000
718	MOTOR VEHICLES	-	45,600	-
719	OFFICE EQUIPMENT - STATION	-	1,000	1,000
790	OTHER EQUIPMENT - FIRE SUPPLIES	5,070	40,900	20,000
	TOTAL FIRE PREVENTION & CONTROL	512,222	1,196,404	1,108,929
54410	CIVIL DEFENSE			
105	SUPERVISOR/DIRECTOR	51,763	54,871	65,000
162	CLERICAL PERSONNEL	-	-	-
169	PART-TIME PERSONNEL	2,722	8,000	-
186	LONGEVITY PAY	2,400	2,600	2,800
189	OTHER SALARIES AND WAGES	51,659	54,762	27,381
196	IN-SERVICE TRAINING	-	1,600	1,600
201	SOCIAL SECURITY	8,098	9,400	7,500
204	STATE RETIREMENT	5,171	5,500	4,700
205	EMPLOYEE & DEPENDENT INSURANCE	13,558	13,700	26,000
210	UNEMPLOYMENT COMPENSATION	67	200	200
307	COMMUNICATION	9,413	12,500	12,500
308	COMMUNICATION EQUIPMENT - RADIOS	-	3,000	3,000
310	CONTRACTS WITH OTHER PUBLIC AGENCIES	-		
310	- HAZARDOUS MATERIALS PROGRAM		3,800	3,800
320	DUES & MEMBERSHIPS	130	530	530
335	MAINT & REPAIR SERVICE - BUILDING	2,753	3,500	3,500
336	MAINT & REPAIR SERVICE - EQUIPMENT	205	2,000	2,000
337	MAINT & REPAIR SERVICE - OFFICE EQUIP.	300	1,000	1,000
338	MAINT & REPAIR SERVICE - VEHICLE	636	3,000	3,000
338	-MOBILE COMMAND CENTER		1,000	1,000
347	PEST CONTROL	540	600	600
348	POSTAGE	56	200	200
355	TRAVEL	1,137	1,600	1,600
425	GASOLINE	1,668	5,000	5,000
435	OFFICE SUPPLIES	398	1,000	500
452	UTILITIES	5,597	8,000	8,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING AND CONTENT INSURANCE	2,198	2,500	2,500
506	LIABILITY INSURANCE	164	215	215
511	VEHICLE & EQUIPMENT INSURANCE	4,873	4,875	5,200
513	WORKMANS COMPENSATION	1,216	1,700	1,700
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT	-	1,500	2,000
790	OTHER EQUIPMENT - UASI GRANT	36,811	64,165	64,165
791	OTHER CONSTRUCTION - COMMUNICATION TOWER	-	-	-
799	OTHER CAPITAL OUTLAY - HAZMAT GRANT	-	-	-
	TOTAL CIVIL DEFENSE	203,533	273,318	258,191
54490	OTHER EMERGENCY MANAGEMENT			

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307	COMMUNICATIONS / CENTRAL 911	261,526	261,526	261,526
452	UTILITIES	24,087	27,500	27,500
502	BUILDING AND CONTENT INSURANCE	1,903	2,050	2,150
	TOTAL OTHER EMERGENCY MANAGEMENT	287,516	291,076	291,176
54900	OTHER PUBLIC SAFETY - SCHOOL RESOURCE OFFICERS			
189	OTHER SALARIES & WAGES	41,943	88,450	95,000
201	SOCIAL SECURITY	3,012	6,680	7,500
204	STATE RETIREMENT	2,084	4,320	5,000
513	WORKMANS COMPENSATION	1,686	3,550	4,000
	TOTAL OTHER PUBLIC SAFETY	48,725	103,000	111,500
	TOTAL PUBLIC SAFTEY	9,807,743	11,869,688	11,794,884
55000	PUBLIC HEALTH & WELFARE			
55110	LOCAL HEALTH CENTER			
307	COMMUNICATION	10,386	11,700	12,000
309	CONTRACTS WITH STATE AGENCIES	24,456	15,020	25,020
328	JANITORIAL SERVICES	18,900	19,000	19,000
335	MAINT.& REPAIR- BUILDING	15,251	29,000	19,060
347	PEST CONTROL	825	1,000	1,000
348	POSTAL CHARGES	120	500	500
399	OTHER CONTRACTED SERVICES - GRANTS	2,113	20,515	20,000
413	DRUGS & MEDICAL SUPPLIES	1,462	1,500	1,500
414	DUPLICATING SUPPLIES	-	100	100
435	OFFICE SUPPLIES	2,255	1,560	1,500
452	UTILITIES	19,583	20,500	20,500
502	BUILDING AND CONTENT INSURANCE	1,952	2,150	2,250
	TOTAL LOCAL HEALTH CENTER	97,303	122,545	122,430
55120	RABIES & ANIMAL CONTROL			
140	SALARY SUPPLEMENTS - ON CALL	-	-	-
186	LONGEVITY PAY	-	-	-
187	OVERTIME PAY	-	-	-
189	OTHER SALARIES AND WAGES (5)	-	-	-
201	SOCIAL SECURITY	-	-	-
204	STATE RETIREMENT	-	-	-
205	EMPLOYEE & DEPENDENT INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	-	-	-
299	OTHER FRINGE BENEFITS - H.S.A.	-	-	-
307	COMMUNICATIONS	3,780	5,000	5,000
332	LEGAL NOTICES;RECORDING,COURT COSTS	174	750	1,000
335	MAINTENANCE & REPAIR - BUILDING	424	1,000	1,000
336	MAINTENANCE & REPAIR - EQUIPMENT	1,291	1,500	1,500
338	MAINTENANCE & REPAIR - VEHICLES	4,072	3,500	3,500
347	PEST CONTROL	495	800	800
355	TRAVEL	415	1,250	1,250
357	VETERINARY SERVICES	20,652	36,800	40,000
399	OTHER CONTRACTED SERVICES - PUBLIC WORKS (131) PAYROLL	270,517	370,000	360,000
401	ANIMAL FOOD AND SUPPLIES	11,777	16,000	16,000
410	CUSTODIAL SUPPLIES	1,960	2,300	2,300
435	OFFICE SUPPLES	2,111	2,500	2,500
451	UNIFORMS	576	2,000	2,000
452	UTILITIES	12,402	14,000	14,000
499	OTHER SUPPLIES AND MATERIALS	1,536	1,800	1,800

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502	BUILDING & CONTENT INSURANCE	341	400	400
506	LIABILITY INSURANCE	818	900	1,100
509	REFUNDS - VOUCHERS	260	1,600	2,500
511	VEHICLE & EQUIPMENT INSURANCE	929	950	550
513	WORKMANS COMPENSATION	3,596	3,600	4,400
599	OTHER CHARGES	-	100	100
707	BUILDING IMPROVEMENTS	-	-	-
719	OFFICE EQUIPMENT	373	3,500	1,000
790	OTHER EQUIPMENT	-	-	-
	TOTAL RABIES & ANIMAL CONTROL	338,499	470,250	462,700
55130	AMBULANCE SERVICE			
312	CONTRACT WITH PRIVATE AGENCY	147,500	203,000	150,000
335	MAINTEANCE & REPAIR - BUILDING	149	3,000	5,000
	TOTAL AMBULANCE SERVICE	147,649	206,000	155,000
55160	DENTAL HEALTH PROGRAM			
131	MEDICAL PERSONNEL/DENTIST	139,992	147,326	150,000
162	CLERICAL PERSONNEL	126,092	145,000	111,000
186	LONGEVITY PAY	5,600	4,500	4,500
201	SOCIAL SECURITY	19,732	23,000	22,000
204	STATE RETIREMENT	11,889	15,000	14,000
205	EMPLOYEE & DEPENDENT INSURANCE	13,524	21,600	24,700
210	UNEMPLOYMENT COMPENSATION	158	800	500
299	OTHER FRINGE BENEFITS - H.S.A.	-	3,000	3,000
399	OTHER CONTRACTED SERVICES-1xSPECIAL NEEDS GRANT	-	-	50,000
307	COMMUNICATION	128	500	500
355	TRAVEL	10,448	11,900	12,900
413	DRUGS & MEDICAL SUPPLIES	12,183	12,200	12,700
506	LIABILITY INSURANCE	3,088	5,000	6,000
513	WORKMANS COMPENSATION	4,660	5,000	6,000
735	HEALTH EQUIPMENT	-	-	-
	TOTAL DENTAL HEALTH PROGRAM	347,494	394,826	417,800
55510	GENERAL WELFARE ASSISTANCE			
146	DHRA BUS DRIVER	14,000	14,000	14,000
320	DUES & MEMBERSHIPS-DHRA	9,162	9,163	9,163
	TOTAL WELFARE ASSISTANCE	23,162	23,163	23,163
55710	SANITATION MANAGEMENT			
105	SUPERVISOR/DIRECTOR - Grant	25,276	26,798	26,798
160	GUARDS - Grant	36,476	39,874	39,874
169	PART-TIME PERSONNEL - DEFERENTIAL PAY	154	1,000	1,000
186	LONGEVITY PAY	3,300	3,500	3,700
201	SOCIAL SECURITY	4,434	5,500	5,500
204	STATE RETIREMENT	3,090	3,400	3,400
205	EMPLOYEE & DEPENDENT INSURANCE	29,038	30,500	32,000
210	UNEMPLOYMENT COMPENSATION	54	200	200
302	ADVERTISING/EDUCATION - Grant	6,662	13,400	13,400
307	TELEPHONE/COMMUNICATIONS	550	800	800
316	CONTRIBUTIONS/KAB - Grant	2,715	1,000	1,000
320	DUES & MEMBERSHIPS	785	1,000	1,000
338	MAINT.& REPAIR -VEHICLES	45	2,000	2,000
348	POSTAGE	72	150	150

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
354	TRANSPORTATION / IN COUNTY	-	800	1,500
355	TRAVEL	161	2,000	2,000
399	OTHER CONTRACTED SERVICES	-	-	25,000
425	GASOLINE	2,538	5,000	5,000
435	OFFICE SUPPLIES	434	1,000	1,000
451	UNIFORMS	500	600	600
452	UTILITIES	333	600	600
499	OTHER SUPPLIES & MATERIALS	3,770	4,500	4,500
506	LIABILITY INSURANCE	327	375	375
511	VEHICLE & EQUIPMENT INSURANCE - TRAILER	-	-	350
513	WORKMANS COMPENSATION	68	100	100
719	OFFICE EQUIPMENT	905	1,500	1,500
790	OTHER EQUIPMENT	-	1,000	1,000
	TOTAL SANITATION MANAGEMENT	121,687	146,597	174,347
	TOTAL PUBLIC HEALTH & WELFARE	1,075,794	1,363,381	1,355,440
56000	SOCIAL, CULTURAL & RECREATIONAL SERVICES			
56300	SENIOR CITIZENS ASSISTANCE			
316	CONTRIBUTION/SENIOR CENTER	48,000	48,000	48,000
320	DUES/AGING COMMISSION OF THE MID-SOUTH	7,000	7,000	7,000
399	OTHER CONTRACTED SER./ADULT DAY CARE	7,000	-	-
	TOTAL SENIOR CITIZENS ASSISTANCE	62,000	55,000	55,000
56500	LIBRARIES			
103	ASSISTANT DIRECTOR (2 F-T)	66,648	72,780	72,780
105	DIRECTOR/SUPERVISOR (3DAYWK)	34,515	39,900	39,900
129	LIBRARIANS (6 PT)	51,621	70,185	70,185
186	LONGEVITY PAY	1,200	1,400	1,600
187	OVERTIME PAY	-	500	-
201	SOCIAL SECURITY	11,551	14,150	14,150
204	STATE RETIREMENT	3,333	3,700	3,700
205	EMPLOYEE & DEPENDENT INSURANCE	13,394	13,600	14,100
210	UNEMPLOYMENT COMPENSATION	208	500	500
302	ADVERTISING	3,205	3,500	815
307	COMMUNICATION	372	800	800
316	CONTRIBUTIONS / MUNFORD LIBRARY*	19,000	19,000	19,000
320	DUES & MEMBERSHIPS	-	-	400
336	MAINTENANCE & REPAIRS - EQUIPMENT	-	500	500
348	POSTAGE	226	500	500
351	RENTALS - MUNFORD LIBRARY*	12,000	12,000	12,000
355	TRAVEL	2,039	1,500	2,000
399	OTHER CONTRACTED SERVICES	50,000	50,000	50,000
414	DUPLICATING SUPPLIES	1,800	1,800	1,800
432	LIBRARY BOOKS / MEDIA	21,989	30,000	30,000
435	OFFICE SUPPLIES	5,239	6,000	7,500
502	BUILDING & CONTENT INSURANCE	1,306	1,400	1,500
506	LIABILITY INSURANCE	1,473	1,715	2,000
513	WORKMANS COMPENSATION	500	600	800
719	OFFICE EQUIPMENT-GRANTS	2,679	3,000	3,000
790	OTHER EQUIPMENT	1,902	2,000	2,000
	TOTAL LIBRARIES	306,200	351,030	351,530
56700	PARKS & FAIR BOARD			
316	CONTRIBUTIONS/			

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
316	/BOY SCOUTS (SCOUT)	-	-	-
316	/TIPTON COUNTY - BOXING (TCBOX)	2,000	2,000	2,000
334	MAINTENANCE AGREEMENT - DRUMMONDS PARK	13,987	17,000	15,000
	TOTAL PARKS & FAIR BOARDS	15,987	19,000	17,000
56900	OTHER SOCIAL, CULTURAL & RECREATIONAL			
316	CONTRIBUTIONS/Fine Arts-Ruffin Theater	-	10,000	10,000
	TOTAL OTHER SOCIAL, CULTURAL & REC.	-	10,000	10,000
	TOTAL SOCIAL, CULTURAL & RECREATIONAL	384,187	435,030	433,530
57000	AGRICULTURE & NATURAL RESOURCES			
57100	AGRICULTURE EXTENSION SERVICES			
140	SALARY SUPPLEMENTS	52,926	78,900	79,700
299	FRINGE BENEFITS/REIMBURSEMENT	15,801	33,100	42,100
307	COMMUNICATION	4,900	5,500	5,000
320	DUES & MEMBERSHIPS	285	500	500
328	JANITORIAL SERVICES	4,224	4,000	4,300
335	MAINT. & REPAIR SERVICE-BUILDING	1,488	2,300	2,000
336	MAINT. & REPAIR SERVICE-EQUIPMENT	1,000	1,000	1,000
347	PEST CONTROL	160	160	160
355	TRAVEL	897	1,000	1,000
435	OFFICE SUPPLIES	2,829	3,000	3,000
452	UTILITIES	4,397	5,000	5,000
502	BUILDING AND CONTENT INSURANCE	491	550	550
719	OFFICE EQUIPMENT	1,000	1,000	1,000
	TOTAL AGRICULTURAL EXTENSION SERVICE	90,398	136,010	145,310
57500	SOIL CONSERVATION			
161	SECRETARY	39,080	41,433	41,433
186	LONGEVITY PAY	600	1,000	1,200
189	OTHER SALARIES/DIST. TECH.	42,946	45,526	45,526
199	OTHER PER DIEM & FEES - TRAVEL	-	1,500	1,500
201	SOCIAL SECURITY	5,894	6,900	6,900
204	STATE RETIREMENT	4,101	4,400	4,400
205	EMPLOYEE & DEPENDENT INSURANCE	16,905	18,900	19,500
210	UNEMPLOYMENT COMPENSATION	56	200	200
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
320	DUES & MEMBERSHIPS	1,265	1,265	1,265
355	TRAVEL	2,411	3,000	3,000
435	OFFICE SUPPLIES	336	800	800
502	BUILDING & CONTENT INSURANCE	28	-	-
506	LIABILITY INSURANCE	327	375	375
513	WORKMANS COMPENSATION	1,124	1,200	1,200
	TOTAL SOIL CONSERVATION	118,073	129,499	130,299
	TOTAL AGRICULTURE & NATURAL RESOURCES	208,471	265,509	275,609
58000	OTHER GENERAL GOVERNMENT			
58110	TOURISM			
316	CONTRIBUTIONS/OPERATIONS - MUSEUM	68,000	68,000	71,000
	TOTAL /TIPTON COUNTY MUSEUM	68,000	68,000	71,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
58120	INDUSTRIAL DEVELOPMENT			
186	LONGEVITY PAY	1,000	-	-
189	OTHER SALARIES & WAGES	146,057	175,000	225,000
201	SOCIAL SECURITY	10,577	13,500	17,300
204	STATE RETIREMENT	7,303	9,000	11,500
205	EMPLOYEE & DEPENDENT INSURANCE	12,626	15,000	25,000
210	UNEMPLOYMENT COMPENSATION	51	180	180
299	OTHER FRINGE BENEFITS - H.S.A.	3,000	3,000	3,000
399	OTHER CONT. SER. / IND.DEV.	63,015	100,000	100,000
506	LIABILITY INSURANCE	1,389	1,500	500
513	WORKMANS COMPENSATION	747	750	1,500
715	LAND	-	637,500	-
	TOTAL INDUSTRIAL DEVELOPMENT	245,765	955,430	383,980
58190	OTHER ECONOMIC & COMMUNITY DEVELOPMENT			
161	SECRETARY - WORKFORCE DEV. COORDINATOR	-	45,000	45,000
162	CLERICAL PERSONNEL	45,581	48,320	-
169	PART-TIME PERSONNEL - HIGH SCHOOL MENTORS (3)	-	114,000	114,000
186	LONGEVITY PAY	2,600	2,800	500
189	OTHER SALARIES & WAGES	35,787	39,777	-
201	SOCIAL SECURITY	6,114	19,200	12,500
204	STATE RETIREMENT	4,068	6,700	2,300
205	EMPLOYEE & DEPENDENT INSURANCE	13,558	31,500	-
210	UNEMPLOYMENT COMPENSATION	56	300	300
307	COMMUNICATION	599	1,500	1,300
355	TRAVEL	1,956	3,000	3,000
339	MATCHING SHARE/ T.C. SCHOLARSHIP	173,891	100,000	125,000
399	OTHER CONTRACTED SERVICES	58,175	75,000	75,000
435	OFFICES SUPPLIES	175	1,000	1,000
506	LIABILITY INSURANCE	164	215	500
513	WORKMANS COMPENSATION	200	250	600
709	DATA PROCESSING EQUIPMENT	-	8,000	3,000
719	OFFICE EQUIPMENT	-	500	500
799	OTHER CAPITAL OUTLAY	-	-	-
	TOTAL OTHER ECONOMIC & COMMUNITY DEV.	342,924	497,062	384,500
58300	VETERAN'S SERVICES			
162	CLERICAL PERSONNEL	19,132	23,500	24,750
169	PART-TIME PERSONNEL	9,942	15,400	15,400
201	SOCIAL SECURITY	2,224	3,000	3,100
210	UNEMPLOYMENT COMPENSATION	28	200	100
302	ADVERTISING/EDUCATION	-	150	650
307	COMMUNICATION	1,916	2,500	2,400
320	DUES & MEMBERSHIPS	-	200	200
337	MAINT.& REPAIR - OFFICE EQUIPMENT - SOFTWARE	-	-	900
348	POSTAGE	-	200	100
355	TRAVEL/STATE CONFERENCE	2,574	3,000	1,500
414	DUPLICATING SUPPLIES	90	500	400
435	OFFICES SUPPLIES	370	500	650
452	UTILITIES	986	1,000	1,000
506	LIABILITY INSURANCE	164	215	300
513	WORKMANS COMPENSATION	52	100	100
707	BUILDING IMPROVEMENTS - PARKING LOT	-	-	-
709	DATA PROCESSING EQUIPMENT	1,690	1,500	500
711	FURNITURE & FIXTURES	-	-	-

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	TOTAL VETERAN'S SERVICES	39,168	51,965	52,050
58600	EMPLOYEE BENEFITS			
205	EMPLOYEE & DEPENDENT INSURANCE-RETIREES	10,018	20,000	20,000
	TOTAL EMPLOYEE BENEFITS	10,018	20,000	20,000
58900	MISCELLANEOUS			
140	SALARY SUPPLEMENTS	5,349	10,000	10,000
307	COMMUNICATION	3,342	5,000	5,000
316	CONTRIBUTIONS/	58,000		
316	/PROF. CARE SERVICES (PCS)		15,000	25,000
316	/ADULT DEV. CENTER (SRVS)		15,000	15,000
316	/CHILDREN & FAMILY SERVICES (C&FS)		10,000	10,000
316	/CONFIDENTIAL CARE FOR WOMEN (CCFW)		1,000	1,000
316	/TN REHAB CENTER DYERSBURG (TNRCD)		3,000	3,605
316	/JACKSON AREA COUNCIL ON ALC. & DRUG DEP. (JACOA)		4,000	5,000
316	/IMAGINATION LIBRARY (IMLIB)		15,000	15,000
320	DUES & MEMBERSHIPS/	43,000		
320	/NORTH T.C. CHAMBER		24,000	24,000
320	/SOUTH T.C. CHAMBER		20,000	20,000
320	/NACO		2,500	2,500
335	MAINTENANCE & REPAIR - BUILDING / OWENS' SCHOOL	-	2,000	2,000
339	MATCHING SHARE	-	-	-
347	PEST CONTROL	-	1,500	1,500
399	OTHER CONTR. SERVICES	700	50,000	50,000
425	GASOLINE	89	3,000	3,000
463	TESTING-HEP. B VACCINE	-	-	-
502	BUILDING & CONTENT INSURANCE - OWENS' SCHOOL	700	750	800
509	REFUNDS - TAX RELIEF	15,797	25,000	25,000
510	TRUSTEE'S COMMISSION	230,874	290,000	300,000
511	VEHICLE & EQUIPMENT INSURANCE - SRVS	484	-	-
599	OTHER CHARGES - BACK TAXES	-	10,000	10,000
709	DATA PROCESSING EQUIPMENT	-	15,550	5,000
719	OFFICE EQUIPMENT-LEASE AGREEMENT (COPIERS)	16,557	26,000	26,000
	TOTAL MISCELLANEOUS	374,892	548,300	559,405
	TOTAL OTHER OPERATIONS	1,080,767	2,140,757	1,470,935
91190	OTHER GENERAL GOVERNMENT PROJECTS			
399	OTHER CONTR. SERVICES - Governor's 1x State Appropriation	-	-	1,225,858
732	BUILDING PURCHASES / REMODEL - AG EXTENSION	-	165,300	100,000
799	OTHER CAPITAL OUTLAY - COVINGTON BLIGHT GRANT	-	246,160	12,000
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	-	411,460	1,337,858
	TOTAL ESTIMATED EXPENDITURES & TRANSFERS	17,985,986	22,916,760	23,312,358
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER EST.EXPENDITURES & TRANSFERS	1,354,285	(2,361,616)	(2,479,141)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	11,315,294	12,669,579	10,307,963
	ESTIMATED ENDING FUND BALANCE - JUNE 30	12,669,579	10,307,963	7,828,822

TIPTON COUNTY, TENNESSEE
SOLID WASTE/SANITATION FUND NO. 116
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

SALARY INCREASE: 0.00%
HEALTH INS. INCREASE: 2.7%
TAX RATE: $0.0421

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAXES	489,263	470,000	471,000
40120	TRUSTEE'S COLLECTIONS - PRIOR YEAR	10,824	13,900	13,900
40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	9	100	100
40130	CLERK & MASTER COLLECTION-PRIOR YR.	12,142	6,200	6,200
40140	INTEREST & PENALTY	2,488	1,500	1,500
40163	PAYMENTS IN LIEU OF TAXES	11,870	11,500	8,900
40200	COUNTY LOCAL OPTION TAXES			
40270	BUSINESS TAX	9,101	10,000	10,000
	TOTAL LOCAL TAXES	535,697	513,200	511,600
43000	CHARGES FOR CURRENT SERVICES			
43100	GENERAL SERVICE CHARGES			
43110	TIPPING FEE	78,592	80,000	80,000
43114	SOLID WASTE DISPOSAL FEE	3,795	3,000	3,000
43116	SURCHARGE - WASTE TIRE DISPOSAL	46,495	-	-
43190	OTHER GENERAL SERVICE CHARGES-PERMITS	284,273	267,000	267,000
	TOTAL CHARGES FOR CURRENT SERVICES	413,155	350,000	350,000
44000	OTHER LOCAL REVENUES			
44100	RECURRING ITEMS			
44130	SALE OF MATERIALS & SUPPLIES	-	-	-
44145	SALE OF RECYCLED MATERIALS	145,215	130,000	130,000
44160	RETIREE'S INSURANCE PAYMENTS	186	500	500
44170	MISCELLANEOUS REFUNDS	280	100	100
44500	NONRECURRING ITEMS			
44520	INSURANCE RECOVERY	-	-	-
44530	SALE OF EQUIPMENT	-	-	-
	TOTAL OTHER LOCAL REVENUES	145,681	130,600	130,600
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46170	SOLID WASTE GRANT (TIRES)	-	43,000	43,000
	TOTAL STATE OF TENNESSEE	-	43,000	43,000
	TOTAL REVENUE & AVAILABLE FUNDS	1,094,533	1,036,800	1,035,200
	ESTIMATED EXPENDITURES			
55770	POSTCLOSURE CARE COSTS			
322	EVALUATION & TESTING	-	-	-
366	CONTRACTS FOR POSTCLOSURE CARE COSTS	51,085	24,000	40,000
	TOTAL POSTCLOSURE CARE COST	51,085	24,000	40,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
64000	LITTER & TRASH COLLECTION			
141	FOREMAN (1)	48,256	51,304	51,304
143	EQUIPMENT OPERATOR (5)	178,791	197,160	197,160
149	LABORERS (4)	125,055	135,044	135,044
169	PART-TIME PERSONNEL (1 Recycling)	7,914	8,000	8,000
186	LONGEVITY PAY	4,600	2,900	2,900
187	OVERTIME PAY	15,489	25,000	20,000
191	BOARD & COM. MBR. FEES	-	900	900
201	SOCIAL SECURITY	27,096	32,000	32,000
204	RETIREMENT	16,533	20,500	20,500
205	EMPLOYEE & DEPENDENT INSURANCE	83,422	105,000	105,000
210	UNEMPLOYMENT COMPENSATION	263	1,500	1,500
299	OTHER FRINGE BENEFITS	1,333	2,500	2,500
302	ADVERTISING	-	500	500
307	COMMUNICATION	2,396	5,000	5,000
320	DUES & MEMBERSHIPS	900	1,000	1,000
333	LICENSES	2,499	2,500	2,500
334	MAINTENANCE AGREEMENT	-	500	500
336	MAINT. & REPAIR SERVICES-EQUIP.	19,864	20,000	60,000
337	MAINT. & REPAIR SERVICES-OFFICE EQUIP.	1,490	1,500	1,500
348	POSTAL CHARGES	-	400	400
349	PRINTING, STATIONERY & FORMS	2,000	2,000	2,000
353	TOW-SERVICES	-	300	300
355	TRAVEL	1,240	1,800	1,800
359	DISPOSAL FEES	345,068	400,000	375,000
399	OTHER CONTRACTED SERVICES - TIRES	59,804	65,500	60,000
409	CRUSHED STONE	-	10,000	10,000
412	DIESEL	45,779	50,000	50,000
415	ELECTRICITY	3,905	5,000	5,000
418	EQUIPMENT & MACHINE PARTS	14,601	15,000	15,000
420	FERTILIZER, LIME, CHEMICALS & SEED	300	500	500
423	FUEL OIL	-	250	250
433	LUBRICANTS	1,400	1,800	1,800
435	OFFICE SUPPLIES	1,911	2,000	2,000
443	ROAD SIGNS	500	500	500
446	SMALL TOOLS	466	500	500
450	TIRES & TUBES	4,873	5,000	5,000
451	UNIFORMS	1,970	4,000	4,000
454	WATER AND SEWER	227	1,400	3,800
467	FENCING	-	-	4,000
509	REFUNDS	-	500	2,000
510	TRUSTEE'S COMMISSION	14,061	18,000	18,000
599	OTHER CHARGES	1,290	1,500	1,500
719	OFFICE EQUIPMENT	2,089	3,000	3,000
724	SITE DEVELOPMENT	-	-	-
733	SOLID WASTE EQUIPMENT	99,220	65,000	20,000
790	OTHER EQUIPMENT	-	-	170,000
	TOTAL LITTER & TRASH COLLECTIONS	1,136,605	1,266,758	1,404,158
	TOTAL ESTIMATED EXPENDITURES	1,187,690	1,290,758	1,444,158
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	(93,157)	(253,958)	(408,958)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,212,511	2,119,354	1,865,396
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,119,354	1,865,396	1,456,438

TIPTON COUNTY, TENNESSEE
DRUG CONTROL FUND NO. 122
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
42140	CIRCUIT COURT - DRUG CONTROL FINES	2,077	6,000	6,000
42340	GENERAL SESSIONS- DRUG CONTROL FINES	8,730	13,000	13,000
42910	PROCEEDS FROM CONFISCATED PROPERTY	64,926	70,000	70,000
42990	OTHER FINES FORFEITURES AND PENALTIES	-	1,000	1,000
44170	MISCELLANEOUS REFUNDS	370	1,000	1,000
44530	SALE OF EQUIPMENT	9,262		
44570	CONTRIBUTIONS & GIFTS	20	100	100
46990	OTHER STATE REVENUE	-	500	500
47700	ASSET FORFEITURE ACCOUNT	169,877		
	DEPT. OF JUSTICE(AFDOJ)		75,000	75,000
	DEPT. OF TREASURY(AFDOT)	-	25,000	50,000
	TOTAL REVENUE	255,262	191,600	216,600
	ESTIMATED EXPENDITURES			
54150	DRUG ENFORCEMENT			
196	IN-SERVICE TRAINING	4,511	10,000	5,000
307	COMMUNICATIONS	-	5,000	2,500
319	CONFIDENTIAL DRUG ENFORCEMENT PAYMENTS	7,000	30,000	30,000
337	MAINT. & REPAIR OF EQUIPMENT	-	1,000	1,000
338	MAINT. & REPAIR OF VEHICLES	1,798	5,000	3,000
354	TRANSPORTATION	-	1,200	1,200
399	OTHER CONTRACTED SERVICES	7,866	15,000	10,000
435	OFFICE SUPPLIES	200	3,000	1,500
452	UTILITIES	1,242	3,000	3,000
499	OTHER SUPPLIES AND MATERIALS	2,438	7,500	3,500
509	REFUNDS	19,000	20,000	15,000
510	TRUSTEE'S COMMISSION	116	300	300
709	COMPUTER EQUIPMENT	1,282	2,500	2,500
716	LAW ENFORCEMENT EQUIPMENT	16,875	25,000	25,000
718	MOTOR VEHICLES	54,279	40,000	40,000
790	OTHER EQUIPMENT	29,101		
790	AFDOJ	-	210,000	100,000
790	AFDOT	-	25,000	50,000
799	OTHER CAPITAL OUTLAY	-	1,000	1,000
	TOTAL DRUG ENFORCEMENT	145,708	404,500	294,500
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (-) UNDER ESTIMATED EXPENDITURES	109,554	(212,900)	(77,900)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	232,984	342,538	129,638
	ESTIMATED ENDING FUND BALANCE - JUNE 30	342,538	129,638	51,738

TIPTON COUNTY, TENNESSEE
HIGHWAY FUND NO. 131
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

SALARY INCREASE: 0.00%
HEALTH INS. INCREASE: 2.7%
TAX RATE: $ 0.0843

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAXES	684,983	931,000	943,000
40120	TRUSTEE'S COLLECTION- PRIOR YEAR	15,979	14,500	14,500
40125	TRUSTEE'S COLLECTION - BANKRUPTCY	32	200	200
40130	CLERK & MASTER COLLECTION-PRIOR YR.	14,635	15,000	15,000
40140	INTEREST & PENALTY	3,340	2,500	2,500
40163	PAYMENTS IN LIEU - OTHER	16,618	18,400	17,900
40200	COUNTY LOCAL OPTION TAXES			
40240	WHEEL TAX	1,643,158	1,613,000	1,613,000
40270	BUSINESS TAX	12,905	10,000	10,000
	TOTAL LOCAL TAXES	2,391,650	2,604,600	2,616,100
43000	CHARGES FOR SERVICES			
43300	FEES FOR SERVICES			
43380	VENDING MACHINE COLLECTIONS	1,542	1,700	1,700
	TOTAL CHARGES FOR SERVICES	1,542	1,700	1,700
44000	OTHER LOCAL REVENUE			
44130	SALE OF MATERIAL & SUPPLIES		-	-
44160	RETIREE'S INSURANCE PAYMENTS	6,161	6,400	6,400
44170	MISCELLANEOUS REFUNDS	24,005	25,000	25,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	48,022	-	-
44580	PERFORMANCE BOND FORFEITURES	77,196	-	-
	TOTAL OTHER LOCAL REVENUE	155,384	31,400	31,400
46000	STATE OF TENNESSEE			
46400	PUBLIC WORKS GRANTS			
46410	BRIDGE PROGRAM	387,565	2,900,000	-
46420	STATE AID PROGRAM	233,919	230,000	230,000
46490	OTHER PUBLIC WORKS GRANTS	-	-	-
46800	OTHER STATE REVENUE			
46920	GASOLINE & MOTOR FUEL TAX	2,697,059	2,900,000	2,400,000
46930	PETROLEUM SPECIAL TAX	44,073	48,500	48,500
	TOTAL STATE OF TENNESSEE	3,362,616	6,078,500	2,678,500
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47230	DISASTER RELIEF	-	300,000	300,000
47590	OTHER FEDERAL THROUGH STATE - BRZ	-	-	-
	TOTAL FEDERAL GOVERNMENT	-	300,000	300,000
48000	OTHER GOVERNMENTS & CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48140	CONTRACTED SERVICES	10,883	15,000	15,000

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
48990	OTHER - GENERAL FUND REIMB. ~ ANIMAL CONTROL	270,267	364,000	364,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	281,150	379,000	379,000
49000	OTHER SOURCES			
49700	INSURANCE RECOVERY	8,341	-	-
	TOTAL OTHER SOURCES	8,341	-	-
	TOTAL REVENUE & OTHER SOURCES	6,200,683	9,395,200	6,006,700
	ESTIMATED EXPENDITURES			
60000	HIGHWAYS			
61000	ADMINISTRATION			
101	COUNTY OFFICIAL/SUPERINTENDENT	115,357	122,324	122,324
105	SUPERVISOR / DIRECTOR	68,183	72,610	72,610
119	ACCOUNTANTS/BOOKKEEPERS	40,835	43,566	43,566
140	SALARY SUPPLEMENTS	1,070	1,500	1,500
161	SECRETARY/PAYROLL	46,462	49,714	49,714
162	CLERICAL PERSONNEL	38,464	40,704	40,704
166	CUSTODIAL PERSONNEL-Office Assistant	33,617	35,934	35,934
168	TEMPORARY PERSONNEL	3,348	5,000	5,000
187	OVERTIME PAY	14,747	15,000	15,000
189	OTHER SALARIES AND WAGES (2)	94,817	102,714	102,714
191	BOARD & COMMITTEE FEES	10,000	12,600	12,600
302	ADVERTISING	870	3,000	3,000
307	COMMUNICATIONS	18,151	21,000	21,000
319	DRUG CONTROL PAYMENTS	1,283	2,500	2,500
320	DUES & MEMBERSHIPS	39,880	40,000	40,000
321	ENGINEEREING SERVICE	4,860	15,000	5,000
327	FREIGHT EXPENSE	19	250	250
335	MAINT.. & REPAIR- BUILDING	2,955	3,500	3,500
336	MAINT. & REPAIR- EQUIPMENT	1,105	2,500	2,500
337	MAINT. & REPAIR- OFFICE EQUIPMENT	35,633	36,000	28,000
348	POSTAL CHARGES	1,325	1,500	1,500
349	PRINTING, STATIONERY & FORMS	554	1,500	1,500
351	RENTALS	-	500	500
355	TRAVEL	5,476	4,500	4,500
399	OTHER CONTRACTED SERVICES(G.I.S.)	2,112	2,500	2,500
410	CUSTODIAL SUPPLIES	2,224	2,500	2,500
415	ELECTRICITY	9,201	12,000	12,000
434	NATURAL GAS	3,049	6,000	6,000
435	OFFICE SUPPLIES	4,998	5,000	5,000
454	WATER & SEWER	1,116	1,500	3,600
599	OTHER CHARGES	810	1,000	1,000
	TOTAL ADMINISTRATION	602,521	663,916	648,016
62000	HIGHWAY & BRIDGE MAINTENANCE			
141	FOREMEN (4)	158,136	186,772	186,772
143	EQUIPMENT OPERATORS (4)	156,112	172,568	172,568
145	EQUIPMENT OPERATORS LIGHT (10)	333,568	365,806	365,806
147	TRUCK DRIVERS / MAC (6)	183,346	237,016	237,016
149	LABORERS (9)	233,052	304,114	304,114
187	OVERTIME (CONT.)	29,132	30,000	30,000

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
351	RENTALS (CONT.)	-	4,000	4,000
399	OTHER CONT. SER.(BRIDGE RAIL,SPRAYING)	56,547	70,000	70,000
403	ASPHALT - COLD MIX	17,584	18,000	23,000
404	ASPHALT-HOT MIX	1,790,434	1,800,000	750,000
408	CONCRETE	1,956	5,000	5,000
409	CRUSHED STONE	299,735	450,000	350,000
420	FERTILIZER, LIME, CHEMICALS & SEED	30,922	65,000	65,000
426	GENERAL CONSTRUCTION MATERIALS	629	5,000	5,000
436	OTHER ROAD MATERIAL	39,831	40,000	40,000
440	PIPE-METAL	64,598	65,000	65,000
443	ROAD SIGNS	35,000	35,000	35,000
444	SALT	-	5,000	5,000
446	SMALL TOOLS	464	2,500	2,500
455	WOOD PRODUCTS	-	10,000	10,000
456	GRAVEL & CHERT (RED)	9,609	10,000	10,000
460	GEOTEXTILE MATERIALS (STRAW)	-	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	130	2,000	2,000
	TOTAL HIGHWAY & BRIDGE MAINTENANCE	3,440,785	3,883,776	2,738,776
63100	OPERATION & MAINTENANCE OF EQUIPMENT			
141	FOREMEN (1)	47,736	51,198	51,198
142	MECHANICS (4)	123,842	173,416	173,416
187	OVERTIME PAY (CONT.)	9,658	11,000	11,000
333	LICENSES	18	100	100
335	MAIN. & REPAIR SERVICES - BUILD.	90	3,000	3,000
336	MAIN. & REPAIR SERVICES - EQUIP.	60,963	80,000	80,000
353	TOW-IN-SERVICE	900	1,000	1,000
412	DIESEL FUEL	108,980	125,000	125,000
418	EQUIPMENT & MACHINE PARTS	98,082	110,000	100,000
424	GARAGE SUPPLIES	4,908	5,000	5,000
425	GASOLINE - 2 TANKER LOAD	39,865	40,000	40,000
433	LUBRICANTS	8,191	10,000	10,000
446	SMALL TOOLS	3,931	4,000	4,000
450	TIRES & TUBES	29,965	30,000	30,000
599	OTHER CHARGES	806	2,000	2,000
	TOTAL OPERATIONS & MAINT. OF EQUIPMENT	537,935	645,714	635,714
65000	OTHER CHARGES			
140	SALARY SUPPLEMENTS - ON CALL	3,640	4,000	4,000
186	LONGEVITY PAY	5,800	6,400	6,400
187	OVERTIME	14,272	17,500	17,500
189	OTHER SALARIES AND WAGES (6) - ANIMAL CONTROL	179,756	240,500	240,500
201	SOCIAL SECURITY	14,847	20,700	21,500
204	STATE RETIREMENT	9,409	13,200	13,500
205	EMPLOYMENT INSURANCE	36,442	55,000	41,000
210	UNEMPLOYMENT COMPENSATION	105	700	700
299	OTHER FRINGE BENEFITS - H.S.A.	6,000	6,000	4,500
502	BUILDING & CONTENTS	3,927	4,200	4,200
506	LIABILITY INSURANCE	22,793	24,500	24,500
510	TRUSTEE COMMISSION	64,166	100,000	100,000
511	VEHICLE INSURANCE	31,915	32,000	32,000
513	WORKMAN COMPENSATION	219,658	237,100	237,100
530	FINES, ASSESSMENTS & PENALTIES	4,438	5,000	5,000
	TOTAL OTHER CHARGES	617,168	766,800	752,400

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
66000	EMPLOYEE BENEFITS			
186	LONGEVITY PAY	41,100	44,200	46,000
201	SOCIAL SECURITY	126,388	160,000	160,000
204	STATE RETIREMENT	81,087	105,000	105,000
205	EMPLOYMENT INSURANCE	460,187	485,000	485,000
210	UNEMPLOYMENT COMPENSATION	1,031	10,000	10,000
299	OTHER FRINGE BENEFITS(VENDING)	7,098	8,500	8,500
451	UNIFORMS	9,585	20,000	20,000
	TOTAL EMPLOYEE BENEFITS	726,476	832,700	834,500
68000	CAPITAL OUTLAY			
705	BRIDGE CONSTRUCTION - STATE	503,178	2,739,700	-
706	BUILDING CONSTRUCTION	-	-	-
707	BUILDING IMPROVEMENTS(CONT)	-	2,500	2,500
708	COMMUNICATION EQUIPMENT	1,921	2,500	2,500
711	FURNITURE & FIXTURES	735	1,500	1,500
714	HIGHWAY EQUIPMENT	144,618	80,000	300,000
717	MAINTENANCE EQUIPMENT	-	-	-
718	MOTOR VEHICLES	-	-	-
719	OFFICE EQUIPMENT(CONT)	2,028	20,000	5,000
726	STATE AID PROJECT	249,783	250,000	250,000
	TOTAL CAPITAL OUTLAY	902,263	3,096,200	561,500
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	6,827,148	9,889,106	6,170,906
	EXCESS OF ESTIMATED REVENUE & TRANSFERS OVER (UNDER) EST. EXPENDITURES & OTHER USES	(626,465)	(493,906)	(164,206)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,564,381	1,937,916	1,444,010
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,937,916	1,444,010	1,279,804

TIPTON COUNTY, TENNESSEE
GENERAL PURPOSE SCHOOL FUND NO. 141
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

SALARY INCREASE: 2.00%
HEALTH INS. INCREASE: 2.7%
TAX RATE: $ 0.9319

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40100	COUNTY PROPERTY TAXES			
40110	CURRENT PROPERTY TAX	11,155,328	11,075,000	10,568,000
40120	TRUSTEE'S COLLECTION-PRIOR YEAR	207,465	350,000	350,000
40125	TRUSTEE'S COLLECTION-BANKRU	271	5,000	5,000
40130	CLERK & MASTER COLLECTIONS	240,015	235,000	235,000
40140	INTEREST & PENALTY	50,603	60,000	60,000
40163	PAYMENT IN LIEU OF TAXES-OTHERS	270,640	500,000	500,000
40200	COUNTY LOCAL OPTION TAXES			
40210	LOCAL OPTION SALES TAX	5,065,766	4,870,000	5,455,000
40270	BUSINESS TAX	207,500	200,000	200,000
40275	MIXED DRINK TAX	22,387	25,000	25,000
40350	INTERSTATE TELECOMMUNICATIONS	-	-	-
	TOTAL LOCAL TAXES	17,219,975	17,320,000	17,398,000
41000	LICENSES & PERMITS			
41100	LICENSES			
41110	MARRIAGE LICENSES	3,229	4,000	4,000
41590	OTHER PERMITS	930	1,000	1,000
	TOTAL LICENSES & PERMITS	4,159	5,000	5,000
42000	FINES, FORFEITURES, AND PENALTIES			
42400	JUVENILE COURT			
42410	FINES	2,123	5,000	5,000
	FINES, FORFEITURES, AND PENALTIES	2,123	5,000	5,000
43000	CHARGES FOR CURRENT SERVICES			
43500	EDUCATION CHARGES			
43511	TUITION-REGULAR DAY STUDENTS	16,250	25,000	25,000
43513	TUITION-SUMMER SCHOOL	-	-	-
43517	TUITION-OTHER	832,600	830,000	830,000
43570	RECEIPTS FROM INDIVIDUAL SCHOOLS	197,600	150,000	153,000
43583	TBI CRIMINAL BACKGROUND FEE	-	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	1,046,450	1,005,000	1,008,000
44000	OTHER LOCAL REVENUE			
44100	RECURRING ITEMS			
44110	INVESTMENT INCOME	6,926	-	-
44120	LEASE RENTALS	3,360	-	-
44146	E-RATE FUNDING	6,270	-	-
44170	MISCELLANEOUS REFUNDS	70,570	100,000	100,000
44500	NONRECURRING ITEMS			
44530	SALE OF EQUIPMENT	-	15,000	15,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
44540	SALE OF PROPERTY	-	-	-
44560	DAMAGES RECOVERED FROM INDIVIDUALS	272	4,000	1,000
	TOTAL OTHER LOCAL REVENUE	87,398	119,000	116,000
46000	STATE OF TENNESSEE			
46100	GENERAL GOVERNMENT GRANTS			
46175	ON-BEHALF CONTRIBUTION FOR OPEB	142,149	-	-
46500	REGULAR EDUCATION FUNDS			
46511	BASIC EDUCATION PROGRAM	62,975,040	63,257,000	62,650,000
46515	EARLY CHILDHOOD EDUCATION	1,036,454	1,133,000	1,133,000
46520	SCHOOL FOOD SERVICES	45,998	51,000	51,000
46530	ENERGY EFFICIENT SCHOOL INITIA	-	-	-
46550	DRIVER EDUCATION	-	-	-
46590	OTHER STATE EDUCATIONAL FUNDS	649,737	634,200	340,000
46610	CAREER LADDER PROGRAM	182,841	185,000	185,000
46612	CAREER LADDER - EXTENDED CONTRACT	-	-	-
46640	VOCATIONAL EQUIPMENT	-	-	-
46790	OTHER VOCATIONAL	-	-	-
46800	OTHER STATE REVENUE			
46850	MIX DRINK TAX	-	-	-
46852	STATE REVENUE SHARING - TELECOMMUNICATIONS	-	5,000	5,000
46980	OTHER STATE GRANTS	315,514	446,000	446,000
46990	OTHER STATE REVENUES	39,448	-	-
	TOTAL STATE OF TENNESSEE	65,387,181	65,711,200	64,810,000
47000	FEDERAL GOVERNMENT			
47100	FEDERAL THROUGH STATE			
47114	USDA - OTHER	-	-	30,000
47143	EDUCATION OF THE HANDICAPPED ACT	-	25,000	25,000
47146	ENGLISH LANGUAGE ACQUISITION GRANTS	6,203	-	-
47240	MEDICAID	-	-	10,000
47600	DIRECT FEDERAL REVENUE			
47630	PUBLIC LAW-MAINT. & OPERATION	-	-	-
	TOTAL FEDERAL GOVERNMENT	6,203	25,000	65,000
48000	OTHER GOVERNMENTS & CITIZENS GROUPS			
48990	OTHER	194,492	60,000	60,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	194,492	60,000	60,000
	TOTAL ESTIMATED REVENUE	83,947,981	84,250,200	83,467,000
49000	OTHER SOURCES (NON-REVENUE)			
49700	INSURANCE RECOVERY	-	-	-
49800	OPERATING TRANSFERS/SCH. FED. PROJECTS	93,225	50,000	50,000
	TOTAL OTHER SOURCES	93,225	50,000	50,000
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	84,041,206	84,300,200	83,517,000
	ESTIMATED EXPENDITURES			

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION			
116	TEACHERS	27,505,548	28,464,000	28,000,000
117	CAREER LADDER PROGRAM	90,802	90,000	80,000
128	HOMEBOUND TEACHER	163,655	170,000	170,000
163	EDUCATIONAL ASSISTANTS	943,337	900,000	900,000
188	BONUS PAYMENTS	-	281,000	-
189	OTHER SALARIES AND WAGES	20,708	215,000	215,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	1,667,926	1,817,500	1,770,000
204	STATE RETIREMENT	2,767,319	2,980,000	2,940,000
207	MEDICAL INSURANCE	4,808,900	4,775,000	4,765,000
210	UNEMPLOYMENT COMPENSATION	11,424	50,100	50,000
212	EMPLOYER MEDICARE LIABILITY	391,514	434,100	410,000
217	RETIREMENT - HYBRID STABILIZATION	-	113,700	115,000
299	OTHER FRINGE BENEFITS/HS	2,500	3,000	3,000
355	TRAVEL	23,742	27,000	27,000
399	OTHER CONTRACTED SERVICES	789,451	850,000	800,000
429	INSTRUCTIONAL SUPPLIES	349,955	350,000	350,000
449	TEXTBOOKS	968,963	400,000	655,400
499	OTHER SUPPLIES & MATERIALS	289,827	350,000	350,000
524	IN-SERVICE/STAFF DEVELOPMENT	791	2,000	2,000
535	FEE WAIVER	102,074	150,000	130,000
599	OTHER CHARGES	-	-	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	111,965	150,000	50,000
	TOTAL REGULAR INSTRUCTION	41,010,401	42,572,400	41,782,400
71150	ALTERNATIVE SCHOOL			
116	TEACHERS	518,684	577,000	580,000
117	CAREER LADDER PROGRAM	5,000	5,000	5,000
162	CLERICAL PERSONNEL	28,611	33,000	33,000
188	BONUS PAYMENTS	-	4,500	-
189	OTHER SALARIES & WAGES	107,868	120,000	120,000
201	SOCIAL SECURITY	36,225	46,300	46,000
204	STATE RETIREMENT	59,279	72,500	72,000
207	MEDICAL INSURANCE	112,745	120,000	120,000
210	UNEMPLOYMENT COMPENSATION	237	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	8,965	10,100	10,000
355	TRAVEL	389	2,000	2,000
399	OTHER CONTRACTED SERVICES	10,730	20,000	20,000
499	OTHER SUPPLIES & MATERIALS	1,713	5,000	4,000
722	REGULAR INSTRUCTIONAL EQUIPMENT	-	-	-
790	OTHER EQUIPMENT	4,599	5,000	3,000
	TOTAL ALTERNATIVE SCHOOL	895,045	1,022,400	1,017,000
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	4,130,398	4,302,000	4,250,000
117	CAREER LADDER PROGRAM	18,935	18,000	17,000
128	HOMEBOUND TEACHER	48,627	55,000	55,000
163	EDUCATIONAL ASSISTANTS	879,617	980,000	970,000
171	SPEECH PATHOLOGIST	739,269	761,000	776,000
188	BONUS PAYMENTS	-	74,000	-

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
189	OTHER SALARIES & WAGES	32,795	-	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	338,981	362,000	358,000
204	STATE RETIREMENT	524,286	557,500	550,000
207	MEDICAL INSURANCE	1,018,563	1,102,000	1,102,000
210	UNEMPLOYMENT COMPENSATION	2,704	9,000	9,000
212	EMPLOYER MEDICARE LIABILITY	79,278	85,600	89,500
217	RETIREMENT - HYBRID STABILIZATION	-	21,800	21,000
299	OTHER FRINGE BENEFITS/HS	500	1,000	1,000
336	MAINTENANCE AND REPAIR SERVICES	-	-	-
355	TRAVEL		-	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	57,147	65,000	60,000
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	93,158	70,000	60,000
499	OTHER SUPPLIES AND MATERIALS	3,896	3,000	3,000
599	OTHER CHARGES	39,123	4,000	4,000
725	SPECIAL EDUCATION EQUIPMENT	27,294	19,000	19,000
	TOTAL EDUCATION OF THE HANDICAPPED	8,034,571	8,489,900	8,344,500
71300	VOCATIONAL EDUCATION			
116	TEACHERS	1,658,524	1,747,600	1,756,000
117	CAREER LADDER PROGRAM	7,000	6,000	6,000
188	BONUS PAYMENTS	-	15,000	-
189	OTHER SALARIES & WAGES	24,780	46,575	30,000
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	95,811	114,980	113,000
204	STATE RETIREMENT	165,518	192,000	190,000
207	MEDICAL INSURANCE	276,348	298,400	290,000
210	UNEMPLOYMENT COMPENSATION	605	4,000	4,000
212	EMPLOYER MEDICARE LIABILITY	22,830	27,490	27,000
217	RETIREMENT - HYBRID STABILIZATION	-	6,235	5,000
355	TRAVEL	37,995	37,000	-
399	OTHER CONTRACTED SERVICES	66,428	60,000	60,000
429	INSTRUCTIONAL SUPPLIES	72,830	72,250	70,000
449	TEXTBOOKS	6,461	10,000	10,000
524	INSERVICE/STAFF DEVELOPMENT	-	-	-
730	VOCATIONAL INSTRUCTION EQUIPMENT	29,982	36,270	30,000
	TOTAL VOCATIONAL EDUCATION	2,465,112	2,673,800	2,591,000
71600	ADULT EDUCATION PROGRAM			
116	TEACHERS	-	57,800	55,800
189	OTHER SALARIES AND WAGES	-	37,000	27,000
201	SOCIAL SECURITY	-	6,000	6,000
204	STATE RETIREMENT	-	5,500	7,000
210	UNEMPLOYMENT COMPENSATION	-	300	300
212	EMPLOYER MEDICARE LIABILITY	-	1,200	1,200
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	-	2,000	1,000
429	INSTRUCTIONAL SUPPLIES	-	13,900	4,900
790	OTHER EQUIPMENT	-	4,200	2,700
	TOTAL ADULT EDUCATION PROGRAM	-	128,000	106,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
	TOTAL INSTRUCTION	52,405,129	54,886,500	53,840,900
72000	SUPPORT SERVICES			
72120	HEALTH SERVICES			
105	SUPERVISOR/DIRECTOR	-	60,000	60,000
188	BONUS PAYMENTS	-	500	-
189	OTHER SALARIES & WAGES	82,794	28,000	28,000
201	SOCIAL SECURITY	4,786	6,050	6,000
204	STATE RETIREMENT	4,140	6,050	6,000
207	MEDICAL INSURANCE	14,562	16,000	16,000
210	UNEMPLOYMENT COMPENSATION	37	250	200
212	EMPLOYER MEDICARE LIABILITY	1,119	1,850	1,800
355	TRAVEL	2,299	5,000	5,000
399	OTHER CONTRACTED SERVICES	655,638	700,000	700,000
499	OTHER SUPPLIES AND MATERIALS	28,395	25,000	25,000
599	OTHER CHARGES	14,494	8,000	8,000
	TOTAL HEALTH SERVICES	808,264	856,700	856,000
72130	OTHER STUDENT SUPPORT			
117	CAREER LADDER PROGRAM	4,000	4,000	4,000
123	GUIDANCE PERSONNEL	1,049,034	1,120,000	1,110,000
124	PSYCHOLOGICAL PERSONNEL	-	-	-
170	SCHOOL RESOURCE OFFICER	7,659	10,000	-
188	BONUS PAYMENTS	-	10,000	-
189	OTHER SALARIES & WAGES	615	15,000	20,000
201	SOCIAL SECURITY	62,660	82,650	82,000
204	STATE RETIREMENT	105,747	131,000	130,000
207	MEDICAL INSURANCE	140,905	150,000	150,000
210	UNEMPLOYMENT COMPENSATION	368	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	14,655	19,150	19,000
217	RETIREMENT - HYBRID STABILIZATION	-	5,100	5,000
309	CONTRACTS W/GOVERNMENT AGENCY	147,113	364,000	154,000
322	EVALUATION & TESTING	226,336	230,000	230,000
355	TRAVEL	13,352	15,000	15,000
399	OTHER CONTRACTED SERVICES	1,145	1,000	1,000
499	OTHER SUPPLIES & MATERIALS	294	1,000	1,000
790	OTHER EQUIPMENT	317,163	56,400	-
	TOTAL OTHER STUDENT SUPPORT	2,091,046	2,216,300	1,923,000
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	564,152	660,000	660,000
117	CAREER LADDER PROGRAM	9,000	13,000	13,000
129	LIBRARIANS	748,255	775,000	775,000
132	MATERIALS SUPERVISOR	24,640	10,000	10,000
162	CLERICAL PERSONNEL	11,236	15,000	15,000
188	BONUS PAYMENTS	-	16,750	-
189	OTHER SALARIES AND WAGES	-	-	-
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	75,996	91,050	90,000
204	STATE RETIREMENT	131,641	149,800	148,000
207	MEDICAL INSURANCE	198,506	223,000	223,000
210	UNEMPLOYMENT COMPENSATION	405	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	18,627	21,250	21,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
217	RETIREMENT - HYBRID STABILIZATION	-	3,050	3,000
355	TRAVEL	34,969	30,000	30,000
399	OTHER CONTRACTED SERVICES	9,537	8,000	8,000
432	LIBRARY BOOKS	49,500	50,000	50,000
499	OTHER SUPPLIES & MATERIALS	2,747	10,000	10,000
524	INSERVICE/STAFF DEVELOPMENT	10,801	10,000	10,000
	TOTAL REGULAR INSTRUCTION PROGRAM	1,890,012	2,087,900	2,068,000
72220	SPECIAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	172,936	157,000	176,000
117	CAREER LADDER PROGRAM	2,000	2,000	1,000
124	PSYCHOLOGICAL PERSONNEL	154,926	161,000	165,000
131	MEDICAL PERSONNEL	-	15,000	25,000
162	CLERICAL PERSONNEL	106,098	111,000	111,000
188	BONUS PAYMENTS	-	3,800	-
201	SOCIAL SECURITY	25,848	32,300	32,000
204	STATE RETIREMENT	36,533	43,400	43,000
207	MEDICAL INSURANCE	59,836	59,000	59,000
210	UNEMPLOYMENT COMPENSATION	142	500	500
212	EMPLOYER MEDICARE LIABILITY	6,045	7,600	7,500
217	RETIREMENT - HYBRID STABILIZATION	-	2,100	2,100
299	OTHER FRINGE BENEFITS/HS	500	500	500
348	POSTAL CHARGES	200	1,000	1,000
355	TRAVEL	22,674	17,000	15,000
524	IN-SERVICE/STAFF DEVELOPMENT	23,114	10,000	10,000
599	OTHER CHARGES	1,150	1,000	1,000
	TOTAL SPECIAL EDUCATION PROGRAM	612,002	624,200	649,600
72230	VOCATIONAL EDUCATION PROGRAM			
105	SUPERVISOR/DIRECTOR	38,400	40,000	40,000
117	CAREER LADDER PROGRAM	-	-	-
127	CAREER LADDER EXTENDED CONTRACTS	-	-	-
201	SOCIAL SECURITY	-	-	-
204	STATE RETIREMENT	-	-	-
207	MEDICAL INSURANCE	-	-	-
210	UNEMPLOYMENT COMPENSATION	24	100	100
212	EMPLOYER MEDICARE LIABILITY	557	600	600
355	TRAVEL	3,296	3,300	40,300
524	IN SERVICE/STAFF DEVELOPMENT	15,399	15,000	15,000
	TOTAL VOCATIONAL EDUCATION PROGRAM	57,676	59,000	96,000
72250	TECHNOLOGY			
105	SUPERVISOR/DIRECTOR	82,772	41,900	-
120	INSTRUCTIONAL COMPUTER PERSONNEL	-	-	-
121	DATA PROCESSING PERSONNEL	193,657	232,500	291,000
138	COMPUTER PROGRAMMERS	-	-	-
188	BONUS PAYMENTS	-	1,500	-
201	SOCIAL SECURITY	16,413	17,100	18,000
204	STATE RETIREMENT	16,810	21,150	19,000
207	MEDICAL INSURANCE	36,848	41,600	42,000
210	UNEMPLOYMENT COMPENSATION	94	500	500
212	EMPLOYER MEDICARE LIABILITY	3,838	4,050	4,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
299	OTHER FRINGE BENEFITS/HS	500	500	500
350	INTERNET CONNECTIVITY	101,311	103,000	100,000
355	TRAVEL	4,657	9,000	9,000
399	OTHER CONTRACTED SERVICES	113,000	152,000	113,000
470	CABLING	19,484	17,000	17,000
471	SOFTWARE	99,999	100,000	100,000
499	OTHER SUPPLIES & MATERIALS	12,911	10,000	10,000
790	OTHER EQUIPMENT	291,220	164,000	190,000
	TOTAL TECHNOLOGY	993,514	915,800	914,000
72290	OTHER PROGRAMS			
215	ON BEHALF PAYMENTS TO OPEB	142,149	-	-
	TOTAL OTHER PROGRAMS	142,149	-	-
72310	BOARD OF EDUCATION			
191	BOARD & COMMITTEE MEMBERS FEES	22,800	25,000	25,000
201	SOCIAL SECURITY	1,414	2,000	2,000
206	LIFE INSURANCE	-	40,000	40,000
210	UNEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE LIABILITY	331	500	500
305	AUDIT SERVICES	44,250	45,500	47,000
320	DUES & MEMBERSHIPS	22,654	20,000	20,000
331	LEGAL SERVICES	164,894	100,000	100,000
355	TRAVEL	19,160	20,000	20,000
506	LIABILITY INSURANCE	263,743	288,000	288,000
510	TRUSTEE'S COMMISSION	374,180	420,000	420,000
	TOTAL BOARD OF EDUCATION	913,426	961,000	962,500
72320	OFFICE OF THE SUPERINTENDENT			
101	COUNTY OFFICIAL	139,000	142,000	142,000
117	CAREER LADDER PROGRAM	1,000	1,000	1,000
161	SECRETARY(S)	40,575	43,000	43,000
188	BONUS PAYMENTS	-	750	-
189	OTHER SALARIES AND WAGES	2,500	4,000	4,000
201	SOCIAL SECURITY	11,032	12,050	12,000
204	STATE RETIREMENT	16,798	18,100	18,000
207	MEDICAL INSURANCE	21,919	22,300	22,500
210	UNEMPLOYMENT COMPENSATION	39	700	500
212	EMPLOYER MEDICARE LIABILITY	2,580	3,050	3,000
307	COMMUNICATION	71,706	80,000	80,000
348	POSTAL CHARGES	2,500	6,000	6,000
355	TRAVEL	4,560	5,000	5,000
435	OFFICE SUPPLIES	4,614	7,000	7,000
	TOTAL OFFICE OF THE SUPERINTENDENT	318,823	344,950	344,000
72410	OFFICE OF PRINCIPAL			
104	PRINCIPAL(S)	1,180,866	1,300,000	1,250,000
117	CAREER LADDER PROGRAM	17,000	15,000	10,000
139	ASSISTANT PRINCIPALS	2,170,029	2,270,000	2,270,000
161	SECRETARY(S)	1,170,862	1,250,000	1,250,000
188	BONUS PAYMENTS	-	34,250	-

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
201	SOCIAL SECURITY	266,007	292,200	290,000
204	STATE RETIREMENT	410,274	458,050	455,000
207	MEDICAL INSURANCE	676,781	700,000	700,000
210	UNEMPLOYMENT COMPENSATION	1,684	10,000	10,000
212	EMPLOYER MEDICARE LIABILITY	62,211	69,500	69,000
299	OTHER FRINGE BENEFITS/HS	1,000	1,000	1,000
355	TRAVEL	32,500	35,000	35,000
399	OTHER CONTRACTED SERVICES	2,622	5,000	5,000
435	OFFICE SUPPLIES	3,495	5,000	5,000
499	OTHER SUPPLIES & MATERIALS	1,603	2,000	2,000
524	IN-SERVICE/STAFF DEVELOPMENT	-	3,000	3,000
	TOTAL OFFICE OF PRINCIPAL	5,996,934	6,450,000	6,355,000
72510	FISCAL SERVICES			
105	SUPERVISOR/DIRECTOR	93,888	96,000	96,000
119	ACCOUNTANTS/BOOKEEPERS	167,817	180,000	180,000
161	SECRETARY(S)	111,841	125,000	125,000
188	BONUS PAYMENTS	-	2,250	-
201	SOCIAL SECURITY	22,316	24,150	24,000
204	STATE RETIREMENT	23,804	25,150	25,000
207	MEDICAL INSURANCE	50,265	50,000	50,000
210	UNEMPLOYMENT COMPENSATION	155	1,000	1,000
212	EMPLOYER MEDICARE LIABILITY	5,219	6,100	6,000
299	OTHER FRINGE BENEFITS/HS	-	-	-
355	TRAVEL	3,475	6,000	6,000
399	OTHER CONTRACTED SERVICES	36,217	40,000	40,000
435	OFFICE SUPPLIES	4,313	15,000	15,000
701	ADMINISTRATION EQUIPMENT	3,296	10,000	10,000
	TOTAL FISCAL SERVICES	522,606	580,650	578,000
72610	PLANT OPERATIONS			
329	LAUNDRY SERVICE	6,385	10,000	10,000
399	OTHER CONTRACTED SERVICES	1,710,303	1,750,000	1,750,000
415	ELECTRICITY	1,518,681	1,750,000	1,750,000
434	NATURAL GAS	181,617	200,000	200,000
454	WATER & SEWER	236,594	275,000	275,000
499	OTHER SUPPLIES & MATERIALS	-	1,000	1,000
502	BUILDING & CONTENTS INSURANCE	241,301	260,000	261,000
	TOTAL PLANT OPERATIONS	3,894,881	4,246,000	4,247,000
72620	MAINTENANCE OF PLANT			
105	SUPERVISOR/DIRECTOR	167,057	172,000	172,000
161	SECRETARY(S)	36,413	38,300	38,000
188	BONUS PAYMENTS	-	6,500	-
189	OTHER SALARIES & WAGES	842,414	890,000	890,000
201	SOCIAL SECURITY	60,766	69,200	69,000
204	STATE RETIREMENT	56,959	65,400	65,000
207	MEDICAL INSURANCE	175,361	190,000	190,000
210	UNEMPLOYMENT COMPENSATION	562	3,000	3,000
212	EMPLOYER MEDICARE LIABILITY	14,281	16,100	16,000
307	COMMUNICATION	7,526	10,000	10,000
336	MAINT. & REPAIR SERVICES-EQUIPMENT	13,101	15,000	15,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
399	OTHER CONTRACTED SERVICES	24,295	20,000	20,000
499	OTHER SUPPLIES & MATERIALS	214,946	230,000	230,000
599	OTHER CHARGES	4,982	5,000	5,000
717	MAINT. & EQUIPMENT REPLACEMENT	49,790	50,000	50,000
	TOTAL PLANT MAINTENANCE	1,668,453	1,780,500	1,773,000
72710	PUPIL TRANSPORTATION			
105	SUPERVISOR/DIRECTOR(S)	126,779	132,000	134,500
142	MECHANIC(S)	471,034	520,000	520,000
146	BUS DRIVERS	1,870,937	1,930,000	1,930,000
162	CLERICAL	27,570	34,000	34,000
188	BONUS PAYMENTS	-	36,500	-
201	SOCIAL SECURITY	132,749	162,300	160,000
204	STATE RETIREMENT	121,179	131,700	129,800
207	MEDICAL INSURANCE	1,031,353	1,010,000	1,047,500
210	UNEMPLOYMENT COMPENSATION	2,825	10,150	10,000
212	EMPLOYER MEDICARE LIABILITY	31,358	37,550	37,000
217	RETIREMENT - HYBRID STABILIZATION	-	200	200
299	OTHER FRINGE BENEFITS/HS	-	1,000	1,000
307	COMMUNICATION	2,856	5,000	5,000
329	LAUNDRY SERVICE	5,440	10,000	10,000
338	MAINT. & REPAIR SERVICE-VEHICLES	98,565	124,000	100,000
355	TRAVEL	2,237	4,000	4,000
399	OTHER CONTRACTED SERVICES	114,721	128,000	120,000
425	GASOLINE	583,813	590,000	600,000
433	LUBRICANTS	24,263	30,000	30,000
450	TIRES	68,508	90,000	105,000
453	VEHICLE PARTS	308,550	354,000	325,000
499	OTHER SUPPLIES AND MATERIALS	22,870	25,000	25,000
511	VEHICLE & EQUIPMENT INS.	167,302	169,000	177,000
524	INSERVICE/STAFF DEVELOPMENT	982	1,000	1,000
599	OTHER CHARGES	2,933	4,000	4,000
729	TRANSPORTATION EQUIPMENT	684,510	568,000	556,000
	TOTAL PUPIL TRANSPORTATION	5,903,334	6,107,400	6,066,000
	TOTAL SUPPORT SERVICES	25,813,120	27,230,400	26,832,100
73000	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73100	FOOD SERVICES			
105	SUPERVISOR/DIRECTOR	51,490	55,000	55,000
119	ACCOUNTANTS/BOOKKEEPERS	40,575	42,000	42,000
188	BONUS PAYMENTS	-	24,500	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	5,176	7,550	6,000
204	STATE RETIREMENT	7,415	9,250	8,000
207	MEDICAL INSURANCE	17,700	21,000	21,000
210	UNEMPLOYMENT COMPENSATION	31	1,200	1,000
212	EMPLOYER MEDICARE LIABILITY	1,210	2,400	2,000
354	TRANSPORTATION-OTHER THAN STUDENT	25,871	40,000	40,000
355	TRAVEL	-	1,000	1,000
524	IN SERVICE/STAFF DEVELOPMENT	1,458	4,000	4,000
	TOTAL FOOD SERVICES	150,926	207,900	180,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
73300	COMMUNITY SERVICE			
105	DIRECTOR	78,284	82,000	82,000
188	BONUS PAYMENTS	-	2,000	-
189	OTHER SALARIES	619,593	717,000	720,000
201	SOCIAL SECURITY	41,575	48,350	48,200
204	STATE RETIREMENT	23,279	25,050	24,800
207	MEDICAL INSURANCE	44,402	45,900	45,900
210	UNEMPLOYMENT COMPENSATION	1,021	5,200	5,200
212	EMPLOYER MEDICARE LIABILITY	9,823	10,850	10,800
217	RETIREMENT - HYBRID STABILIZATION	-	100	100
355	TRAVEL	5,485	9,000	7,000
399	OTHER CONTRACTED SERVICES	5,013	7,000	7,000
422	FOOD SUPPLIES	21,453	27,000	40,000
499	OTHER SUPPLIES & MATERIALS	35,149	40,000	26,000
790	OTHER EQUIPMENT	-	5,000	5,000
	TOTAL COMMUNITY SERVICE	885,077	1,024,450	1,022,000
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERV.	1,036,003	1,232,350	1,202,000
73400	EARLY CHILDHOOD EDUCATION			
116	TEACHERS	478,674	549,000	550,000
163	EDUCATIONAL ASSISTANTS	211,389	237,000	240,000
188	BONUS PAYMENTS	-	8,500	-
189	OTHER SALARIES & WAGES	39,701	43,000	45,000
198	NON-CERTIFIED SUBSTITUTE TEACHER	-	-	-
201	SOCIAL SECURITY	41,822	49,550	50,000
204	STATE RETIREMENT	59,213	67,650	68,000
207	MEDICAL INSURANCE	165,737	182,000	182,000
210	UNEMPLOYMENT COMPENSATION	400	2,000	2,000
212	EMPLOYER MEDICARE LIABILITY	9,781	11,150	10,000
217	RETIREMENT - HYBRID STABILIZATION	-	4,100	3,000
355	TRAVEL	329	3,000	3,000
370	CONTRACTS FOR SUBSTITUTE TEACHERS	20,756	18,000	18,000
399	OTHER CONTRACTED SERVICES	-	-	-
429	INSTRUCTIONAL SUPPLIES	11,239	13,000	10,000
524	IN SERVICE/STAFF DEVELOPMENT	-	-	-
599	OTHER CHARGES	20,000	-	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL EARLY CHILDHOOD EDUCATION	1,059,041	1,187,950	1,181,000
76000	CAPITAL OUTLAY			
76100	REGULAR CAPITAL OUTLAY			
189	OTHER SALARIES & WAGES	22,005	45,000	45,000
201	SOCIAL SECURITY	1,364	4,000	4,000
204	STATE RETIREMENT	-	400	500
210	UNEMPLOYMENT COMPENSATION	48	200	200
212	EMPLOYER MEDICARE LIABILITY	319	400	300
304	ARCHITECTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
707	BUILDING IMPROVEMENT	979,082	183,000	183,000
	TOTAL CAPITAL OUTLAY	1,002,818	233,000	233,000

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
	TOTAL ESTIMATED EXPENDITURES	81,316,111	84,770,200	83,289,000
82300	OTHER DEBT SERVICE			
82330	EDUCATION			
620	DEBT SERVICE CONTRIBUTION	150,000	150,000	150,000
	TOTAL OTHER DEBT SERVICE	150,000	150,000	150,000
99000	OTHER USES			
99100	TRANSFERS OUT			
799	OTHER CAPITAL OUTLAY	1,250,000	380,000	-
	TOTAL OTHER USES	1,250,000	380,000	-
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	82,716,111	85,300,200	83,439,000
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	1,325,095	(1,000,000)	78,000
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	18,414,332	19,739,427	18,739,427
	ESTIMATED ENDING FUND BALANCE - JUNE 30	19,739,427	18,739,427	18,817,427

TIPTON COUNTY, TENNESSEE
SCHOOL FEDERAL PROJECTS FUND NO. 142
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2021

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
47000	FEDERAL GOVERNMENT			
47131	VOCATIONAL EDUCATION BASIC GRANTS	174,840	189,198.65	174,953.65
47141	TITLE I GRANTS LOCAL EDUCATION AGENCIES	2,430,525	2,783,299.53	2,396,907.00
47143	EDUCATION OF THE HANDICAPPED ACT	2,658,497	2,713,528.14	2,584,437.00
47145	SPECIAL EDUCATION PRESCHOOL GRANTS	117,213	118,610.79	124,366.00
47147	SAFE AND DRUG FREE SCHOOLS	318,040	355,515.00	-
47189	EISENHOWER PROFESSIONAL DEVELOPMENT	221,106	662,446.08	358,920.00
47590	OTHER FEDERAL THROUGH STATE	22,218	174,021.00	172,562.00
	TOTAL FEDERAL GOVERNMENT	5,942,439.00	6,996,619.19	5,812,145.65
	TOTAL ESTIMATED REVENUE & OTHER SOURCES	5,942,439.00	6,996,619.19	5,812,145.65
	ESTIMATED EXPENDITURES			
71000	INSTRUCTION			
71100	REGULAR INSTRUCTION			
116	TEACHERS	595,677	638,333.00	652,977.00
163	EDUCATIONAL ASSISTANTS	108,862	155,419.00	156,685.00
189	OTHER SALARIES / WAGES	70,999	90,340.00	25,000.00
198	NON-CERTIFIED SUBSTITUTE TEACHERS	-	-	-
201	SOCIAL SECURITY	45,609	54,820.00	52,379.00
204	STATE RETIREMENT	66,515	74,530.00	69,356.00
207	MEDICAL INSURANCE	104,920	111,991.00	127,225.00
210	UNEMPLOYMENT COMPENSATION	1,224	2,970.50	5,075.00
212	EMPLOYER MEDICARE LIABILITY	10,667	12,821.00	12,256.00
299	OTHER FRINGE BENEFITS	1,000	1,000.00	500.00
370	CONTRACTS FOR SUBS	41,061	69,826.00	38,374.00
399	OTHER CONTRACTED SERVICES	15,124	4,800.00	4,935.00
429	INSTRUCTIONAL SUPPLIES	172,185	149,033.59	65,000.00
499	OTHER SUPPLIES & MATERIALS	-	4,950.00	-
599	OTHER CHARGES	4,719	5,560.00	-
722	REGULAR INSTRUCTIONAL EQUIPMENT	196,128	111,427.11	79,796.95
	TOTAL REGULAR INSTRUCTION	1,434,690.00	1,487,821.20	1,289,558.95
71200	SPECIAL EDUCATION PROGRAM			
116	TEACHERS	17,085	17,500.00	10,000.00
163	EDUCATIONAL ASSISTANTS	1,450,031	1,361,486.84	1,284,839.79
171	SPEECH PATHOLOGIST	32,952	-	-
189	OTHER SALARIES/WAGES	-	-	-
201	SOCIAL SECURITY	84,545	81,769.00	80,279.82
204	STATE RETIREMENT	57,891	64,963.00	64,741.99
207	MEDICAL INSURANCE	369,710	326,404.90	491,125.78
210	UNEMPLOYMENT COMPENSATION	4,459	3,784.78	7,769.04
212	EMPLOYER MEDICARE LIABILITY	20,097	19,118.89	18,775.18
299	OTHER FRINGE BENEFITS	250	500.00	500.00
312	CONTRACTS WITH OTHER AGENCIES	-	73,170.02	20,000.00
370	CONTRACTS FOR SUBS	15,538	30,000.00	20,000.00
399	OTHER CONTRACEDT SERVICES	-	10,565.14	33,855.00
429	INSTRUCTIONAL SUPPLIES	83,758	21,972.45	21,999.31

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
499	OTHER SUPPLIES & MATERIALS	22,781	62,441.70	2,000.00
599	OTHER CHARGES	-	-	-
725	SPECIAL EDUCATION EQUIPMENT	8,921	42,151.70	-
	TOTAL EDUCATION OF THE HANDICAPPED	2,168,018.00	2,115,828.42	2,055,885.91
71300	VOCATIONAL EDUCATION			
189	OTHER SALARIES & WAGES	44,534	37,070.70	44,534.46
201	SOCIAL SECURITY	2,697	2,235.74	2,713.00
204	STATE RETIREMENT	2,441	1,313.25	2,508.52
207	MEDICAL INSURANCE	6,723	6,771.60	6,723.00
210	UNEMPLOYMENT COMPENSATION	84	71.55	83.87
212	EMPLOYER MEDICARE LIABILITY	631	522.78	634.46
429	INSTRUCTIONAL SUPPLIES	6,188	5,821.05	6,214.47
730	VOCATIONAL INSTRUCTION EQUIPMENT	51,240	97,431.02	51,239.68
	TOTAL VOCATIONAL EDUCATION	114,538.00	151,237.69	114,651.46
72120	HEALTH SERVICES			
131	MEDICAL PERSONNEL	117,951	-	-
169	PART TIME PERSONNEL	32,245	-	-
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	9,050	-	-
204	STATE RETIREMENT	3,079	-	-
207	MEDICAL INSURANCE	9,238	-	-
210	UNEMPLOYMENT COMPENSATION	286	-	-
212	EMPLOYER MEDICARE LIABILITY	2,117	-	-
399	OTHER CONTRACTED SERVICES	74,270	-	33,000.00
	TOTAL HEALTH SERVICES	248,236.00	-	33,000.00
72130	OTHER STUDENT SUPPORT			
124	PSYCHOLOGICAL PERSONNEL	-	-	-
189	OTHER WAGES/SALARIES	55,514	57,115.00	57,590.00
201	SOCIAL SECURITY	3,186	3,541.00	3,575.00
204	STATE RETIREMENT	5,807	6,071.00	5,920.00
207	MEDICAL INSURANCE	6,514	9,306.00	10,236.00
210	UNEMPLOYMENT COMPENSATION	54	286.00	350.00
212	EMPLOYER MEDICARE LIABILITY	745	829.00	840.00
355	TRAVEL	35,700	7,814.00	36,085.00
399	OTHER CONTRACTED SERVICE	-	-	-
499	OTHER MATERIALS/SUPPLIES	1,789	3,490.00	9,500.00
524	INSERVICE/STAFF DEVELOPMENT	21,877	14,693.04	21,876.90
599	OTHER CHARGES	-	234,184.79	40,506.19
	TOTAL OTHER STUDENT SUPPORT	131,186.00	337,329.83	186,479.09
72210	REGULAR INSTRUCTION PROGRAM			
105	SUPERVISOR/DIRECTOR	49,299	45,853.00	45,850.00
161	SECRETARY (S)	26,218	27,485.00	28,980.00
189	OTHER SALARIES & WAGES	728,286	923,111.00	807,800.00
201	SOCIAL SECURITY	47,074	61,870.00	54,733.37
204	STATE RETIREMENT	82,044	100,844.00	87,285.00
207	MEDICAL INSURANCE	115,902	114,302.00	125,478.00
210	UNEMPLOYMENT COMPENSATION	992	5,019.00	5,298.00
212	EMPLOYER MEDICARE LIABILITY	11,010	14,480.00	12,802.00
355	TRAVEL	1,223	2,750.00	2,750.00
370	CONTRACTS FOR SUBSTITUTE TEACHERS	-	5,707.10	9,135.00

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
399	OTHER CONTRACTED SERVICES	1,140	5,500.00	2,500.00
422	FOOD SUPPLIES	-	-	-
499	OTHER SUPPLIES & MATERIALS	2,307	7,995.14	11,957.00
524	INSERVICE/STAFF DEVELOPMENT	44,794	369,220.40	208,040.00
790	OTHER EQUIPMENT	997	38,274.00	15,000.00
	TOTAL REGULAR INSTRUCTION PROGRAM	1,111,286.00	1,722,410.64	1,417,608.37
72220	SUPPORT SERVICES			
124	PYCHOLOGICAL PERSONNEL	25,907	27,394.24	27,273.00
131	MEDICAL PERSONNEL	-	162,746.74	141,460.00
162	CLERICAL PERSONNEL	30,664	32,337.90	27,744.00
169	PART TIME PERSONNEL	-	36,000.00	36,000.00
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	3,106	15,629.33	14,413.57
204	STATE RETIREMENT	3,187	6,719.36	20,060.20
207	MEDICAL INSURANCE	14,562	27,145.70	25,000.00
210	UNEMPLOYMENT COMPENSATION	97	509.31	1,394.86
212	EMPLOYER MEDICARE LIABILITY	727	3,521.22	3,370.92
312	CONTRACTS WITH PRIVATE AGENCIES	-	77,000.00	80,000.00
330	OPERATING LEASE PAYMENT	36,943	81,315.10	78,000.00
399	OTHER CONTRACTED SERVICES	15,355	-	-
499	OTHER SUPPLIES & MATERIALS	4,854	4,706.84	-
524	INSERVICE/STAFF DEVELOPMENT	898	13,878.00	2,028.86
	TOTAL SUPPORT SERVICES	136,300.00	488,903.74	456,745.41
72230	VOCATIONAL SUPPORT SERVICE			
355	ADMIN. TRAVEL	-	-	-
524	ADMIN. STAFF DEVELOPMENT	3,440	2,308.92	3,440.29
599	OTHER CHARGES	-	14,245.00	-
	TOTAL VOCATIONAL EDUCATION	3,440.00	16,553.92	3,440.29
72310	BOARD OF EDUCATION			
533	CRIMINAL INVESTIGATION	-	-	-
	TOTAL BOARD OF EDUCATION	-	-	-
72410	OFFICE OF PRINCIPAL			
139	ASSISTANT PRINCIPAL	35,039	33,092.64	32,000.00
201	SOCIAL SECURITY	2,172	2,215.88	1,984.00
204	STATE RETIREMENT	3,665	3,799.17	3,200.00
207	MEDICAL INSURANCE	-	7,335.00	10,000.00
210	UNEMPLOYMENT COMPENSATION	28	40.00	192.00
212	EMPLOYER MEDICARE LIABILITY	508	518.23	464.00
	TOTAL OFFICE OF PRINCIPAL	41,412.00	47,000.92	47,840.00
72710	SUPPORT SERVICE TRANSPORTATION			
146	BUS DRIVERS	34,945	39,622.00	35,000.00
189	OTHER SALARIES/WAGES	42,455	45,810.00	47,900.00
201	SOCIAL SECURITY	4,773	5,414.56	5,139.80
204	STATE RETIREMENT	2,002	2,717.00	4,145.00
210	UNEMPLOYMENT COMPENSATION	339	330.14	497.80
212	EMPLOYER MEDICARE	1,123	1,279.70	1,202.05
315	CONTRACTS WITH VEHICLE OWNERS	-	2,500.00	2,500.00
729	TRANSPORTATION EQUIPMENT	57,712	-	-

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	AMENDED 2019 - 2020	RECOMMENDED 2020 - 2021
790	TRANSPORTATION EQUIPMENT	-	-	-
	TOTAL SUPPORT SERVICE TRANSPORTATION	143,349.00	97,673.40	96,384.65
73100	FOOD SERVICE			
422	FOOD SUPPLIES	-	-	-
	TOTAL FOOD SERVICE	-	-	-
73300	OPERATION OF NON-INSTRUCTIONAL SERVICES			
105	SUPERVISOR/DIRECTOR	-	-	-
116	TEACHERS	155,616	176,242.50	-
189	OTHER SALARIES & WAGES	81,192	87,132.50	-
201	SOCIAL SECURITY	14,657	16,078.15	-
204	STATE RETIREMENT	19,756	24,295.84	-
210	UNEMPLOYMENT COMPENSATION	243	1,037.30	-
212	EMPLOYER MEDICARE	3,428	3,760.22	-
355	TRAVEL	-	-	-
399	OTHER CONTRACTED SERVICES	9,631	13,000.00	-
429	INSTRUCTIONAL SUPPLIES	7,160	7,135.68	-
499	OTHER SUPPLIES AND MATERIALS	524	500.00	-
524	INSERVICE/STAFF DEVELOPMENT	4,052	4,052.07	-
599	OTHER CHARGES	20,500	21,000.00	-
790	OTHER EQUIPMENT	-	-	-
	TOTAL COMMUNITY SERVICE	316,759.00	354,234.26	-
	TOTAL ESTIMATED EXPENDITURES	5,849,214.00	6,818,994.02	5,701,594.13
99100	TRANSFER OUT			
504	INDIRECT COST	93,225	153,793.37	77,928.64
590	TRANSFER TO OTHER FUNDS	-	23,831.80	32,622.88
	TOTAL TRANSFER OUT	93,225.00	177,625.17	110,551.52
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	5,942,439.00	6,996,619.19	5,812,145.65
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	-	-	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	200,000.00	200,000.00	200,000.00
	ESTIMATED ENDING FUND BALANCE - JUNE 30	200,000.00	200,000.00	200,000.00

TIPTON COUNTY, TENNESSEE
CENTRAL CAFETERIA FUND NO.143
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2021

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
43000	CHARGES FOR SERVICES			
43521	LUNCH PAYMENTS-CHILDREN	634,774	1,265,000	1,265,000
43522	LUNCH PAYMENTS-ADULTS	70,619	65,000	65,000
43523	BREAKFAST	99,283	80,000	80,000
43525	ALA CARTE	266,743	265,000	265,000
43990	OTHER CHARGES FOR SERVICES	1,765	5,000	5,000
	TOTAL CHARGES FOR SERVICES	1,073,184	1,680,000	1,680,000
44000	OTHER LOCAL REVENUE			
44110	INTEREST EARNED	11,526	15,000	15,000
44170	MISCELLANEOUS REFUNDS	-	5,000	5,000
	TOTAL OTHER CHARGES FOR SERVICES	11,526	20,000	20,000
47000	FEDERAL FUNDS RECEIVED THROUGH STATE			
47111	SECTION 4 - LUNCH	2,505,661	2,500,000	2,500,000
47112	USDA - COMMODITIES	295,695	300,000	300,000
47113	BREAKFAST	1,003,364	800,000	800,000
47114	USDA - OTHER	446,074	450,000	450,000
	TOTAL FED. FUNDS RECEIVED THROUGH STATE	4,250,794	4,050,000	4,050,000
	TOTAL ESTIMATED REVENUE	5,335,504	5,750,000	5,750,000
	ESTIMATED EXPENDITURES			
73000	SUPPORT SERVICES			
73100	FOOD SERVICES			
165	CAFETERIA PERSONNEL	1,679,559	1,750,000	1,750,000
189	OTHER SALARIES & WAGES	37,695	41,000	41,000
201	SOCIAL SECURITY	97,690	100,000	100,000
204	STATE RETIREMENT	64,995	90,000	90,000
207	MEDICAL INSURANCE	417,700	465,000	465,000
210	UNEMPLOYMENT COMPENSATION	4,496	10,000	10,000
212	EMPLOYER MEDICARE	22,859	25,000	25,000
355	TRAVEL	5,609	10,000	10,000
399	OTHER CONTRACTED SERVICES	53,057	80,000	80,000
422	FOOD SUPPLIES	2,062,132	2,500,000	2,500,000
451	UNIFORMS	13,208	15,000	15,000
469	USDA - COMMODITIES	295,695	300,000	300,000
499	OTHER SUPPLIES & MATERIALS	256,435	275,000	275,000

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
510	TRUSTEE'S COMMISSION	124	100	100
524	INSERVICE / STAFF DEVELOPMENT	1,857	4,900	4,900
710	FOOD SERVICE EQUIPMENT	108,956	269,500	84,000
	TOTAL SUPPORT SERVICES	5,122,067	5,935,500	5,750,000
	TOTAL ESTIMATED EXPENDITURES	5,122,067	5,935,500	5,750,000
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	213,437	(185,500)	-
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	2,504,526	2,717,963	2,532,463
	ESTIMATED ENDING FUND BALANCE - JUNE 30	2,717,963	2,532,463	2,532,463

TIPTON COUNTY, TENNESSEE
GENERAL DEBT SERVICE FUND NO. 151 TAX RATE: $ 0.0708
STATEMENT OF PROPOSED OPERATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAXES	3,522,735	465,000	792,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	64,946	11,000	11,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	85	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	75,261	9,000	9,000
40140	INTEREST & PENALTIES	15,894	2,000	2,000
40161	PAYMENT IN LIEU OF TAXES-TVA	1,486	200	200
40163	PAYMENT IN LIEU OF TAXES-LOCAL	85,465	11,500	8,900
40200	COUNTY LOCAL OPTIONAL TAXES			
40266	LITIGATION TAX - JAIL	49,950	8,400	8,400
40270	BUSINESS TAX	63,829	7,000	4,000
40300	STATUTORY LOCAL TAXES			
40320	BANK EXCISE TAX	50,999	7,500	7,500
	TOTAL LOCAL TAXES	3,930,650	521,750	843,150
44000	OTHER LOCAL REVENUE			
44100	RECURRING ITEMS			
44170	MISCELLANEOUS REFUNDS	1,518	-	-
	TOTAL OTHER LOCAL REVENUE	1,518	-	-
48000	OTHER GOVERNMENTS & CITIZENS GROUPS			
48100	OTHER GOVERNMENTS			
48130	CONTRIBUTIONS- BOE	150,000	150,000	150,000
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	150,000	150,000	150,000
	TOTAL ESTIMATED REVENUE AND OTHER SOURCES	4,082,168	671,750	993,150
80000	DEBT SERVICE			
82100	PRINCIPAL			
82110	PRINCIPAL - GENERAL GOVERNMENT			
612	PRINCIPAL ON OTHER LOANS			
	"11" TN MUNICIPAL BOND FUND-Library/Park (S11)	-	-	-
	"17" TN MUNICIPAL BOND FUND-Regions; TCAT; Fire (S17)	524,000	1,076,000	-
	TOTAL GENERAL GOVERNMENT	524,000	1,076,000	-
82130	PRINCIPAL - EDUCATION			
601	PRINCIPAL ON BONDS-2002 School Refund (S02SR)	-	700,000	-
612	PRINCIPAL ON OTHER LOANS PAYABLE			
	"99" SCHOOL LOAN POOL (S99)	-	-	-
	"04" SCHOOL LOAN POOL(S04)	-	-	-
	"07" SCHOOL LOAN POOL (S07)	830,000	8,135,000	-
	TOTAL EDUCATION	830,000	8,835,000	-
	TOTAL PRINCIPAL	1,354,000	9,911,000	-
82200	INTEREST			
82210	INTEREST - GENERAL GOVERNMENT			

ACCT. CODE	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
613	INTEREST ON OTHER LOANS			
	"11" TN MUNICIPAL BOND FUND-Library/Park (S11)	-	-	-
	"17" TN MUNICIPAL BOND FUND-Regions; TCAT; Fire (S17)	23,549	14,248	-
	TOTAL GENERAL GOVERNMENT	23,549	14,248	-
82230	INTEREST - EDUCATION			
603	INTEREST ON BONDS - 2002 School Refund (S02SR)	32,375	32,375	-
613	INTEREST ON OTHER LOANS PAYABLE			
	"99" SCHOOL LOAN POOL (S99)	-	-	-
	"04" SCHOOL LOAN POOL(S04)	-	-	-
	"07" SCHOOL LOAN POOL (S07)	202,472	366,075	-
	TOTAL EDUCATION	234,847	398,450	-
	TOTAL INTEREST	258,396	412,698	-
82300	OTHER DEBT SERVICE			
82310	OTHER - GENERAL GOVERNMENT			
510	TRUSTEE'S COMMISSION	75,883	40,000	40,000
606	OTHER DEBT ISSUANCE COST	-	35,000	35,000
699	OTHER DEBT SERVICE - (S11)	-	-	-
	TOTAL GENERAL GOVERNMENT	75,883	75,000	75,000
82330	OTHER - EDUCATION			
606	OTHER DEBT ISSUANCE CHARGES	-	-	-
699	OTHER DEBT SERVICE	990	30,000	30,000
	TOTAL EDUCATION	990	30,000	30,000
	TOTAL ESTIMATED EXPENDITURES & OTHER USES	1,689,269	10,428,698	105,000
	EXCESS OF ESTIMATED REVENUE AND TRANSFERS OVER OR (UNDER) EST. EXPENSES & OTHER USES	2,392,899	(9,756,948)	888,150
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	8,107,303	10,500,202	743,254
	ESTIMATED ENDING FUND BALANCE - JUNE 30	10,500,202	743,254	1,631,404

TIPTON COUNTY, TENNESSEE
CAPITAL PROJECTS FUND 171 TAX RATE: $ 0.0421
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2021

ACCOUNT NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	ESTIMATED REVENUE			
40000	LOCAL TAXES			
40110	CURRENT PROPERTY TAXES	-	465,000	471,000
40120	TRUSTEE'S COLLECTION, DELINQUENT	-	11,000	4,000
40125	TRUSTEE COLLECTION/ BANKRUPTCY	-	150	150
40130	CLERK & MASTER COLLECTION-PRIOR YR.	-	9,000	2,000
40140	INTEREST & PENALTIES	-	2,000	500
40161	PAYMENT IN LIEU OF TAXES-TVA	-	-	-
40163	PAYMENT IN LIEU OF TAXES-LOCAL	-	11,500	8,900
40200	COUNTY LOCAL OPTIONAL TAXES			
40270	BUSINESS TAX	274	7,000	4,000
	TOTAL LOCAL TAXES	274	505,650	490,550
44000	OTHER LOCAL REVENUE			
44170	MISCELLANEOUS REFUNDS	420	-	-
	TOTAL OTHER LOCAL REVENUE	420	-	-
46000	STATE OF TENNESSEE			
46980	OTHER STATE GRANTS-ECD BLOCK GRANT/COV. BLIGHT	51,066	-	-
	TOTAL OTHER STATE GRANTS	51,066	-	-
47000	FEDERAL GOVERNMENT			
47180	COMMUNITY DEVELOPMENT-ECD BLOCK GRANT/ TCAT	2,650,725	369,659	-
	TOTAL FEDERAL GOVERNMENT	2,650,725	369,659	-
48000	OTHER GOVERNMENTS & CITIZENS GROUPS			
48990	OTHER-CITY OF COVINGTON'S MATCH (BLIGHT GRANT)	10,277	-	-
	TOTAL OTHER GOVERNMENTS & CITIZENS GROUPS	10,277	-	-
	TOTAL REVENUE AND OTHER SOURCES	2,712,762	875,309	490,550
	ESTIMATED EXPENDITURES			
91110	GENERAL ADMINISTRATION PROJECTS			
707	BUILDING IMPROVEMENTS - TCAT	3,185,534	431,052	-
732	BUILDING PURCHASES - REGIONS BANK	139,918	45,530	-
790	OTHER EQUIPMENT	339,355	415,858	-
799	OTHER CAPITAL OUTLAY - JAIL EXPANSION	49,936	13,591	-
	TOTAL GENERAL ADMINISTRATION PROJECTS	3,714,743	906,031	-
91190	OTHER GENERAL GOVERNMENT PROJECTS			
510	TRUSTEE'S COMMISSION	-	40,000	40,000
799	OTHER CAPITAL OUTLAY	61,343	-	450,000
	TOTAL OTHER GENERAL GOVERNMENT PROJECTS	61,343	40,000	490,000

ACCOUNT NO.	DESCRIPTION	AUDITED 2018 - 2019	REVISED 2019 - 2020	RECOMMENDED 2020 - 2021
	TOTAL ESTIMATED EXPENDITURES	3,776,086	946,031	490,000
	EXCESS OF REVENUE OVER (UNDER) ESTIMATED EXPENDITURES & TRANSFERS	(1,063,324)	(70,722)	550
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	1,341,272	277,948	207,226
	ESTIMATED ENDING FUND BALANCE - JUNE 30	277,948	207,226	207,776

TIPTON COUNTY, TENNESSEE
EDUCATION CAPITAL PROJECTS FUND 177
STATEMENT OF PROPOSED OPERATIONS
FOR THE YEAR ENDING JUNE 30, 2021

THIS FUND RECEIVES
NO PROPERTY TAXES.

ACCT. NO.	DESCRIPTION	AUDITED 2018 - 2019	ESTIMATED 2019 - 2020	RECOMMENDED 2020 - 2021
	REVENUES			
49000	OTHER SOURCES			
49500	OTHER LOANS ISSUED	-	-	-
49800	TRANSFERS IN	1,250,000	380,000	-
	TOTAL REVENUE AND OTHER SOURCES	1,250,000	380,000	-
	EXPENDITURES			
91300	EDUCATION CAPITAL PROJECTS			
189	OTHER SALARIES & WAGES	-	-	-
201	SOCIAL SECURITY	-	-	-
210	UMEMPLOYMENT COMPENSATION	-	-	-
212	EMPLOYER MEDICARE	-	-	-
304	ARCHITECTS	-	-	-
308	CONSULTANTS	-	-	-
321	ENGINEERING SERVICES	-	-	-
706	BUILDING CONSTRUCTION	86,849	1,401,119	819,765
707	BUILDING IMPROVEMENTS	-	-	-
	TOTAL EXPENDITURES AND OTHER SOURCES	86,849	1,401,119	819,765
	EXCESS OF ESTIMATED REVENUE OVER (UNDER) ESTIMATED EXPENDITURES	1,163,151	(1,021,119)	(819,765)
	ESTIMATED BEGINNING FUND BALANCE - JULY 1	677,733	1,840,884	819,765
	ESTIMATED ENDING FUND BALANCE - JUNE 30	1,840,884	819,765	-