

**THE BUDGET
OF
FAYETTE COUNTY, TENNESSEE**

REVISED

**THE APPROPRIATION RESOLUTION
THE TAX LEVY RESOLUTION
THE NONPROFIT APPROPRIATION RESOLUTION
AND
BUDGET STATEMENTS OF THE
INDIVIDUAL FUNDS**

FOR THE YEAR ENDED JUNE 30, 2008

FAYETTE COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2008

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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FAYETTE COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2007, AND ENDING JUNE 30, 2008**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in regular session on the 25th day of September, 2007., 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 Fayette 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, 2007, and ending June 30, 2008, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 66,529
51220 Beer Board	968
51300 County Mayor	88,648
51400 County Attorney	48,186
51500 Election Commission (Including Voter Registration)	240,437
51600 Register of Deeds	36,023
51710 Development	237,757
51730 Building	85,928
51800 County Buildings	375,898
51810 Other Facilities	15,000
51900 Other General Administration	85,077
52100 Accounting and Budgeting	193,294
52300 Property Assessor's Office	277,514
52400 County Trustee's Office	171,076
52500 County Clerk's Office	232,866
53100 Circuit Court	149,809
53300 General Sessions Court	143,630
53310 General Sessions Judge	168,678
53320 General Sessions Court Clerk	64,150
53330 Drug Court	80,000
53400 Chancery Court	178,222
53500 Juvenile Court	58,438
54110 Sheriff's Department	2,123,936
54150 Drug Enforcement	200,708
54210 Jail	1,826,918
54220 Workhouse	29,789
54310 Fire Prevention and Control	870,504
54410 Civil Defense	103,145
54420 Rescue Squad	57,084
54610 County Coroner/Medical Examiner	20,000
54900 Other Public Safety	176,709
55110 Local Health Center	59,927
55120 Rabies and Animal Control	86,121
55130 Ambulance/Emergency Medical Services	1,357,974
55160 Dental Health Program	377,465
55180 Crippled Children Services	2,216
55190 Other Local Health Services	2,060
55390 Appropriation to State	25,761
55520 Aid to Dependent Children	2,750
55590 Other Local Welfare Services	10,815
55720 Sanitation Education/Information	55,853
56300 Senior Citizens Assistance	22,145
56500 Libraries	151,498

57100 Agriculture Extension Service	101,422
57500 Soil Conservation	61,298
58120 Industrial Development	1,639
58220 Airport	89,583
58300 Veterans' Services	6,800
58400 Other Charges	275,247
58500 Contributions to Other Agencies	53,141
58600 Employee Benefits	1,552,965
58900 Miscellaneous	1,000
Total General Fund	\$ 12,704,601
<u>SOLID WASTE/SANITATION FUND</u>	
55732 Convenience Centers	\$ 275,500
55754 Landfill Operation and Maintenance	542,957
Total Solid Waste/Sanitation Fund	\$ 818,457
<u>DRUG CONTROL FUND</u>	
54150 Drug Enforcement	\$ 94,000
Total Drug Control Fund	\$ 94,000
<u>ADEQUATE FACILITIES/DEVELOPMENT TAX FUND</u>	
58900 Miscellaneous	\$ 7,600
Transfers To Other Funds	357,600
Total Adequate Facilities/Development Tax Fund	\$ 365,200
<u>HIGHWAY/PUBLIC WORKS FUND</u>	
61000 Administration	\$ 175,644
62000 Highway and Bridge Maintenance	1,319,722
63100 Operation and Maintenance of Equipment	478,900
65000 Other Charges	216,300
66000 Employee Benefits	598,425
68000 Capital Outlay	2,400,243
91200 Highway & Street Capital Projects	130,000
Total Highway/Public Works Fund	\$ 5,319,234
<u>GENERAL PURPOSE SCHOOL FUND</u>	
71000 <u>Instruction</u>	
71100 Regular Instruction Program	\$ 11,871,164
71200 Special Education Program	1,965,629
71300 Vocational Education Program	932,614
71600 Adult Education Program	38,500
72000 <u>Support Services</u>	
72110 Attendance	85,735
72120 Health Services	167,492
72130 Other Student Support	610,721
72210 Regular Instruction Program	986,624
72220 Special Education Program	324,547
72230 Vocational Education Program	684,252
72260 Adult Programs	299,527
72310 Board of Education	447,039
72320 Director of Schools	241,915

72410 Office of the Principal	1,283,654
72510 Fiscal Services	194,923
72610 Operation of Plant	1,616,499
72620 Maintenance of Plant	588,857
72710 Transportation	1,978,078
72810 Central and Other	147,520
73300 Community Services	65,536
73400 Early Childhood Education	797,396
76100 Regular Capital Outlay	149,000
82130 Principal - Education	248,295
82230 Interest - Education	52,970
Total General Purpose School Fund	\$ 25,778,487

SCHOOL FEDERAL PROJECTS FUND

71000 <u>Instruction</u>	
71100 Regular Instruction Program	\$ 1,565,098
71200 Special Education Program	791,448
71300 Vocational Education Program	64,447
72000 <u>Support Services</u>	
72130 Other Student Support	55,218
72210 Regular Instruction Program	1,193,911
72220 Special Education Program	151,795
72230 Vocational Education Program	3,451
72710 Transportation	80,296
Transfers To Other Funds	1,071
Total School Federal Projects Fund	\$ 3,906,735

CENTRAL CAFETERIA FUND

73100 Food Service	\$ 2,380,892
Transfers To Other Funds	53,000
Total Central Cafeteria Fund	\$ 2,433,892

GENERAL DEBT SERVICE FUND

82110 Principal - General Government	\$ 290,000
82130 Principal - Education	730,000
82210 Interest - General Government	629,329
82230 Interest - Education	600,110
82310 Other Debt Service - General Government	20,000
82330 Other Debt Service - Education	1,000
Total General Debt Service Fund	\$ 2,270,439

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.

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, 2008. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2007-2008 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, 2008.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2006 and prior years and the interest and penalty thereon collected during the year ending June 30, 2008, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2007. 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, 2008.

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, 2007. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 25th day of September, 2007..

**RESOLUTION FIXING THE TAX LEVY IN
FAYETTE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2007**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in special session on this 25th day of September 2007, that the combined property tax rate for Fayette County, Tennessee for the year beginning July 1, 2007, shall be \$1.74 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	\$ 0.7038
Highway//Public Works	0.0795
General Purpose School	0.8013
General Debt Service	0.1554
Total	<u>\$ 1.7400</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

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

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take 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 25th day of September, 2007.

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF FAYETTE COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Fayette County Legislative Body to make appropriations to various nonprofit charitable organizations and,

WHEREAS, the Fayette County Legislative Body recognizes the various nonprofit charitable organizations providing services in Fayette County have great need of funds to carry on their nonprofit charitable work,

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Fayette County on this 25th day of September, 2007.

SECTION 1. That ninety-nine thousand and sixty-one dollars (\$99,061) be appropriated to nonprofit organizations in Fayette County as reflected below.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
51900-320	Fayette County Chamber of Commerce	27,604
51900-320	Oakland Chamber of Commerce	3,296
55190-310	Fayette County Citizens for Progress	2,060
55590-316	Fayette Cares	7,725
55900-316	MIFA	3,090
56300-339	Fayette County Commission on Aging	22,145
58500-310	Aging Commission of the Mid-South	2,575
58500-310	Delta Human Resource Agency	14,751
58500-316	Dewitt Community Coalition	10,815
58500-310	Fayette County Animal Rescue	5,000
	Total	<u>99,061</u>

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of any annual report of its business affairs and transactions and the proposed use of the county's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purposes benefiting the general welfare of the residents of Fayette County.

3. That it is the expressed interest of the county commission of Fayette County in providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, Tennessee Code Annotated, and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

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, 2007. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 25th day of September, 2007.

Fayette County, Tennessee
Summary Statement of Proposed Operations
For the Year Ending June 30, 2008

A

Fund	Estimated Beginning Fund		Transfers In	Total			Estimated Ending Fund
	Balance 7/1/2007	Estimated Revenue		Estimated Available Funds	Estimated Expenditures	Transfers Out	
General	\$ 4,048,615	\$ 10,925,997	\$	\$ 14,974,612	\$ 12,704,601	\$ 0	\$ 2,270,011
Solid Waste/Sanitation	426,551	817,350		1,243,901	818,457	0	425,444
Drug Control	177,867	61,000		238,867	88,000	0	150,867
Adequate Facilities	1,019,004	700,000		1,719,004	7,600	357,600	1,353,804
Highway/Public Works	1,237,138	5,069,293		6,306,431	5,319,234	0	987,197
General Debt Service	4,803,940	2,152,439		6,956,379	2,270,439	0	4,685,940
General Purpose School	220,699	25,724,416	54,071	25,999,186	25,778,487	0	220,699
School Federal Projects	257,286	3,650,430		3,907,716	3,905,664	1,071	981
Central Cafeteria	620,740	2,308,057		2,928,797	2,380,892	53,000	494,905
Total	\$ 12,811,840	\$ 51,408,982	\$ 54,071	\$ 64,274,893	\$ 53,273,374	\$ 411,671	\$ 10,589,848

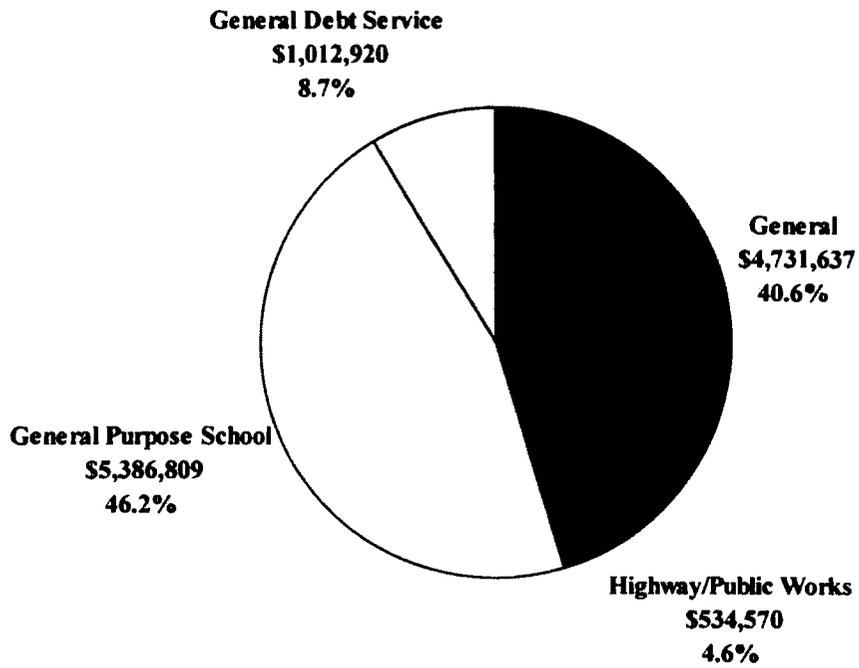
B

Fayette County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2007 Assessments Based Upon Estimated
Assessed Valuation of \$736,378,000

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency	Net Estimated Collection of Taxes
General	\$ 0.7038	\$ 5,182,628	\$ 450,991	\$ 4,731,637
Highway/Public Works	0.0795	585,421	50,851	534,570
General Purpose School	0.8013	5,900,597	513,788	5,386,809
General Debt Service	0.1554	1,144,331	131,411	1,012,920
Total	<u>\$ 1.7400</u>	<u>\$ 12,812,977</u>	<u>\$ 1,147,041</u>	<u>\$ 11,665,936</u>

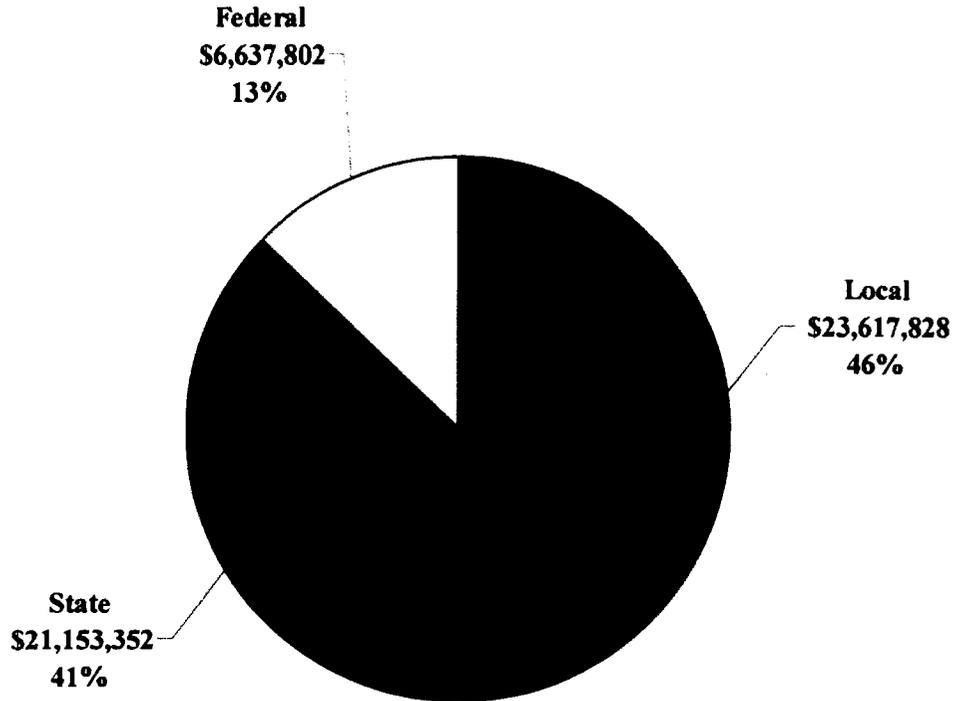
Property Tax Revenue Distribution by Fund FY 2008

Figure 1



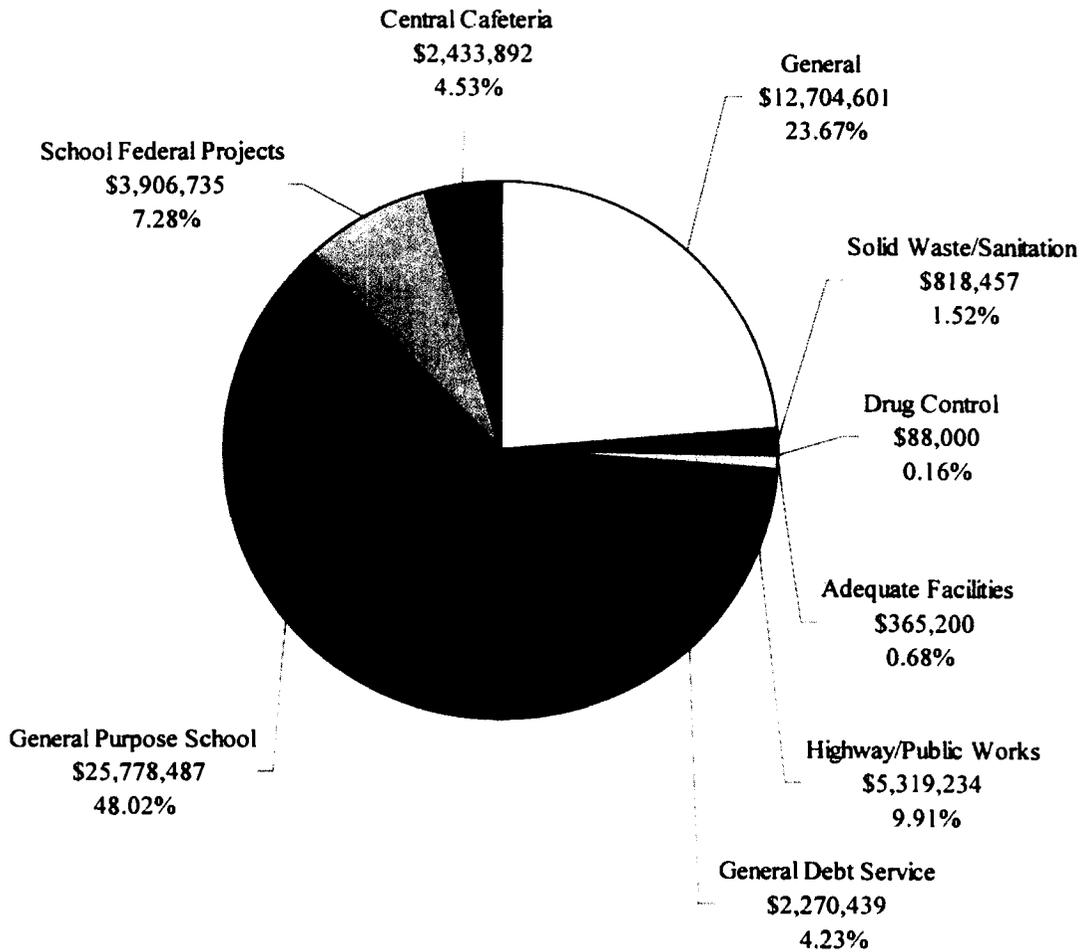
Major Revenue Sources Total for All Funds FY 2008

Figure 2



Expenditures Distribution by Fund FY 2008

Figure 3



Fayette County, Tennessee

General Fund

Statement of Proposed Operations

For the Fiscal Year Ending June 30, 2008

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 4,692,018	\$ 4,300,806	\$ 4,731,637
40120	Trustee's Collections - Prior Year	190,726	185,000	185,000
40130	Circuit/Clerk & Master Collections - Prior Years	117,514	70,000	70,000
40140	Interest and Penalty	30,170	25,000	25,000
40150	Pick-up Taxes	872	0	0
40162	Payments in Lieu of Taxes - Local Utilities	3,376	3,000	3,000
40163	Payments in Lieu of Taxes - Other	10,854	8,000	9,000
40200	<u>County Local Option Taxes</u>			
40220	Hotel/Motel Tax	4,915	5,000	5,000
40240	Wheel Tax	171,109	160,000	180,000
40250	Litigation Tax - General	280,616	290,000	215,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	129,080	124,000	105,000
40270	Business Tax	133,220	125,000	130,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	93,310	100,000	115,000
40330	Wholesale Beer Tax	100,116	100,000	110,000
40350	Interstate Telecommunications Tax	3,795	3,000	3,000
TOTAL LOCAL TAXES		\$ 5,961,691	\$ 5,498,806	\$ 5,886,637
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41120	Animal Registration	\$ 2,490	\$ 2,700	\$ 2,700
41140	Cable TV Franchise	86,440	86,000	100,000
41500	<u>Permits</u>			
41510	Beer Permits	752	1,500	1,500
41520	Building Permits	266,482	270,000	225,000
41590	Other Permits	1,677	1,500	1,500
TOTAL LICENSES AND PERMITS		\$ 357,841	\$ 361,700	\$ 330,700
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 963	\$ 1,500	\$ 8,000
42120	Officers Costs	6,438	5,500	7,500
42140	Drug Control Fines	4,251	2,800	6,000
42141	Drug Court Fees	986	600	800
42180	DUI Treatment Fines	899	600	800
42190	Data Entry Fee - Circuit Court	385	300	750
42200	<u>Criminal Court</u>			
42210	Fines	9,643	7,500	10,000
42300	<u>General Sessions Court</u>			
42310	Fines	26,170	24,000	63,900
42320	Officers Costs	65,217	54,000	50,000
42330	Game and Fish Fines	1,766	1,500	1,200
42340	Drug Control Fines	14,168	12,000	19,000
42341	Drug Court Fees	11,015	9,000	11,500

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues (Cont.)</u>				
42000	<u>FINES, FORFEITURES AND PENALTIES (Cont.)</u>			
42300	<u>General Sessions Court (Cont.)</u>			
42350	Jail Fees	\$ 9,636	\$ 7,500	\$ 9,000
42380	DUI Treatment Fines	5,454	6,000	6,500
42390	Data Entry Fee - General Sessions Court	10,571	9,000	7,500
42391	Courtroom Security Fee	49	0	0
42400	<u>Juvenile Court</u>			
42410	Fines	2,634	2,500	1,500
42420	Officers Costs	3,380	2,500	3,600
42500	<u>Chancery Court</u>			
42520	Officers Costs	2,799	2,500	2,000
42530	Data Entry Fee - Chancery Court	2,486	2,200	1,600
42800	<u>Judicial District Drug Program</u>			
42871	Courtroom Security Fee	8	0	0
TOTAL FINES, FORFEITURES AND PENALTIES		\$ 178,918	\$ 151,500	\$ 211,150
<u>CHARGES FOR CURRENT SERVICES</u>				
43000	<u>General Service Charges</u>			
43100	<u>Patient Charges</u>			
43120	Patient Charges	\$ 753,104	\$ 820,000	\$ 800,000
43300	<u>Fees</u>			
43310	Airport Fees	0	0	32,400
43350	Copy Fees	215	200	200
43370	Telephone Commissions	20,838	13,000	30,000
43380	Vending Machine Collections	11,043	12,000	15,000
43392	Data Processing Fee - Register	23,584	20,000	20,000
43394	Data Processing Fee - Sheriff	9,247	8,000	6,800
43395	Sexual Offender Registration Fee - Sheriff	600	800	800
TOTAL CHARGES FOR CURRENT SERVICES		\$ 818,631	\$ 874,000	\$ 905,200
<u>OTHER LOCAL REVENUES</u>				
44000	<u>Recurring Items</u>			
44100	<u>Lease/Rentals</u>			
44120	Lease/Rentals	\$ 21,964	\$ 20,000	\$ 52,400
44130	Sale of Materials and Supplies	274	200	200
44135	Sale of Gasoline	14,140	500	500
44170	Miscellaneous Refunds	10,817	10,000	10,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	9,060	0	0
44570	Contributions & Gifts	990	0	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	22,151	20,000	20,000
TOTAL OTHER LOCAL REVENUES		\$ 79,396	\$ 50,700	\$ 83,100
<u>FEEES RECEIVED FROM COUNTY OFFICIALS</u>				
45000	<u>Excess Fees</u>			
45100	<u>Register</u>			
45180	Register	\$ 240,000	\$ 250,000	\$ 250,000
45500	<u>Fees In Lieu of Salary</u>			
45510	County Clerk	282,003	250,000	260,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues (Cont.)</u>				
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS (Cont.)</u>			
45500	<u>Fees In Lieu of Salary (Cont.)</u>			
45520	Circuit Court Clerk	\$ 46,241	\$ 40,000	\$ 75,000
45540	General Sessions Court Clerk	268,149	250,000	235,000
45550	Clerk and Master	136,398	120,000	140,000
45560	Juvenile Court Clerk	34,030	28,000	32,000
45590	Sheriff	12,484	18,000	20,000
45610	Trustee	400,183	400,000	500,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		\$ 1,419,488	\$ 1,356,000	\$ 1,512,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 10,000	\$ 6,000	\$ 0
46120	Airport Maintenance Program	12,407	10,000	10,000
46160	State Reappraisal Grant	11,865	8,000	10,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	0	18,600	18,000
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	285,560	401,400	368,010
46400	<u>Public Works Grants</u>			
46430	Litter Program	34,149	35,000	35,000
46800	<u>Other State Revenues</u>			
46830	Beer Tax	17,212	11,000	15,000
46840	Alcoholic Beverage Tax	49,321	42,000	55,000
46850	Mixed Drink Tax	160	200	200
46851	State Revenue Sharing - T.V.A.	530,534	530,000	610,000
46915	Contracted Prisoner Boarding	338,495	300,000	680,000
46960	Registrar's Salary Supplement	16,380	16,000	16,000
46980	Other State Grants	39,629	30,000	100,000
46990	Other State Revenues	2,000	4,000	0
TOTAL STATE OF TENNESSEE		\$ 1,347,712	\$ 1,412,200	\$ 1,917,210
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 0	\$ 16,000	\$ 16,000
47235	Homeland Security Grants	63,321	0	0
47590	Other Federal through State	0	84,000	0
47600	<u>Direct Federal Revenue</u>			
47660	FHA Grant	35,000	0	0
47990	Other Direct Federal Revenue	44,574	0	0
TOTAL FEDERAL GOVERNMENT		\$ 142,895	\$ 100,000	\$ 16,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 43,500	\$ 20,000	\$ 20,000
48140	Contracted Services	57,157	55,000	44,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues (Cont.)</u>				
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS (Cont.)</u>			
48600	<u>Citizens Groups</u>			
48610	Donations	\$ 75,000	\$ 0	\$ 0
48990	<u>Other</u>			
48990	Other	2,000	1,500	0
TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS		\$ 177,657	\$ 76,500	\$ 64,000
Total Estimated Revenues		\$ 10,484,229	\$ 9,881,406	\$ 10,925,997
<u>Estimated Expenditures</u>				
51000	<u>GENERAL GOVERNMENT</u>			
51100	<u>County Commission</u>			
191	Board and Committee Members Fees	\$ 38,881	\$ 53,011	\$ 54,601
204	State Retirement	1,769	2,000	2,060
307	Communication	1,900	2,200	2,200
331	Legal Services	59,633	0	0
351	Rentals	1,197	1,268	1,268
355	Travel	0	500	500
414	Duplicating Supplies	3,000	3,000	3,000
425	Gasoline	422	600	600
435	Office Supplies	1,558	1,700	1,700
599	Other Charges	543	600	600
Total County Commission		\$ 108,903	\$ 64,879	\$ 66,529
51220	<u>Beer Board</u>			
191	Board and Committee Members Fees	\$ 600	\$ 872	\$ 898
332	Legal Notices, Recording and Court Costs	0	70	70
Total Beer Board		\$ 600	\$ 942	\$ 968
51300	<u>County Mayor</u>			
101	County Official/Administrative Officer	\$ 70,666	\$ 73,001	\$ 78,198
307	Communication	2,200	2,200	2,200
320	Dues and Memberships	0	200	200
332	Legal Notices, Recording and Court Costs	1,715	1,700	1,700
337	Maintenance & Repair Services- Office Equipment	134	200	200
338	Maintenance & Repair Services- Vehicles	0	1,500	1,500
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	462	1,500	1,500
351	Rentals	599	600	600
355	Travel	351	900	900
425	Gasoline	884	850	850
435	Office Supplies	515	600	600
437	Periodicals	88	100	100
Total County Mayor		\$ 77,714	\$ 83,451	\$ 88,648
51400	<u>County Attorney</u>			
189	Other Salaries & Wages	\$ 18,005	\$ 18,262	\$ 18,810

Fayette County, Tennessee

General Fund

C

Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51400	<u>County Attorney (Cont.)</u>			
191	Board and Committee Members Fees	\$ 1,461	\$ 0	\$ 1,545
199	Other Per Diem & Fees	28,259	25,000	25,000
201	Social Security	367	1,138	1,138
204	State Retirement	460	1,426	1,426
212	Employer Medicare	86	267	267
Total County Attorney		\$ 48,638	\$ 46,093	\$ 48,186
51500	<u>Election Commission (Including Voter Registration)</u>			
103	Assistant(s)	\$ 26,216	\$ 27,160	\$ 30,000
105	Supervisor/Director	45,941	50,462	52,987
106	Deputy(ies)	0	24,855	26,500
168	Temporary Personnel	1,502	0	5,665
169	Part-time Personnel	6,011	10,000	12,360
192	Election Commission	6,130	7,210	7,725
193	Election Workers	0	45,320	40,000
196	In-Service Training	0	0	1,000
307	Communication	2,000	2,000	2,000
317	Data Processing Services	0	0	6,000
320	Dues and Memberships	150	200	400
331	Legal Services	0	300	300
332	Legal Notices, Recording and Court Costs	1,546	5,000	6,000
337	Maintenance & Repair Services- Office Equipment	6,377	7,000	4,000
348	Postal Charges	7,500	10,000	5,000
349	Printing, Stationery and Forms	1,910	6,000	5,000
351	Rentals	2,394	2,500	2,500
355	Travel	1,810	5,000	5,000
435	Office Supplies	4,017	4,000	5,000
499	Other Supplies and Materials	2,622	4,000	5,000
709	Data Processing Equipment	3,000	5,000	15,000
719	Office Equipment	0	3,000	3,000
Total Election Commission (Including Voter Registration)		\$ 119,126	\$ 219,007	\$ 240,437
51600	<u>Register of Deeds</u>			
307	Communication	\$ 606	\$ 700	\$ 700
317	Data Processing Services	23,052	28,000	28,000
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	2,051	2,000	1,500
351	Rentals	2,028	2,223	2,223
355	Travel	1,122	1,500	2,000
435	Office Supplies	1,180	1,500	1,500
719	Office Equipment	579	0	0
Total Register of Deeds		\$ 30,718	\$ 36,023	\$ 36,023
51710	<u>Development</u>			
103	Assistant(s)	\$ 28,656	\$ 60,668	\$ 85,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51710	<u>Development (Cont.)</u>			
105	Supervisor/Director	\$ 39,895	\$ 51,364	\$ 52,905
106	Deputy(ies)	0	0	25,000
161	Secretary(s)	25,601	29,355	30,500
191	Board and Committee Members Fees	5,466	8,398	8,652
307	Communication	1,500	1,500	1,500
321	Engineering Services	35,000	0	0
332	Legal Notices, Recording and Court Costs	2,651	2,000	3,000
337	Maintenance & Repair Services- Office Equipment	289	500	800
348	Postal Charges	76	100	100
351	Rentals	2,028	2,000	2,000
355	Travel	639	1,000	5,000
399	Other Contracted Services	0	0	1,200
435	Office Supplies	1,480	1,500	2,000
499	Other Supplies and Materials	658	1,000	20,000
599	Other Charges	100	100	100
713	Highway Construction	28,833	0	0
Total Development		\$ 172,872	\$ 159,485	\$ 237,757
51730	<u>Building</u>			
103	Assistant(s)	\$ 58,051	\$ 95,835	\$ 73,000
191	Board and Committee Members Fees	2	610	628
196	In-Service Training	337	1,000	1,000
307	Communication	2,200	2,000	2,000
332	Legal Notices, Recording and Court Costs	0	200	500
338	Maintenance & Repair Services- Vehicles	3,611	1,500	2,000
348	Postal Charges	28	50	75
349	Printing, Stationery and Forms	168	500	525
355	Travel	0	500	500
425	Gasoline	4,179	3,800	4,200
435	Office Supplies	381	250	250
499	Other Supplies and Materials	100	0	500
599	Other Charges	250	250	250
708	Communication Equipment	0	500	500
Total Building		\$ 69,307	\$ 106,995	\$ 85,928
51800	<u>County Buildings</u>			
166	Custodial Personnel	\$ 18,621	\$ 22,010	\$ 25,000
168	Temporary Personnel	950	3,183	3,278
307	Communication	1,000	1,000	1,000
335	Maintenance & Repair Services- Buildings	36,128	35,000	90,300
348	Postal Charges	20,000	20,000	20,000
351	Rentals	12,360	12,500	27,513
410	Custodial Supplies	4,530	6,000	6,000
425	Gasoline	51	150	150
446	Small Tools	0	1,000	1,000

Fayette County, Tennessee

General Fund

Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51800	<u>County Buildings (Cont.)</u>			
451	Uniforms	\$ 0	\$ 500	\$ 500
452	Utilities	30,776	32,000	32,000
499	Other Supplies and Materials	484	500	500
711	Furniture and Fixtures	398	500	500
734	Disabilities Act Improvements	18,089	50,000	50,000
791	Other Construction	9,629	0	118,157
Total County Buildings		\$ 153,016	\$ 184,343	\$ 375,898
51810	<u>Other Facilities</u>			
307	Communication	\$ 970	\$ 2,000	\$ 2,000
335	Maintenance & Repair Services- Buildings	3,576	1,000	5,000
415	Electricity	1,595	4,000	4,000
442	Propane Gas	2,657	4,000	4,000
Total Other Facilities		\$ 8,798	\$ 11,000	\$ 15,000
51900	<u>Other General Administration</u>			
320	Dues and Memberships	\$ 42,436	\$ 42,747	\$ 85,077
Total Other General Administration		\$ 42,436	\$ 42,747	\$ 85,077
52000	<u>FINANCE</u>			
52100	<u>Accounting and Budgeting</u>			
103	Assistant(s)	\$ 0	\$ 20,500	\$ 18,342
105	Supervisor/Director	36,460	37,554	41,610
122	Purchasing Personnel	37,409	38,531	42,692
162	Clerical Personnel	28,215	27,975	61,000
196	In-Service Training	0	300	300
301	Accounting Services	1,428	1,250	1,250
305	Audit Services	6,977	7,500	7,500
307	Communication	547	1,500	1,500
317	Data Processing Services	8,416	9,000	9,000
332	Legal Notices, Recording and Court Costs	340	800	800
337	Maintenance & Repair Services- Office Equipment	70	100	100
349	Printing, Stationery and Forms	1,070	1,500	1,500
351	Rentals	598	700	700
355	Travel	128	1,000	1,000
414	Duplicating Supplies	168	1,600	1,600
435	Office Supplies	840	1,200	1,200
709	Data Processing Equipment	2,000	2,000	2,000
719	Office Equipment	1,026	1,200	1,200
Total Accounting and Budgeting		\$ 125,692	\$ 154,210	\$ 193,294
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 54,048	\$ 56,069	\$ 58,872
103	Assistant(s)	26,369	27,160	30,000
106	Deputy(ies)	42,140	46,771	78,345

Fayette County, Tennessee

General Fund

Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
52000	<u>FINANCE (Cont.)</u>			
52300	<u>Property Assessor's Office (Cont.)</u>			
108	Investigator(s)	\$ 32,203	\$ 56,967	\$ 34,164
191	Board and Committee Members Fees	420	515	600
196	In-Service Training	0	3,000	3,000
307	Communication	1,200	794	1,200
308	Consultants	22,840	23,000	23,000
317	Data Processing Services	14,831	14,500	14,500
320	Dues and Memberships	233	233	233
332	Legal Notices, Recording and Court Costs	77	300	200
335	Maintenance & Repair Services- Buildings	0	500	500
337	Maintenance & Repair Services- Office Equipment	0	200	200
338	Maintenance & Repair Services- Vehicles	2,667	500	500
348	Postal Charges	1,144	1,000	1,000
349	Printing, Stationery and Forms	469	500	1,500
351	Rentals	943	1,000	700
355	Travel	356	1,500	2,500
425	Gasoline	3,284	3,000	3,500
435	Office Supplies	793	500	5,000
499	Other Supplies and Materials	0	0	2,000
709	Data Processing Equipment	0	0	3,000
711	Furniture and Fixtures	0	0	1,000
719	Office Equipment	0	0	12,000
Total Property Assessor's Office		\$ 204,017	\$ 238,009	\$ 277,514
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 54,048	\$ 56,069	\$ 58,872
103	Assistant(s)	26,369	27,160	30,000
106	Deputy(ies)	45,055	46,407	51,500
186	Longevity Pay	1,900	2,100	2,300
196	In-Service Training	730	1,000	1,200
307	Communication	2,000	2,000	2,000
317	Data Processing Services	7,524	7,524	8,900
320	Dues and Memberships	350	250	250
332	Legal Notices, Recording and Court Costs	30	250	250
337	Maintenance & Repair Services- Office Equipment	443	1,000	1,000
348	Postal Charges	148	148	156
349	Printing, Stationery and Forms	2,232	2,500	2,500
351	Rentals	1,129	1,548	1,548
355	Travel	2,606	2,500	3,500
435	Office Supplies	751	1,000	1,200
499	Other Supplies and Materials	930	1,200	1,200
709	Data Processing Equipment	14,539	500	4,200
719	Office Equipment	503	250	500
Total County Trustee's Office		\$ 161,287	\$ 153,406	\$ 171,076

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
52000	<u>FINANCE (Cont.)</u>			
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 54,048	\$ 56,069	\$ 58,872
103	Assistant(s)	26,369	27,160	30,000
106	Deputy(ies)	88,538	97,877	125,000
196	In-Service Training	0	500	500
307	Communication	3,273	2,500	3,000
317	Data Processing Services	16,182	17,500	1,000
320	Dues and Memberships	150	600	600
332	Legal Notices, Recording and Court Costs	104	300	500
337	Maintenance & Repair Services- Office Equipment	48	1,000	1,000
349	Printing, Stationery and Forms	871	2,000	2,500
351	Rentals	2,194	1,600	2,394
355	Travel	446	1,500	1,500
435	Office Supplies	1,773	2,000	3,000
499	Other Supplies and Materials	0	200	300
599	Other Charges	0	200	200
709	Data Processing Equipment	0	500	500
719	Office Equipment	0	600	2,000
Total County Clerk's Office		\$ 193,996	\$ 212,106	\$ 232,866
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 54,048	\$ 56,069	\$ 58,872
103	Assistant(s)	0	27,160	30,000
106	Deputy(ies)	43,537	22,609	26,500
194	Jury and Witness Fees	14,053	16,302	17,000
196	In-Service Training	181	500	600
307	Communication	2,500	2,500	2,500
317	Data Processing Services	5,195	5,042	5,042
320	Dues and Memberships	95	95	95
337	Maintenance & Repair Services- Office Equipment	48	800	800
348	Postal Charges	78	100	100
349	Printing, Stationery and Forms	2,105	2,000	2,000
354	Transportation - Other than Students	760	2,000	2,000
355	Travel	2,281	2,500	2,500
435	Office Supplies	1,007	1,200	1,200
719	Office Equipment	1,411	600	600
Total Circuit Court		\$ 127,299	\$ 139,477	\$ 149,809
53300	<u>General Sessions Court</u>			
103	Assistant(s)	\$ 26,369	\$ 27,160	\$ 30,000
106	Deputy(ies)	88,862	90,436	100,000
169	Part-time Personnel	3,818	0	0
196	In-Service Training	0	500	500
307	Communication	2,000	2,000	2,000
317	Data Processing Services	2,324	2,702	3,830

Fayette County, Tennessee

General Fund

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Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
53000	<u>ADMINISTRATION OF JUSTICE (Cont.)</u>			
53300	<u>General Sessions Court (Cont.)</u>			
337	Maintenance & Repair Services- Office Equipment	\$ 44	\$ 600	\$ 600
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	1,768	2,000	2,000
351	Rentals	3,462	3,600	3,600
435	Office Supplies	851	1,000	1,000
Total General Sessions Court		\$ 129,598	\$ 130,098	\$ 143,630
53310	<u>General Sessions Judge</u>			
102	Judge(s)	\$ 118,548	\$ 132,700	\$ 139,036
189	Other Salaries & Wages	0	19,210	23,742
196	In-Service Training	278	1,000	1,000
307	Communication	1,200	1,000	1,000
355	Travel	530	900	900
432	Library Books/Media	1,008	2,000	2,000
435	Office Supplies	31	300	300
499	Other Supplies and Materials	966	700	700
Total General Sessions Judge		\$ 122,561	\$ 157,810	\$ 168,678
53320	<u>General Sessions Court Clerk</u>			
103	Assistant(s)	\$ 0	\$ 27,160	\$ 30,000
106	Deputy(ies)	22,433	0	25,000
169	Part-time Personnel	0	8,240	0
307	Communication	500	600	600
317	Data Processing Services	4,526	4,640	4,850
337	Maintenance & Repair Services- Office Equipment	0	300	300
349	Printing, Stationery and Forms	379	500	500
351	Rentals	1,434	1,500	1,500
355	Travel	0	600	600
435	Office Supplies	554	500	500
452	Utilities	0	300	300
719	Office Equipment	232	0	0
Total General Sessions Court Clerk		\$ 30,058	\$ 44,340	\$ 64,150
53330	<u>Drug Court</u>			
168	Temporary Personnel	\$ 0	\$ 0	\$ 33,000
201	Social Security	0	0	2,046
204	State Retirement	0	0	2,990
205	Employee and Dependent Insurance	0	0	5,303
212	Employer Medicare	0	0	478
307	Communication	0	0	1,400
322	Evaluation and Testing	0	0	5,000
348	Postal Charges	0	0	200
349	Printing, Stationery and Forms	0	0	120
351	Rentals	0	0	1,440
355	Travel	0	0	2,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
53000	<u>ADMINISTRATION OF JUSTICE (Cont.)</u>			
53330	<u>Drug Court (Cont.)</u>			
358	Remittance of Revenue Collected	\$ 12,001	\$ 0	\$ 0
399	Other Contracted Services	0	0	14,623
411	Data Processing Supplies	0	0	2,500
435	Office Supplies	0	0	3,000
513	Worker's Compensation Insurance	0	0	4,600
711	Furniture and Fixtures	0	0	1,300
Total Drug Court		\$ 12,001	\$ 0	\$ 80,000
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 54,048	\$ 56,069	\$ 58,872
103	Assistant(s)	26,369	27,160	30,000
106	Deputy(ies)	45,047	48,937	51,500
169	Part-time Personnel	0	0	2,500
194	Jury and Witness Fees	178	3,000	3,000
196	In-Service Training	878	1,700	1,700
307	Communication	3,350	3,350	3,000
317	Data Processing Services	6,020	6,286	6,750
320	Dues and Memberships	170	170	500
332	Legal Notices, Recording and Court Costs	6,431	8,000	8,000
337	Maintenance & Repair Services- Office Equipment	48	700	700
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	2,411	2,000	2,250
351	Rentals	2,466	2,750	2,800
355	Travel	2,363	2,000	2,200
411	Data Processing Supplies	809	1,000	1,100
435	Office Supplies	1,507	1,500	1,750
709	Data Processing Equipment	8,019	0	0
719	Office Equipment	415	1,200	1,500
Total Chancery Court		\$ 160,629	\$ 165,922	\$ 178,222
53500	<u>Juvenile Court</u>			
112	Youth Service Officer(s)	\$ 36,712	\$ 35,548	\$ 37,813
161	Secretary(s)	17,367	3,030	0
196	In-Service Training	478	2,000	2,000
201	Social Security	1,077	0	0
212	Employer Medicare	252	0	0
307	Communication	3,750	2,750	2,750
309	Contracts with Government Agencies	3,675	10,000	10,000
320	Dues and Memberships	150	400	400
337	Maintenance & Repair Services- Office Equipment	0	500	500
348	Postal Charges	125	125	125
354	Transportation - Other than Students	577	750	750
355	Travel	1,900	1,000	1,000
399	Other Contracted Services	0	1,700	1,700
432	Library Books/Media	0	100	100

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General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
53000	<u>ADMINISTRATION OF JUSTICE (Cont.)</u>			
53500	<u>Juvenile Court (Cont.)</u>			
435	Office Supplies	\$ 918	\$ 1,200	\$ 1,200
437	Periodicals	0	100	100
	Total Juvenile Court	\$ 66,981	\$ 59,203	\$ 58,438
53600	<u>District Attorney General</u>			
103	Assistant(s)	\$ 0	\$ 5,150	\$ 0
201	Social Security	0	319	0
212	Employer Medicare	0	75	0
513	Worker's Compensation Insurance	0	100	0
	Total District Attorney General	\$ 0	\$ 5,644	\$ 0
54000	<u>PUBLIC SAFETY</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 67,301	\$ 69,525	\$ 74,474
105	Supervisor/Director	0	0	115,934
106	Deputy(ies)	616,220	707,514	608,351
108	Investigator(s)	146,123	150,936	117,086
109	Captain(s)	178,752	182,774	79,685
110	Lieutenant(s)	0	0	115,865
115	Sergeant(s)	34,275	35,966	189,942
140	Salary Supplements	15,561	19,733	21,630
169	Part-time Personnel	28,436	53,045	82,973
187	Overtime Pay	30,783	42,436	58,519
196	In-Service Training	103	4,500	10,500
205	Employee and Dependent Insurance	133,253	134,810	148,291
307	Communication	8,205	10,500	10,500
335	Maintenance & Repair Services- Buildings	5,697	6,500	6,500
337	Maintenance & Repair Services- Office Equipment	6,075	19,000	19,000
338	Maintenance & Repair Services- Vehicles	46,253	50,000	55,000
340	Medical and Dental Services	671	900	1,500
348	Postal Charges	996	2,000	2,000
349	Printing, Stationery and Forms	3,123	3,500	3,500
351	Rentals	2,518	10,650	11,000
355	Travel	55	1,500	2,500
425	Gasoline	149,616	140,000	168,000
435	Office Supplies	2,794	3,500	5,500
451	Uniforms	13,958	14,500	18,000
452	Utilities	8,784	8,500	8,500
499	Other Supplies and Materials	4,156	5,000	6,000
506	Liability Insurance	62,956	66,103	72,711
515	Liability Claims	0	7,000	7,000
599	Other Charges	0	475	475
707	Building Improvements	0	4,000	4,000
708	Communication Equipment	13,606	10,000	10,000
709	Data Processing Equipment	15,103	4,000	4,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54110	<u>Sheriff's Department (Cont.)</u>			
718	Motor Vehicles	\$ 53,170	\$ 60,000	\$ 85,000
719	Office Equipment	530	0	0
Total Sheriff's Department		\$ 1,649,073	\$ 1,828,867	\$ 2,123,936
54150	<u>Drug Enforcement</u>			
105	Supervisor/Director	\$ 34,910	\$ 36,556	\$ 39,298
108	Investigator(s)	72,470	73,111	117,893
140	Salary Supplements	1,556	1,854	2,472
186	Longevity Pay	900	1,000	1,000
187	Overtime Pay	2,450	3,090	4,950
201	Social Security	6,446	6,835	7,519
204	State Retirement	8,604	8,961	9,857
205	Employee and Dependent Insurance	14,027	14,100	15,510
212	Employer Medicare	1,507	2,008	2,209
Total Drug Enforcement		\$ 142,870	\$ 147,515	\$ 200,708
54210	<u>Jail</u>			
103	Assistant(s)	\$ 38,292	\$ 39,441	\$ 40,624
105	Supervisor/Director	40,252	41,460	42,704
110	Lieutenant(s)	0	0	94,801
115	Sergeant(s)	0	0	93,194
121	Data Processing Personnel	28,022	28,863	30,000
131	Medical Personnel	0	0	20,000
140	Salary Supplements	519	618	618
148	Dispatchers/Radio Operators	226,593	272,383	293,550
160	Guards	289,818	310,380	472,770
161	Secretary(s)	27,232	28,049	30,000
165	Cafeteria Personnel	9,916	12,738	47,873
167	Maintenance Personnel	0	0	34,000
169	Part-time Personnel	0	0	39,750
187	Overtime Pay	50,135	63,775	25,938
196	In-Service Training	0	0	10,000
205	Employee and Dependent Insurance	105,979	106,001	113,046
312	Contracts with Private Agencies	1,721	2,900	2,900
317	Data Processing Services	2,122	6,000	6,000
335	Maintenance & Repair Services- Buildings	22,740	22,000	1,000
338	Maintenance & Repair Services- Vehicles	278	2,000	2,000
340	Medical and Dental Services	67,591	68,000	50,000
348	Postal Charges	0	1,000	1,000
349	Printing, Stationery and Forms	0	0	3,500
355	Travel	2,357	4,500	6,000
410	Custodial Supplies	18,786	15,000	20,000
421	Food Preparation Supplies	0	250	250
422	Food Supplies	101,116	101,500	132,000
425	Gasoline	4,042	4,000	6,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54210	<u>Jail (Cont.)</u>			
435	Office Supplies	\$ 2,897	\$ 3,000	\$ 5,000
441	Prisoners Clothing	2,974	5,500	5,500
451	Uniforms	7,608	12,000	12,000
452	Utilities	42,921	43,000	120,000
499	Other Supplies and Materials	2,956	3,200	3,200
506	Liability Insurance	31,531	32,000	35,200
707	Building Improvements	57,050	2,000	2,000
708	Communication Equipment	16,302	4,000	4,000
711	Furniture and Fixtures	0	4,000	1,000
716	Law Enforcement Equipment	4,015	7,000	7,000
718	Motor Vehicles	8,450	5,000	5,000
790	Other Equipment	7,430	7,500	7,500
Total Jail		\$ 1,221,645	\$ 1,259,058	\$ 1,826,918
54220	<u>Workhouse</u>			
160	Guards	\$ 14,148	\$ 15,356	\$ 15,817
165	Cafeteria Personnel	9,916	9,876	10,172
312	Contracts with Private Agencies	2,526	3,600	0
340	Medical and Dental Services	927	1,000	1,000
422	Food Supplies	2,500	2,500	2,500
499	Other Supplies and Materials	300	300	300
Total Workhouse		\$ 30,317	\$ 32,632	\$ 29,789
54310	<u>Fire Prevention and Control</u>			
103	Assistant(s)	\$ 24,000	\$ 12,688	\$ 22,180
105	Supervisor/Director	24,720	39,000	40,170
169	Part-time Personnel	29,894	36,000	45,000
196	In-Service Training	7,110	11,000	12,500
307	Communication	6,376	6,000	8,100
309	Contracts with Government Agencies	159,925	140,000	180,000
320	Dues and Memberships	1,114	1,250	1,450
322	Evaluation and Testing	70	900	1,200
326	Forest Resource Services	2,000	2,000	2,000
330	Operating Lease Payments	11,250	11,250	11,250
333	Licenses	176	850	900
335	Maintenance & Repair Services- Buildings	9,423	12,000	14,000
336	Maintenance & Repair Services- Equipment	2,458	2,500	3,500
338	Maintenance & Repair Services- Vehicles	22,303	25,000	44,000
339	Matching Share	248,415	26,000	26,000
348	Postal Charges	190	200	250
349	Printing, Stationery and Forms	253	250	600
355	Travel	863	2,500	3,300
411	Data Processing Supplies	2,500	3,500	3,500
412	Diesel Fuel	6,273	7,500	12,500
413	Drugs and Medical Supplies	2,758	3,000	3,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54310	<u>Fire Prevention and Control (Cont.)</u>			
425	Gasoline	\$ 5,190	\$ 5,000	\$ 6,000
434	Natural Gas	0	7,000	7,000
435	Office Supplies	499	750	1,890
442	Propane Gas	0	5,000	6,500
451	Uniforms	1,772	3,500	14,049
452	Utilities	12,334	4,500	9,000
499	Other Supplies and Materials	6,347	7,500	23,100
502	Building and Contents Insurance	4,914	5,600	6,155
506	Liability Insurance	2,200	2,500	2,750
511	Vehicle and Equipment Insurance	30,617	32,000	43,950
513	Worker's Compensation Insurance	15,850	17,000	19,755
599	Other Charges	3,683	3,000	6,700
610	Principal on Capitalized Leases	34,056	0	0
611	Interest on Capitalized Leases	3,899	0	0
701	Administration Equipment	0	0	2,250
707	Building Improvements	0	10,000	110,000
708	Communication Equipment	0	3,500	57,385
718	Motor Vehicles	5,017	43,000	22,000
719	Office Equipment	0	0	2,800
790	Other Equipment	6,300	17,000	69,820
791	Other Construction	0	7,500	24,000
Total Fire Prevention and Control		\$ 694,749	\$ 517,738	\$ 870,504
54410	<u>Civil Defense</u>			
103	Assistant(s)	\$ 0	\$ 0	\$ 25,000
105	Supervisor/Director	32,960	33,949	42,000
106	Deputy(ies)	0	0	12,000
169	Part-time Personnel	0	12,463	0
307	Communication	3,656	4,700	5,300
332	Legal Notices, Recording and Court Costs	0	200	200
338	Maintenance & Repair Services- Vehicles	1,380	2,000	3,000
348	Postal Charges	109	140	140
349	Printing, Stationery and Forms	0	200	200
351	Rentals	881	1,000	1,000
355	Travel	124	600	600
412	Diesel Fuel	0	0	1,500
425	Gasoline	3,900	2,000	4,500
435	Office Supplies	340	500	500
451	Uniforms	0	600	600
452	Utilities	202	2,505	2,505
499	Other Supplies and Materials	117,670	84,000	0
599	Other Charges	32	100	700
719	Office Equipment	0	0	400
790	Other Equipment	3,587	3,000	3,000

Fayette County, Tennessee

General Fund

C

Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54410	<u>Civil Defense (Cont.)</u>			
	Total Civil Defense	\$ 164,841	\$ 147,957	\$ 103,145
54420	<u>Rescue Squad</u>			
338	Maintenance & Repair Services- Vehicles	\$ 3,023	\$ 5,000	\$ 5,000
412	Diesel Fuel	0	350	500
425	Gasoline	2,949	2,300	3,000
499	Other Supplies and Materials	8,787	15,000	15,000
506	Liability Insurance	836	1,320	1,584
718	Motor Vehicles	0	0	32,000
	Total Rescue Squad	\$ 15,595	\$ 23,970	\$ 57,084
54610	<u>County Coroner/Medical Examiner</u>			
309	Contracts with Government Agencies	\$ 13,804	\$ 20,000	\$ 20,000
	Total County Coroner/Medical Examiner	\$ 13,804	\$ 20,000	\$ 20,000
54900	<u>Other Public Safety</u>			
142	Mechanic(s)	\$ 57,204	\$ 58,920	\$ 60,688
187	Overtime Pay	4,675	5,150	5,305
205	Employee and Dependent Insurance	9,351	9,375	10,316
307	Communication	52	700	700
338	Maintenance & Repair Services- Vehicles	233	1,500	2,000
351	Rentals	6,000	6,000	6,000
417	Equipment Parts - Light	68,245	68,500	68,500
425	Gasoline	10,519	8,000	8,500
451	Uniforms	652	700	700
452	Utilities	6,491	6,000	6,000
499	Other Supplies and Materials	401	1,700	2,000
717	Maintenance Equipment	1,920	4,000	6,000
	Total Other Public Safety	\$ 165,743	\$ 170,545	\$ 176,709
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
191	Board and Committee Members Fees	\$ 296	\$ 412	\$ 515
307	Communication	2,680	4,500	4,500
328	Janitorial Services	12,519	13,200	14,000
335	Maintenance & Repair Services- Buildings	13,814	16,500	15,700
348	Postal Charges	1,340	5,500	5,412
413	Drugs and Medical Supplies	4,050	6,000	5,800
435	Office Supplies	3,104	5,500	5,000
452	Utilities	8,498	8,300	9,000
	Total Local Health Center	\$ 46,301	\$ 59,912	\$ 59,927
55120	<u>Rabies and Animal Control</u>			
106	Deputy(ies)	\$ 25,186	\$ 26,072	\$ 26,854
108	Investigator(s)	27,065	27,238	28,267

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55120	<u>Rabies and Animal Control (Cont.)</u>			
307	Communication	\$ 286	\$ 500	\$ 500
335	Maintenance & Repair Services- Buildings	0	500	500
338	Maintenance & Repair Services- Vehicles	8,037	7,000	7,000
355	Travel	0	600	800
357	Veterinary Services	425	1,000	1,000
401	Animal Food and Supplies	0	1,000	1,000
425	Gasoline	9,939	9,000	9,000
451	Uniforms	556	700	700
452	Utilities	1,899	2,500	2,500
499	Other Supplies and Materials	1,585	1,500	2,000
718	Motor Vehicles	4,500	6,000	6,000
Total Rabies and Animal Control		\$ 79,478	\$ 83,610	\$ 86,121
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	\$ 44,084	\$ 45,407	\$ 46,769
161	Secretary(s)	25,640	26,409	30,000
164	Attendants	496,131	493,319	561,683
169	Part-time Personnel	43,976	73,917	78,298
187	Overtime Pay	113,432	126,773	174,490
196	In-Service Training	890	3,090	3,000
201	Social Security	42,818	49,969	49,969
204	State Retirement	50,620	48,792	55,500
205	Employee and Dependent Insurance	92,342	88,523	97,376
210	Unemployment Compensation	0	500	500
212	Employer Medicare	10,014	11,685	11,685
307	Communication	4,000	4,000	4,000
333	Licenses	1,150	1,200	1,500
335	Maintenance & Repair Services- Buildings	3,167	3,000	3,000
337	Maintenance & Repair Services- Office Equipment	2,454	1,200	1,200
338	Maintenance & Repair Services- Vehicles	25,602	21,104	21,104
348	Postal Charges	4,999	5,000	5,000
349	Printing, Stationery and Forms	0	0	1,000
351	Rentals	0	0	900
355	Travel	338	400	400
410	Custodial Supplies	2,631	2,000	2,000
412	Diesel Fuel	45,949	35,000	45,000
413	Drugs and Medical Supplies	43,704	45,000	48,000
425	Gasoline	999	2,000	2,000
435	Office Supplies	4,402	2,500	4,000
451	Uniforms	5,959	4,000	4,000
452	Utilities	8,676	8,000	10,000
502	Building and Contents Insurance	636	1,000	1,100
511	Vehicle and Equipment Insurance	21,955	23,000	28,500
708	Communication Equipment	817	2,500	2,500
711	Furniture and Fixtures	0	500	500

Fayette County, Tennessee

General Fund

C

Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55130	<u>Ambulance/Emergency Medical Services (Cont.)</u>			
718	Motor Vehicles	\$ 41,864	\$ 58,000	\$ 58,000
791	Other Construction	0	5,000	5,000
	Total Ambulance/Emergency Medical Services	\$ 1,139,249	\$ 1,192,788	\$ 1,357,974
55160	<u>Dental Health Program</u>			
131	Medical Personnel	\$ 124,542	\$ 203,951	\$ 148,163
133	Paraprofessionals	21,115	21,741	23,892
162	Clerical Personnel	58,422	67,239	89,894
186	Longevity Pay	800	900	2,000
201	Social Security	12,647	18,219	16,377
204	State Retirement	14,207	22,833	24,607
205	Employee and Dependent Insurance	20,261	48,108	35,500
212	Employer Medicare	2,958	4,260	3,837
299	Other Fringe Benefits	1,974	2,000	5,595
355	Travel	2,944	4,000	7,600
413	Drugs and Medical Supplies	16,781	18,000	20,000
	Total Dental Health Program	\$ 276,651	\$ 411,251	\$ 377,465
55180	<u>Crippled Children Services</u>			
309	Contracts with Government Agencies	\$ 2,216	\$ 2,216	\$ 2,216
	Total Crippled Children Services	\$ 2,216	\$ 2,216	\$ 2,216
55190	<u>Other Local Health Services</u>			
310	Contracts with Other Public Agencies	\$ 14,000	\$ 14,000	\$ 2,060
	Total Other Local Health Services	\$ 14,000	\$ 14,000	\$ 2,060
55390	<u>Appropriation to State</u>			
309	Contracts with Government Agencies	\$ 25,761	\$ 25,761	\$ 25,761
	Total Appropriation to State	\$ 25,761	\$ 25,761	\$ 25,761
55520	<u>Aid to Dependent Children</u>			
499	Other Supplies and Materials	\$ 460	\$ 2,750	\$ 2,750
	Total Aid to Dependent Children	\$ 460	\$ 2,750	\$ 2,750
55590	<u>Other Local Welfare Services</u>			
316	Contributions	\$ 7,500	\$ 10,500	\$ 10,815
	Total Other Local Welfare Services	\$ 7,500	\$ 10,500	\$ 10,815
55720	<u>Sanitation Education/Information</u>			
141	Foremen	\$ 28,290	\$ 29,139	\$ 30,013
201	Social Security	1,754	1,807	1,861
204	State Retirement	2,198	2,265	2,333
205	Employee and Dependent Insurance	4,676	3,418	3,760
212	Employer Medicare	410	423	436
351	Rentals	5,600	5,600	5,600
443	Road Signs	0	1,000	1,000

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55720	<u>Sanitation Education/Information (Cont.)</u>			
451	Uniforms	\$ 374	\$ 550	\$ 550
499	Other Supplies and Materials	2,680	3,000	3,000
599	Other Charges	7,202	7,300	7,300
Total Sanitation Education/Information		\$ 53,184	\$ 54,502	\$ 55,853
56000	<u>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u>			
56300	<u>Senior Citizens Assistance</u>			
339	Matching Share	\$ 24,500	\$ 21,500	\$ 22,145
Total Senior Citizens Assistance		\$ 24,500	\$ 21,500	\$ 22,145
56500	<u>Libraries</u>			
103	Assistant(s)	\$ 26,356	\$ 27,147	\$ 30,000
105	Supervisor/Director	31,628	33,087	34,080
129	Librarians	0	17,472	17,996
169	Part-time Personnel	18,468	9,485	9,770
201	Social Security	4,740	4,810	4,954
204	State Retirement	4,505	4,831	4,976
205	Employee and Dependent Insurance	4,676	4,600	5,060
212	Employer Medicare	1,109	1,177	1,212
307	Communication	1,647	2,250	2,250
335	Maintenance & Repair Services- Buildings	3,545	4,000	4,000
337	Maintenance & Repair Services- Office Equipment	392	600	600
349	Printing, Stationery and Forms	0	200	200
432	Library Books/Media	21,538	25,000	25,000
435	Office Supplies	754	400	400
452	Utilities	7,207	8,000	8,000
499	Other Supplies and Materials	968	1,000	1,000
599	Other Charges	0	500	500
709	Data Processing Equipment	1,463	1,500	1,500
Total Libraries		\$ 128,996	\$ 146,059	\$ 151,498
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
191	Board and Committee Members Fees	\$ 1,156	\$ 1,722	\$ 1,774
307	Communication	4,047	4,500	4,500
309	Contracts with Government Agencies	54,030	72,514	72,514
316	Contributions	870	500	500
320	Dues and Memberships	445	500	500
335	Maintenance & Repair Services- Buildings	1,574	1,500	1,500
351	Rentals	12,984	12,984	12,984
355	Travel	497	500	500
399	Other Contracted Services	1,457	1,500	1,500
410	Custodial Supplies	232	350	350
452	Utilities	3,419	4,800	4,800

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
57000	<u>AGRICULTURE & NATURAL RESOURCES (Cont.)</u>			
57100	<u>Agriculture Extension Service (Cont.)</u>			
	Total Agriculture Extension Service	\$ 80,711	\$ 101,370	\$ 101,422
57500	<u>Soil Conservation</u>			
161	Secretary(s)	\$ 23,107	\$ 23,800	\$ 26,500
163	Educational Assistants	25,231	25,988	28,600
320	Dues and Memberships	1,865	1,650	1,650
351	Rentals	2,028	2,200	2,200
355	Travel	2,423	2,148	2,148
435	Office Supplies	0	200	200
	Total Soil Conservation	\$ 54,654	\$ 55,986	\$ 61,298
58000	<u>OTHER OPERATIONS</u>			
58120	<u>Industrial Development</u>			
191	Board and Committee Members Fees	\$ 0	\$ 1,591	\$ 1,639
452	Utilities	470	0	0
	Total Industrial Development	\$ 470	\$ 1,591	\$ 1,639
58220	<u>Airport</u>			
168	Temporary Personnel	\$ 0	\$ 0	\$ 32,400
191	Board and Committee Members Fees	0	3,090	3,183
307	Communication	581	700	700
335	Maintenance & Repair Services- Buildings	24,979	16,000	16,000
399	Other Contracted Services	1,740	30,000	30,000
425	Gasoline	11,494	0	0
452	Utilities	4,205	2,900	2,900
506	Liability Insurance	5,218	4,000	4,400
	Total Airport	\$ 48,217	\$ 56,690	\$ 89,583
58300	<u>Veterans' Services</u>			
105	Supervisor/Director	\$ 0	\$ 5,200	\$ 4,200
307	Communication	165	250	250
355	Travel	718	1,000	2,000
435	Office Supplies	678	350	350
	Total Veterans' Services	\$ 1,561	\$ 6,800	\$ 6,800
58400	<u>Other Charges</u>			
501	Boiler Insurance	\$ 40	\$ 600	\$ 660
506	Liability Insurance	61,987	82,351	90,587
508	Premiums on Corporate Surety Bonds	8,976	9,000	9,000
510	Trustee's Commission	132,297	150,000	150,000
540	Tax Relief Program	0	0	25,000
	Total Other Charges	\$ 203,300	\$ 241,951	\$ 275,247
58500	<u>Contributions to Other Agencies</u>			
310	Contracts with Other Public Agencies	\$ 27,321	\$ 16,821	\$ 17,326

Fayette County, Tennessee
General Fund
Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Expenditures (Cont.)</u>			
58000	<u>OTHER OPERATIONS (Cont.)</u>			
58500	<u>Contributions to Other Agencies (Cont.)</u>			
316	Contributions	\$ 0	\$ 29,500	\$ 35,815
	Total Contributions to Other Agencies	\$ 27,321	\$ 46,321	\$ 53,141
58600	<u>Employee Benefits</u>			
186	Longevity Pay	\$ 66,100	\$ 73,900	\$ 73,900
201	Social Security	219,458	213,569	340,000
204	State Retirement	247,679	256,882	530,000
205	Employee and Dependent Insurance	203,028	199,492	219,442
210	Unemployment Compensation	8,545	0	0
212	Employer Medicare	51,596	51,546	76,848
340	Medical and Dental Services	3,298	7,210	7,210
513	Worker's Compensation Insurance	177,965	304,131	305,565
	Total Employee Benefits	\$ 977,669	\$ 1,106,730	\$ 1,552,965
58900	<u>Miscellaneous</u>			
499	Other Supplies and Materials	\$ 20	\$ 500	\$ 500
509	Refunds	3,171	500	500
	Total Miscellaneous	\$ 3,191	\$ 1,000	\$ 1,000
	Total Estimated Expenditures	\$ 9,460,274	\$ 10,206,760	\$ 12,704,601
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 1,023,955	\$ (325,354)	\$ (1,778,604)
	Estimated Beginning Fund Balance, July 1	3,347,014	4,370,969	4,048,615
	Estimated Ending Fund Balance, June 30	\$ 4,370,969	\$ 4,045,615	\$ 2,270,011

Fayette County, Tennessee
Solid Waste/Sanitation Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-1

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43114	Solid Waste Disposal Fee	\$ 287,952	\$ 258,000	\$ 310,500
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 287,952	\$ 258,000	\$ 310,500
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 385,086	\$ 300,000	\$ 350,000
44145	Sale of Recycled Materials	106,615	145,516	130,000
44170	Miscellaneous Refunds	0	500	500
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	0	100	350
44530	Sale of Equipment	0	1,000	1,000
	TOTAL OTHER LOCAL REVENUES	\$ 491,701	\$ 447,116	\$ 481,850
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46170	Solid Waste Grants	\$ 12,900	\$ 15,000	\$ 15,000
46800	<u>Other State Revenues</u>			
46980	Other State Grants	0	10,000	10,000
	TOTAL STATE OF TENNESSEE	\$ 12,900	\$ 25,000	\$ 25,000
	Total Estimated Revenues	\$ 792,553	\$ 730,116	\$ 817,350
<u>Estimated Expenditures</u>				
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55732	<u>Convenience Centers</u>			
314	Contracts with Public Carriers	\$ 268,729	\$ 255,700	\$ 275,500
	Total Convenience Centers	\$ 268,729	\$ 255,700	\$ 275,500
55754	<u>Landfill Operation and Maintenance</u>			
105	Supervisor/Director	\$ 48,099	\$ 49,542	\$ 51,028
119	Accountants/Bookkeepers	25,949	27,416	30,000
144	Equipment Operators - Heavy	81,321	88,530	141,441
168	Temporary Personnel	240	0	6,180
186	Longevity Pay	3,700	4,200	3,500
187	Overtime Pay	11,414	12,000	5,150
191	Board and Committee Members Fees	0	500	500
196	In-Service Training	1,232	1,200	1,500
201	Social Security	10,420	13,445	14,577
204	State Retirement	12,089	16,461	21,372
205	Employee and Dependent Insurance	22,988	25,000	25,000
210	Unemployment Compensation	0	0	500
212	Employer Medicare	2,437	3,175	3,409
307	Communication	3,918	4,200	3,900
308	Consultants	0	0	1,000
317	Data Processing Services	5,211	5,300	6,100

Fayette County, Tennessee
Solid Waste/Sanitation Fund
Statement of Proposed Operations (Cont.)

D-1

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55754	<u>Landfill Operation and Maintenance (Cont.)</u>			
322	Evaluation and Testing	\$ 5,865	\$ 5,000	\$ 6,000
332	Legal Notices, Recording and Court Costs	218	1,500	1,500
333	Licenses	4,072	4,600	4,800
336	Maintenance & Repair Services- Equipment	3,940	6,500	7,100
340	Medical and Dental Services	0	300	300
355	Travel	597	700	800
412	Diesel Fuel	3,638	6,000	6,000
418	Equipment and Machinery Parts	26,759	26,000	34,000
425	Gasoline	11,944	13,000	13,000
433	Lubricants	848	1,000	1,000
450	Tires and Tubes	3,648	4,500	4,500
452	Utilities	8,466	8,700	8,700
499	Other Supplies and Materials	2,716	2,500	2,600
506	Liability Insurance	32,095	36,000	39,000
510	Trustee's Commission	6,608	5,700	6,500
513	Worker's Compensation Insurance	13,810	16,000	16,000
599	Other Charges	5,354	5,200	5,500
601	Principal on Bonds	12,978	0	0
603	Interest on Bonds	264	0	0
708	Communication Equipment	0	500	500
724	Site Development	5,618	10,000	20,000
733	Solid Waste Equipment	15,817	10,000	50,000
Total Landfill Operation and Maintenance		\$ 394,273	\$ 414,669	\$ 542,957
Total Estimated Expenditures		\$ 663,002	\$ 670,369	\$ 818,457
Excess of Estimated Revenues Over				
(Under) Estimated Expenditures				
		\$ 129,551	\$ 59,747	\$ (1,107)
Estimated Beginning Fund Balance, July 1		237,253	366,804	426,551
Estimated Ending Fund Balance, June 30		\$ 366,804	\$ 426,551	\$ 425,444

Fayette County, Tennessee
Drug Control Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-2

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42200	<u>Criminal Court</u>			
42240	Drug Control Fines	\$ 7,474	\$ 8,000	\$ 8,000
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	21,214	18,000	18,000
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	55,440	35,000	35,000
TOTAL FINES, FORFEITURES AND PENALTIES		\$ 84,128	\$ 61,000	\$ 61,000
<u>OTHER LOCAL REVENUES</u>				
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44170	Miscellaneous Refunds	\$ 55	\$ 0	\$ 0
TOTAL OTHER LOCAL REVENUES		\$ 55	\$ 0	\$ 0
Total Estimated Revenues		\$ 84,183	\$ 61,000	\$ 61,000
<u>Estimated Expenditures</u>				
54000	<u>PUBLIC SAFETY</u>			
54150	<u>Drug Enforcement</u>			
196	In-Service Training	\$ 0	\$ 0	\$ 6,000
307	Communication	4,000	4,000	4,000
316	Contributions	0	0	5,000
319	Confidential Drug Enforcement Payments	10,500	10,500	10,500
355	Travel	0	0	6,000
451	Uniforms	2,000	2,000	2,000
510	Trustee's Commission	500	500	500
790	Other Equipment	20,000	20,000	60,000
Total Drug Enforcement		\$ 37,000	\$ 37,000	\$ 94,000
Total Estimated Expenditures		\$ 37,000	\$ 37,000	\$ 94,000
Excess of Estimated Revenues Over (Under) Estimated Expenditures		\$ 47,183	\$ 24,000	\$ (33,000)
Estimated Beginning Fund Balance, July 1		153,867	153,867	177,867
Estimated Ending Fund Balance, June 30		\$ 201,050	\$ 177,867	\$ 144,867

Fayette County, Tennessee
Adequate Facilities/Development Tax Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-3

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40200	County Local Option Taxes			
40285	Adequate Facilities/Development Tax	\$ 524,222	\$ 577,933	\$ 700,000
	TOTAL LOCAL TAXES	\$ 524,222	\$ 577,933	\$ 700,000
	Total Estimated Revenues	\$ 524,222	\$ 577,933	\$ 700,000
<u>Estimated Expenditures</u>				
58000	<u>OTHER OPERATIONS</u>			
58900	<u>Miscellaneous</u>			
509	Refunds	\$ 6,469	\$ 2,000	\$ 2,000
510	Trustee's Commission	5,302	5,600	5,600
	Total Miscellaneous	\$ 11,771	\$ 7,600	\$ 7,600
	Total Estimated Expenditures	\$ 11,771	\$ 7,600	\$ 7,600
	Estimated Other Uses:			
99100	Transfers Out	\$ 0	\$ 440,000	\$ 357,600
	Total Estimated Expenditures and Other Uses	\$ 11,771	\$ 447,600	\$ 365,200
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ 512,451	\$ 130,333	\$ 334,800
	Estimated Beginning Fund Balance, July 1	376,220	888,671	1,019,004
	Estimated Ending Fund Balance, June 30	\$ 888,671	\$ 1,019,004	\$ 1,353,804

Fayette County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-4

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 554,192	\$ 608,198	\$ 534,570
40120	Trustee's Collections - Prior Year	24,116	24,400	28,000
40130	Circuit/Clerk & Master Collections - Prior Years	20,727	14,491	14,000
40140	Interest and Penalty	4,637	4,789	5,000
40150	Pick-up Taxes	136	0	0
40162	Payments in Lieu of Taxes - Local Utilities	406	165	500
40163	Payments in Lieu of Taxes - Other	1,272	1,444	1,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	405,693	444,320	419,923
40240	Wheel Tax	684,438	707,346	685,000
40285	Adequate Facilities/Development Tax	0	0	350,000
TOTAL LOCAL TAXES		\$ 1,695,617	\$ 1,805,153	\$ 2,037,993
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	\$ 1,495	\$ 0	\$ 1,000
44170	Miscellaneous Refunds	6,879	810	300
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	32,850	99,200	10,000
44570	Contributions & Gifts	47,733	18,010	15,000
44580	Performance Bond Forfeitures	0	0	130,000
TOTAL OTHER LOCAL REVENUES		\$ 88,957	\$ 118,020	\$ 156,300
46000	<u>STATE OF TENNESSEE</u>			
46400	<u>Public Works Grants</u>			
46410	Bridge Program	\$ 328,830	\$ 460,382	\$ 516,000
46420	State Aid Program	0	281,810	335,000
46800	<u>Other State Revenues</u>			
46920	Gasoline and Motor Fuel Tax	1,996,294	2,022,178	2,000,000
46930	Petroleum Special Tax	23,164	23,164	24,000
TOTAL STATE OF TENNESSEE		\$ 2,348,288	\$ 2,787,534	\$ 2,875,000
Total Estimated Revenues		\$ 4,132,862	\$ 4,710,707	\$ 5,069,293
<u>Estimated Expenditures</u>				
60000	<u>HIGHWAYS</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 63,581	\$ 67,463	\$ 72,204
119	Accountants/Bookkeepers	52,737	57,160	60,000
191	Board and Committee Members Fees	6,840	6,840	6,840
196	In-Service Training	2,163	2,378	2,500
317	Data Processing Services	6,961	13,116	9,800
320	Dues and Memberships	3,324	3,729	3,800
351	Rentals	3,139	2,879	3,200
435	Office Supplies	3,199	3,219	3,300

Fayette County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations (Cont.)

D-4

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
60000	<u>HIGHWAYS (Cont.)</u>			
61000	<u>Administration (Cont.)</u>			
599	Other Charges	\$ 10,098	\$ 13,263	\$ 14,000
	Total Administration	\$ 152,042	\$ 170,047	\$ 175,644
62000	<u>Highway and Bridge Maintenance</u>			
105	Supervisor/Director	\$ 116,841	\$ 123,378	\$ 136,560
141	Foremen	91,714	96,885	103,834
143	Equipment Operators	189,515	190,579	207,668
145	Equipment Operators - Light	73,193	77,420	83,616
147	Truck Drivers	237,189	230,512	263,662
149	Laborers	224,810	228,702	244,882
162	Clerical Personnel	25,418	27,381	28,800
186	Longevity Pay	39,300	42,300	41,200
187	Overtime Pay	13,066	9,308	10,000
327	Freight Expenses	124,164	97,863	100,000
399	Other Contracted Services	0	0	10,000
405	Asphalt - Liquid	20,000	11,246	18,000
409	Crushed Stone	47,756	38,169	55,000
443	Road Signs	9,969	11,218	10,000
446	Small Tools	564	505	500
456	Gravel and Chert	5,358	2,802	3,000
499	Other Supplies and Materials	2,509	2,315	3,000
	Total Highway and Bridge Maintenance	\$ 1,221,366	\$ 1,190,583	\$ 1,319,722
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanic(s)	\$ 116,537	\$ 114,183	\$ 127,900
336	Maintenance & Repair Services- Equipment	20,673	13,896	25,000
412	Diesel Fuel	103,401	108,857	115,000
418	Equipment and Machinery Parts	100,579	102,048	100,000
424	Garage Supplies	8,294	7,664	8,000
425	Gasoline	45,153	48,135	50,000
433	Lubricants	6,088	9,746	11,500
446	Small Tools	1,204	1,702	1,500
450	Tires and Tubes	25,964	16,995	25,000
499	Other Supplies and Materials	4,746	3,302	5,000
799	Other Capital Outlay	0	7,717	10,000
	Total Operation and Maintenance of Equipment	\$ 432,639	\$ 434,245	\$ 478,900
65000	<u>Other Charges</u>			
307	Communication	\$ 7,203	\$ 7,876	\$ 8,000
452	Utilities	15,747	15,566	18,000
506	Liability Insurance	127,110	135,096	142,000
508	Premiums on Corporate Surety Bonds	500	1,227	1,300
510	Trustee's Commission	42,876	44,843	46,000
515	Liability Claims	1,835	3,419	1,000

Fayette County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations (Cont.)

D-4

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Expenditures (Cont.)</u>			
60000	<u>HIGHWAYS (Cont.)</u>			
65000	<u>Other Charges (Cont.)</u>			
	Total Other Charges	\$ 195,271	\$ 208,027	\$ 216,300
66000	<u>Employee Benefits</u>			
201	Social Security	\$ 92,005	\$ 93,090	\$ 107,900
204	State Retirement	96,447	113,469	125,500
205	Employee and Dependent Insurance	195,593	198,690	222,750
210	Unemployment Compensation	36,447	456	2,000
322	Evaluation and Testing	785	1,690	2,000
513	Worker's Compensation Insurance	117,182	111,926	138,275
	Total Employee Benefits	\$ 538,459	\$ 519,321	\$ 598,425
68000	<u>Capital Outlay</u>			
705	Bridge Construction	\$ 61,446	\$ 124,755	\$ 100,000
713	Highway Construction	0	0	240,000
714	Highway Equipment	321,243	248,145	0
726	State Aid Projects	1,177,493	119,755	1,022,500
791	Other Construction	666,915	769,306	1,037,743
	Total Capital Outlay	\$ 2,227,097	\$ 1,261,961	\$ 2,400,243
90000	<u>CAPITAL PROJECTS</u>			
91200	<u>Highway & Street Capital Projects</u>			
799	Other Capital Outlay	\$ 15,918	\$ 44,941	\$ 130,000
	Total Highway & Street Capital Projects	\$ 15,918	\$ 44,941	\$ 130,000
	Total Estimated Expenditures	\$ 4,782,792	\$ 3,829,125	\$ 5,319,234
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (649,930)	\$ 881,582	\$ (249,941)
	Estimated Beginning Fund Balance, July 1	1,005,486	355,556	1,237,138
	Estimated Ending Fund Balance, June 30	\$ 355,556	\$ 1,237,138	\$ 987,197

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-5

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 4,071,315	\$ 4,849,373	\$ 5,386,809
40120	Trustee's Collections - Prior Year	175,415	180,635	220,000
40130	Circuit/Clerk & Master Collections - Prior Years	123,713	85,921	80,000
40140	Interest and Penalty	25,867	35,931	26,000
40162	Payments in Lieu of Taxes - Local Utilities	3,179	3,000	3,000
40163	Payments in Lieu of Taxes - Other	9,416	10,941	12,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,813,130	1,887,644	2,337,901
40300	<u>Statutory Local Taxes</u>			
40350	Interstate Telecommunications Tax	4,973	4,767	5,000
TOTAL LOCAL TAXES		\$ 6,227,008	\$ 7,058,212	\$ 8,070,710
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 3,454	\$ 2,986	\$ 3,000
TOTAL LICENSES AND PERMITS		\$ 3,454	\$ 2,986	\$ 3,000
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43513	Tuition - Summer School	\$ 300	\$ 0	\$ 0
43517	Tuition - Other	40,365	53,588	56,304
43551	School Based Health Services - FFS	97	0	0
43583	TBI Criminal Background Fee	4,368	5,088	5,000
TOTAL CHARGES FOR CURRENT SERVICES		\$ 45,130	\$ 58,676	\$ 61,304
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44120	Lease/Rentals	\$ 28,017	\$ 29,547	\$ 29,000
44130	Sale of Materials and Supplies	162	0	5,253
44170	Miscellaneous Refunds	4,371	52,605	0
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	12,311	32,475	0
44530	Sale of Equipment	0	700	8,359
44560	Damages Recovered from Individuals	278	7,767	0
44570	Contributions & Gifts	9,684	6,991	9,232
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	8,354	48,676	11,101
TOTAL OTHER LOCAL REVENUES		\$ 63,177	\$ 178,761	\$ 62,945
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46511	Basic Education Program	\$ 13,375,834	\$ 13,989,055	\$ 14,943,155
46515	Early Childhood Education	432,867	703,488	792,840
46550	Driver Education	9,046	4,860	9,000
46590	Other State Education Funds	119,943	195,349	146,503

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

D-5

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues (Cont.)</u>				
46000	<u>STATE OF TENNESSEE (Cont.)</u>			
46500	<u>State Education Funds (Cont.)</u>			
46610	Career Ladder Program	\$ 151,853	\$ 147,751	\$ 140,085
46612	Career Ladder - Extended Contract	64,940	64,913	62,398
46790	Other Vocational	3,773	8,000	8,000
46800	<u>Other State Revenues</u>			
46820	Income Tax	69,540	126,989	209,961
46850	Mixed Drink Tax	148	201	200
TOTAL STATE OF TENNESSEE		\$ 14,227,944	\$ 15,240,606	\$ 16,312,142
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47143	Special Education - Grants to States	\$ 68,589	\$ 68,639	\$ 201,691
47190	Title XX	1,968	3,605	5,867
47210	Job Training Partnership Act	104,499	151,951	239,503
47590	Other Federal through State	453,595	372,419	767,254
TOTAL FEDERAL GOVERNMENT		\$ 628,651	\$ 596,614	\$ 1,214,315
Total Estimated Revenues		\$ 21,195,364	\$ 23,135,855	\$ 25,724,416
Estimated Other Sources:				
49300	Capital Leases Issued	\$ 503,788	\$ 0	\$ 0
49800	Transfers In	30,416	57,333	54,071
Total Estimated Revenues and Other Sources		\$ 21,729,568	\$ 23,193,188	\$ 25,778,487
<u>Estimated Expenditures</u>				
71000	<u>INSTRUCTION</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 7,108,258	\$ 7,759,465	\$ 8,436,291
117	Career Ladder Program	73,390	67,595	64,000
127	Career Ladder Extended Contracts	33,622	41,698	36,000
128	Homebound Teachers	4,550	1,072	3,000
163	Educational Assistants	349,862	539,223	567,151
198	Non-certified substitute teachers	91,975	109,060	132,000
201	Social Security	450,750	503,788	533,006
204	State Retirement	418,252	524,004	588,257
207	Medical Insurance	573,673	624,390	706,000
212	Employer Medicare	105,987	118,257	124,655
299	Other Fringe Benefits	0	0	204
336	Maintenance & Repair Services- Equipment	1,047	1,267	0
355	Travel	1,174	87	0
399	Other Contracted Services	169,980	174,715	175,000
429	Instructional Supplies and Materials	91,640	131,341	151,600
449	Textbooks	192,191	290,829	350,000
499	Other Supplies and Materials	0	850	0
599	Other Charges	1,530	3,829	4,000

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

D-5

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
71000	<u>INSTRUCTION (Cont.)</u>			
71100	<u>Regular Instruction Program (Cont.)</u>			
722	Regular Instruction Equipment	\$ 3,350	\$ 9,772	\$ 0
Total Regular Instruction Program		\$ 9,671,231	\$ 10,901,242	\$ 11,871,164
71200	<u>Special Education Program</u>			
116	Teachers	\$ 1,098,215	\$ 1,161,322	\$ 1,274,372
117	Career Ladder Program	13,972	13,935	14,000
128	Homebound Teachers	2,462	3,678	2,500
163	Educational Assistants	82,957	80,103	82,506
189	Other Salaries & Wages	41,417	43,017	44,519
198	Non-certified substitute teachers	5,775	6,075	6,000
201	Social Security	73,192	76,656	88,282
204	State Retirement	68,986	81,402	90,803
207	Medical Insurance	95,807	106,143	99,000
212	Employer Medicare	17,120	17,930	20,647
299	Other Fringe Benefits	39,032	37,467	40,000
311	Contracts with Other School Systems	157,000	31,939	45,000
312	Contracts with Private Agencies	36,651	157,411	148,000
336	Maintenance & Repair Services- Equipment	0	4,814	0
429	Instructional Supplies and Materials	4,800	2,384	0
499	Other Supplies and Materials	378	2,339	0
725	Special Education Equipment	12,015	7,942	10,000
Total Special Education Program		\$ 1,749,779	\$ 1,834,557	\$ 1,965,629
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 628,098	\$ 652,243	\$ 735,640
117	Career Ladder Program	7,000	7,000	7,000
198	Non-certified substitute teachers	2,700	8,050	1,200
201	Social Security	37,121	38,584	46,045
204	State Retirement	34,969	39,822	46,118
207	Medical Insurance	60,872	62,602	65,292
212	Employer Medicare	8,681	9,023	10,769
299	Other Fringe Benefits	79	58	350
355	Travel	2,462	3,012	3,500
399	Other Contracted Services	3,111	3,878	3,700
429	Instructional Supplies and Materials	19,975	19,322	2,000
730	Vocational Instruction Equipment	9,442	6,672	11,000
Total Vocational Education Program		\$ 814,510	\$ 850,266	\$ 932,614
71600	<u>Adult Education Program</u>			
105	Supervisor/Director	\$ 2,226	\$ 2,140	\$ 0
116	Teachers	42,927	28,775	26,350
201	Social Security	1,619	696	1,200
204	State Retirement	235	23	0
207	Medical Insurance	132	0	0
212	Employer Medicare	665	447	450

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

D-5

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
71000	<u>INSTRUCTION (Cont.)</u>			
71600	<u>Adult Education Program (Cont.)</u>			
299	Other Fringe Benefits	\$ 200	\$ 200	\$ 0
429	Instructional Supplies and Materials	13,377	8,323	10,500
524	In Service/Staff Development	1,597	0	0
599	Other Charges	0	4,078	0
790	Other Equipment	7,189	0	0
Total Adult Education Program		\$ 70,167	\$ 44,682	\$ 38,500
72000	<u>SUPPORT SERVICES</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	\$ 46,662	\$ 47,973	\$ 49,146
117	Career Ladder Program	1,000	1,000	1,000
162	Clerical Personnel	10,751	11,265	13,491
201	Social Security	3,244	3,343	3,946
204	State Retirement	3,398	3,955	4,293
207	Medical Insurance	8,676	8,389	9,841
212	Employer Medicare	759	782	923
355	Travel	1,737	1,254	2,000
499	Other Supplies and Materials	243	515	1,095
Total Attendance		\$ 76,470	\$ 78,476	\$ 85,735
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 63,115	\$ 57,497	\$ 124,978
201	Social Security	3,616	3,407	7,964
204	State Retirement	4,904	5,209	9,904
207	Medical Insurance	6,158	4,037	7,846
212	Employer Medicare	846	797	1,863
299	Other Fringe Benefits	0	0	264
307	Communication	584	531	2,300
355	Travel	2,163	1,324	3,500
399	Other Contracted Services	0	0	2,100
413	Drugs and Medical Supplies	1,101	725	1,500
499	Other Supplies and Materials	0	0	2,100
524	In Service/Staff Development	650	420	1,000
599	Other Charges	0	0	1,673
735	Health Equipment	0	1,232	500
Total Health Services		\$ 83,137	\$ 75,179	\$ 167,492
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ 5,000	\$ 5,000	\$ 5,000
123	Guidance Personnel	331,995	341,925	424,769
135	Assessment Personnel	4,968	12,340	12,710
162	Clerical Personnel	15,838	12,235	16,802
189	Other Salaries & Wages	9,638	13,080	13,000
201	Social Security	21,761	23,009	29,286
204	State Retirement	20,503	23,925	29,935

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72130	<u>Other Student Support (Cont.)</u>			
207	Medical Insurance	\$ 35,388	\$ 29,610	\$ 22,000
212	Employer Medicare	5,090	5,381	6,850
299	Other Fringe Benefits	38	38	59
312	Contracts with Private Agencies	24,500	24,285	18,000
322	Evaluation and Testing	3,082	4,510	5,000
355	Travel	6,185	4,516	5,910
429	Instructional Supplies and Materials	7,412	4,251	3,400
524	In Service/Staff Development	0	1,800	0
599	Other Charges	13,126	15,610	18,000
	Total Other Student Support	\$ 504,524	\$ 521,515	\$ 610,721
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 160,748	\$ 165,445	\$ 169,226
117	Career Ladder Program	11,992	11,973	12,000
127	Career Ladder Extended Contracts	4,394	4,788	4,788
129	Librarians	384,206	395,174	407,682
138	Instructional Computer Personnel	42,600	44,135	45,194
201	Social Security	36,023	37,000	39,611
204	State Retirement	34,174	39,385	41,142
207	Medical Insurance	39,591	44,223	53,800
212	Employer Medicare	8,425	8,653	9,264
336	Maintenance & Repair Services- Equipment	5,254	13,683	18,000
355	Travel	10,261	6,360	5,000
399	Other Contracted Services	0	0	45,000
432	Library Books/Media	0	56,572	15,000
499	Other Supplies and Materials	0	21,874	4,000
524	In Service/Staff Development	3,773	8,000	111,917
599	Other Charges	715	4,376	5,000
790	Other Equipment	0	20,989	0
	Total Regular Instruction Program	\$ 742,156	\$ 882,630	\$ 986,624
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 52,096	\$ 53,552	\$ 54,873
117	Career Ladder Program	3,000	3,000	3,000
124	Psychological Personnel	0	38,722	40,688
135	Assessment Personnel	39,447	40,984	42,399
161	Secretary(s)	23,043	24,034	25,065
162	Clerical Personnel	17,164	21,505	22,150
189	Other Salaries & Wages	49,178	50,544	51,797
201	Social Security	10,923	13,611	14,878
204	State Retirement	10,812	15,426	16,306
207	Medical Insurance	19,307	24,137	27,203
212	Employer Medicare	2,554	3,183	3,480
299	Other Fringe Benefits	1,701	5,000	6,708
307	Communication	3,707	5,004	6,000

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72220	<u>Special Education Program (Cont.)</u>			
355	Travel	\$ 10,596	\$ 8,870	\$ 10,000
Total Special Education Program		\$ 243,528	\$ 307,572	\$ 324,547
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	\$ 53,045	\$ 54,518	\$ 55,880
117	Career Ladder Program	3,000	3,000	3,000
161	Secretary(s)	25,376	26,137	26,921
189	Other Salaries & Wages	144,676	184,382	377,850
201	Social Security	13,707	16,293	28,750
204	State Retirement	15,124	18,621	34,244
207	Medical Insurance	10,642	11,159	15,858
212	Employer Medicare	3,206	3,811	6,728
299	Other Fringe Benefits	1,810	1,112	8,687
307	Communication	2,720	3,291	5,280
336	Maintenance & Repair Services- Equipment	5,722	4,962	9,743
355	Travel	5,807	5,628	14,092
499	Other Supplies and Materials	20,893	19,643	27,720
599	Other Charges	12,127	9,120	60,199
790	Other Equipment	0	0	9,300
Total Vocational Education Program		\$ 317,855	\$ 361,677	\$ 684,252
72260	<u>Adult Programs</u>			
105	Supervisor/Director	\$ 48,274	\$ 49,787	\$ 51,719
117	Career Ladder Program	1,000	1,000	1,000
189	Other Salaries & Wages	142,502	94,788	100,401
201	Social Security	11,718	8,917	9,773
204	State Retirement	8,980	10,824	10,359
207	Medical Insurance	7,492	7,994	8,250
212	Employer Medicare	2,741	2,086	2,540
299	Other Fringe Benefits	500	500	600
355	Travel	1,677	447	2,000
399	Other Contracted Services	925	21,945	44,443
499	Other Supplies and Materials	0	669	12,400
524	In Service/Staff Development	3,984	2,605	218
599	Other Charges	18,563	23,545	46,424
722	Regular Instruction Equipment	0	0	9,400
Total Adult Programs		\$ 248,356	\$ 225,107	\$ 299,527
72310	<u>Board of Education</u>			
186	Longevity Pay	\$ 37,650	\$ 38,550	\$ 36,450
191	Board and Committee Members Fees	18,906	18,804	20,600
201	Social Security	3,322	3,410	3,537
204	State Retirement	3,078	3,671	3,465
210	Unemployment Compensation	52,099	32,662	30,000
212	Employer Medicare	803	814	827

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72310	<u>Board of Education (Cont.)</u>			
305	Audit Services	\$ 7,930	\$ 6,500	\$ 7,000
320	Dues and Memberships	13,898	14,208	14,000
331	Legal Services	1,130	5,873	5,000
355	Travel	12,870	8,392	10,700
506	Liability Insurance	49,972	42,995	34,460
508	Premiums on Corporate Surety Bonds	4,638	4,030	5,000
510	Trustee's Commission	152,734	165,622	166,000
513	Worker's Compensation Insurance	95,256	78,906	100,000
533	Criminal Investigation of Applicants - TBI	3,552	5,088	6,000
599	Other Charges	2,725	4,373	4,000
Total Board of Education		\$ 460,563	\$ 433,898	\$ 447,039
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 101,045	\$ 103,717	\$ 106,566
103	Assistant(s)	19,118	19,692	20,283
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	26,252	27,040	27,851
162	Clerical Personnel	18,914	20,430	21,351
201	Social Security	10,047	10,021	10,977
204	State Retirement	9,703	11,927	12,436
207	Medical Insurance	5,220	4,702	4,984
212	Employer Medicare	2,422	2,497	2,567
307	Communication	20,080	25,751	25,000
320	Dues and Memberships	2,602	220	3,000
355	Travel	5,577	3,219	4,000
435	Office Supplies	962	965	1,000
599	Other Charges	717	220	900
Total Director of Schools		\$ 223,659	\$ 231,401	\$ 241,915
72410	<u>Office of the Principal</u>			
104	Principals	\$ 496,618	\$ 522,718	\$ 561,086
117	Career Ladder Program	12,000	10,000	8,000
127	Career Ladder Extended Contracts	14,364	7,182	14,000
139	Assistant Principals	275,203	279,882	274,293
161	Secretary(s)	142,147	154,372	165,867
201	Social Security	56,425	58,341	63,441
204	State Retirement	51,409	63,189	68,529
207	Medical Insurance	51,450	56,020	58,600
212	Employer Medicare	13,196	13,644	14,838
307	Communication	47,476	50,547	50,000
320	Dues and Memberships	4,100	4,425	5,000
Total Office of the Principal		\$ 1,164,388	\$ 1,220,320	\$ 1,283,654
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 41,376	\$ 42,617	\$ 43,896

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72510	<u>Fiscal Services (Cont.)</u>			
119	Accountants/Bookkeepers	\$ 26,834	\$ 27,639	\$ 28,468
162	Clerical Personnel	26,252	37,995	30,172
189	Other Salaries & Wages	37,123	38,237	39,902
201	Social Security	8,074	8,995	8,831
204	State Retirement	10,224	12,279	12,705
207	Medical Insurance	18,571	20,404	20,784
212	Employer Medicare	1,888	2,104	2,065
317	Data Processing Services	895	974	1,000
320	Dues and Memberships	15	0	100
355	Travel	2,035	1,008	2,000
411	Data Processing Supplies	1,348	2,616	3,000
435	Office Supplies	149	486	500
599	Other Charges	505	356	500
701	Administration Equipment	0	0	1,000
Total Fiscal Services		\$ 175,289	\$ 195,710	\$ 194,923
72610	<u>Operation of Plant</u>			
161	Secretary(s)	\$ 21,584	\$ 22,531	\$ 23,516
166	Custodial Personnel	410,210	481,445	471,665
201	Social Security	26,650	30,957	30,701
204	State Retirement	31,266	42,440	44,863
207	Medical Insurance	18,319	19,258	20,360
212	Employer Medicare	6,233	7,240	7,180
351	Rentals	9,000	9,000	12,364
355	Travel	486	626	1,500
399	Other Contracted Services	37,602	48,076	47,000
410	Custodial Supplies	39,574	40,000	40,000
415	Electricity	486,534	500,795	490,000
434	Natural Gas	223,657	211,137	254,000
454	Water and Sewer	48,555	54,323	50,000
499	Other Supplies and Materials	1,782	5,733	5,000
501	Boiler Insurance	8,200	7,056	5,654
502	Building and Contents Insurance	150,939	128,547	103,196
599	Other Charges	1,324	2,600	4,500
720	Plant Operation Equipment	2,743	2,240	5,000
Total Operation of Plant		\$ 1,524,658	\$ 1,614,004	\$ 1,616,499
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	\$ 44,722	\$ 46,064	\$ 47,446
167	Maintenance Personnel	233,828	256,823	267,627
201	Social Security	17,105	18,784	19,535
204	State Retirement	21,768	27,441	28,546
207	Medical Insurance	37,045	38,793	41,174
212	Employer Medicare	4,000	4,393	4,569
335	Maintenance & Repair Services- Buildings	5,998	7,000	7,000

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72620	<u>Maintenance of Plant (Cont.)</u>			
336	Maintenance & Repair Services- Equipment	\$ 33,467	\$ 50,133	\$ 51,310
399	Other Contracted Services	24,470	25,000	25,000
426	General Construction Materials	9,010	23,572	26,000
499	Other Supplies and Materials	42,602	64,481	67,000
599	Other Charges	1,102	1,666	1,500
717	Maintenance Equipment	797	770	2,150
	Total Maintenance of Plant	\$ 475,914	\$ 564,920	\$ 588,857
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 44,866	\$ 46,212	\$ 47,598
142	Mechanic(s)	192,297	213,963	223,216
146	Bus Drivers	650,770	662,907	696,056
162	Clerical Personnel	23,334	24,034	24,755
201	Social Security	55,991	57,966	61,481
204	State Retirement	65,325	81,775	89,842
207	Medical Insurance	35,818	37,533	39,785
212	Employer Medicare	13,063	13,556	14,378
299	Other Fringe Benefits	6,012	5,784	6,183
307	Communication	7,379	12,555	10,000
314	Contracts with Public Carriers	0	0	1,000
338	Maintenance & Repair Services- Vehicles	12,343	1,682	6,000
355	Travel	2,056	2,218	2,000
399	Other Contracted Services	8,409	3,117	6,000
412	Diesel Fuel	393,378	337,228	453,700
418	Equipment and Machinery Parts	2,189	4,737	2,500
425	Gasoline	16,266	45,366	30,000
433	Lubricants	7,824	9,401	14,000
450	Tires and Tubes	28,247	51,887	35,585
453	Vehicle Parts	129,768	168,869	130,000
499	Other Supplies and Materials	8,643	12,568	12,309
511	Vehicle and Equipment Insurance	46,127	39,690	39,690
599	Other Charges	8,316	7,623	10,000
729	Transportation Equipment	0	6,500	22,000
	Total Transportation	\$ 1,758,421	\$ 1,847,171	\$ 1,978,078
72810	<u>Central and Other</u>			
189	Other Salaries & Wages	\$ 114,036	\$ 118,890	\$ 119,872
201	Social Security	6,996	7,267	7,487
204	State Retirement	8,810	10,772	10,869
212	Employer Medicare	1,633	1,700	1,792
399	Other Contracted Services	6,486	9,450	5,000
499	Other Supplies and Materials	3,798	3,172	2,500
790	Other Equipment	12,052	10,660	0
	Total Central and Other	\$ 153,811	\$ 161,911	\$ 147,520

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73300	<u>Community Services</u>			
105	Supervisor/Director	\$ 5,225	\$ 5,225	\$ 6,600
189	Other Salaries & Wages	17,122	16,112	40,770
201	Social Security	1,386	1,323	3,780
204	State Retirement	1,230	1,139	3,266
212	Employer Medicare	324	309	688
355	Travel	0	227	600
499	Other Supplies and Materials	10,014	7,360	9,532
790	Other Equipment	900	0	300
	Total Community Services	\$ 36,201	\$ 31,695	\$ 65,536
73400	<u>Early Childhood Education</u>			
105	Supervisor/Director	\$ 35,180	\$ 37,276	\$ 38,870
116	Teachers	191,575	327,329	334,439
117	Career Ladder Program	2,990	3,983	4,000
163	Educational Assistants	48,953	85,700	85,708
189	Other Salaries & Wages	7,720	20,479	38,000
198	Non-certified substitute teachers	1,675	3,525	4,500
201	Social Security	17,073	28,185	33,116
204	State Retirement	16,666	30,083	31,557
207	Medical Insurance	16,772	38,204	38,300
212	Employer Medicare	3,993	6,592	7,279
299	Other Fringe Benefits	1,438	2,219	2,257
310	Contracts with Other Public Agencies	17,162	22,954	24,000
355	Travel	2,578	4,219	6,000
429	Instructional Supplies and Materials	49,082	73,482	62,370
524	In Service/Staff Development	3,176	5,362	5,000
599	Other Charges	4,714	4,109	7,000
790	Other Equipment	12,977	17,247	75,000
	Total Early Childhood Education	\$ 433,724	\$ 710,948	\$ 797,396
76000	<u>CAPITAL OUTLAY</u>			
76100	<u>Regular Capital Outlay</u>			
707	Building Improvements	\$ 63,991	\$ 84,000	\$ 84,000
729	Transportation Equipment	503,788	0	0
799	Other Capital Outlay	2,098	65,000	65,000
	Total Regular Capital Outlay	\$ 569,877	\$ 149,000	\$ 149,000
82100	<u>PRINCIPAL</u>			
82130	<u>Education</u>			
602	Principal on Notes	\$ 71,304	\$ 73,443	\$ 75,647
610	Principal on Capitalized Leases	108,997	133,133	172,648
	Total Education	\$ 180,301	\$ 206,576	\$ 248,295

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations (Cont.)

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
82200	<u>INTEREST</u>			
82230	<u>Education</u>			
604	Interest on Notes	\$ 14,601	\$ 6,810	\$ 4,607
611	Interest on Capitalized Leases	1,409	22,202	32,363
613	Interest on Other Loans Payable	0	7,814	16,000
	Total Education	\$ 16,010	\$ 36,826	\$ 52,970
	Total Estimated Expenditures	\$ 21,694,529	\$ 23,487,283	\$ 25,778,487
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ 35,039	\$ (294,095)	\$ 0
	Estimated Beginning Fund Balance, July 1	479,755	514,794	220,699
	Estimated Ending Fund Balance, June 30	\$ 514,794	\$ 220,699	\$ 220,699

Fayette County, Tennessee
School Federal Projects Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

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Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47131	Vocational Education - Basic Grants to States	\$ 127,208	\$ 95,039	\$ 90,419
47141	Title I Grants to Local Education Agencies	1,090,767	739,280	897,897
47142	Innovative Education Program Strategies	13,067	6,326	6,634
47143	Special Education - Grants to States	998,088	924,302	753,964
47145	Special Education Preschool Grants	0	0	33,862
47189	Eisenhower Professional Development State Grants	287,721	277,914	278,322
47590	Other Federal through State	2,117,449	2,093,548	1,589,332
TOTAL FEDERAL GOVERNMENT		\$ 4,634,300	\$ 4,136,409	\$ 3,650,430
Total Estimated Revenues		\$ 4,634,300	\$ 4,136,409	\$ 3,650,430
<u>Estimated Expenditures</u>				
71000	<u>INSTRUCTION</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 969,067	\$ 807,407	\$ 647,534
163	Educational Assistants	198,289	127,641	77,000
189	Other Salaries & Wages	18,949	23,120	0
198	Non-certified substitute teachers	6,989	6,625	9,500
201	Social Security	71,157	57,695	45,841
204	State Retirement	67,469	59,872	37,064
207	Medical Insurance	61,278	36,267	27,540
212	Employer Medicare	16,794	13,672	10,185
299	Other Fringe Benefits	4,326	5,371	2,957
399	Other Contracted Services	32,000	0	0
429	Instructional Supplies and Materials	1,118,035	905,210	617,370
513	Worker's Compensation Insurance	1,968	0	0
599	Other Charges	86,809	15,408	6,000
722	Regular Instruction Equipment	187,582	176,918	84,107
Total Regular Instruction Program		\$ 2,840,712	\$ 2,235,206	\$ 1,565,098
71200	<u>Special Education Program</u>			
116	Teachers	\$ 46,278	\$ 0	\$ 0
162	Clerical Personnel	1,000	1,000	1,200
163	Educational Assistants	251,007	246,284	337,061
189	Other Salaries & Wages	72,764	48,425	83,931
201	Social Security	23,150	18,206	26,176
204	State Retirement	25,017	21,934	38,227
212	Employer Medicare	5,414	4,334	6,083
299	Other Fringe Benefits	10,110	10,725	10,034
312	Contracts with Private Agencies	161,484	158,792	100,340
336	Maintenance & Repair Services- Equipment	9,289	3,732	6,888
355	Travel	2,991	0	0
399	Other Contracted Services	245,213	97,503	117,119
429	Instructional Supplies and Materials	21,851	0	9,405
499	Other Supplies and Materials	3,000	26,499	23,984

Fayette County, Tennessee
School Federal Projects Fund
Statement of Proposed Operations (Cont.)

D-6

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
<u>INSTRUCTION (Cont.)</u>				
71000	<u>Special Education Program (Cont.)</u>			
599	Other Charges	\$ 18,862	\$ 16,642	\$ 31,000
	Total Special Education Program	\$ 897,430	\$ 654,076	\$ 791,448
71300	<u>Vocational Education Program</u>			
163	Educational Assistants	\$ 19,381	\$ 14,271	\$ 14,700
201	Social Security	1,202	885	912
204	State Retirement	1,506	1,279	1,332
212	Employer Medicare	281	207	214
299	Other Fringe Benefits	128	64	66
355	Travel	6,685	13,210	4,849
399	Other Contracted Services	0	1,686	1,500
429	Instructional Supplies and Materials	692	692	700
448	T&I Construction Materials	1,043	1,299	1,300
499	Other Supplies and Materials	0	0	6,000
599	Other Charges	748	638	1,500
730	Vocational Instruction Equipment	78,001	40,043	31,374
	Total Vocational Education Program	\$ 109,667	\$ 74,274	\$ 64,447
72000	<u>SUPPORT SERVICES</u>			
72130	<u>Other Student Support</u>			
189	Other Salaries & Wages	\$ 23,973	\$ 26,365	\$ 22,000
201	Social Security	1,472	1,635	1,364
204	State Retirement	1,845	2,389	1,993
212	Employer Medicare	344	382	319
299	Other Fringe Benefits	56	101	98
355	Travel	18,496	18,608	18,500
499	Other Supplies and Materials	1,202	49	6,423
513	Worker's Compensation Insurance	52	0	0
524	In Service/Staff Development	6,847	0	4,521
	Total Other Student Support	\$ 54,287	\$ 49,529	\$ 55,218
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 61,916	\$ 75,326	\$ 78,000
138	Instructional Computer Personnel	7,818	39,575	41,000
161	Secretary(s)	50,235	52,172	55,200
185	Educational Incentive - Other County Employees	33,197	48,320	35,000
189	Other Salaries & Wages	46,613	45,385	51,408
201	Social Security	12,024	15,514	14,498
204	State Retirement	12,758	18,604	18,258
207	Medical Insurance	15,617	22,871	28,500
212	Employer Medicare	2,812	3,630	3,423
299	Other Fringe Benefits	437	1,135	1,058
355	Travel	91,127	111,031	136,050
399	Other Contracted Services	0	0	312,681
513	Worker's Compensation Insurance	509	0	0

Fayette County, Tennessee
School Federal Projects Fund
Statement of Proposed Operations (Cont.)

D-6

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72210	<u>Regular Instruction Program (Cont.)</u>			
524	In Service/Staff Development	\$ 275,214	\$ 260,027	\$ 338,539
599	Other Charges	0	23,885	80,296
	Total Regular Instruction Program	\$ 610,277	\$ 717,475	\$ 1,193,911
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 0	\$ 1,500	\$ 0
189	Other Salaries & Wages	87,833	105,151	99,250
201	Social Security	5,446	6,583	6,155
204	State Retirement	6,825	9,377	8,812
207	Medical Insurance	9,363	9,818	10,551
212	Employer Medicare	1,274	1,540	1,440
299	Other Fringe Benefits	3,464	2,467	2,629
355	Travel	10,000	7,000	9,000
399	Other Contracted Services	17,444	8,229	13,958
	Total Special Education Program	\$ 141,649	\$ 151,665	\$ 151,795
72230	<u>Vocational Education Program</u>			
196	In-Service Training	\$ 1,890	\$ 1,179	\$ 1,890
201	Social Security	117	73	118
204	State Retirement	111	93	116
212	Employer Medicare	28	17	27
355	Travel	867	794	1,300
	Total Vocational Education Program	\$ 3,013	\$ 2,156	\$ 3,451
72610	<u>Operation of Plant</u>			
415	Electricity	\$ 10,000	\$ 0	\$ 0
	Total Operation of Plant	\$ 10,000	\$ 0	\$ 0
72710	<u>Transportation</u>			
146	Bus Drivers	\$ 35,830	\$ 59,800	\$ 0
201	Social Security	2,222	3,707	0
204	State Retirement	2,515	5,356	0
212	Employer Medicare	519	869	0
299	Other Fringe Benefits	1,116	2,299	0
412	Diesel Fuel	14,008	29,630	0
425	Gasoline	14,000	0	0
599	Other Charges	0	0	80,296
	Total Transportation	\$ 70,210	\$ 101,661	\$ 80,296
	Total Estimated Expenditures	\$ 4,737,245	\$ 3,986,042	\$ 3,905,664
	Estimated Other Uses:			
99100	Transfers Out	\$ 21,918	\$ 13,606	\$ 1,071

Fayette County, Tennessee
School Federal Projects Fund
Statement of Proposed Operations (Cont.)

D-6

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	Estimated Other Uses:			
	Total Estimated Expenditures and Other Uses	\$ 4,759,163	\$ 3,999,648	\$ 3,906,735
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ (124,863)	\$ 136,761	\$ (256,305)
	Estimated Beginning Fund Balance, July 1	245,388	120,525	257,286
	Estimated Ending Fund Balance, June 30	\$ 120,525	\$ 257,286	\$ 981

Fayette County, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

D-7

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 83,338	\$ 79,947	\$ 84,000
43522	Lunch Payments - Adults	23,711	22,701	25,000
43523	Income from Breakfast	28,486	26,006	18,000
43990	<u>Other Charges for Services</u>			
43990	Other Charges for Services	316,867	380,582	375,000
TOTAL CHARGES FOR CURRENT SERVICES		\$ 452,402	\$ 509,236	\$ 502,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 13,494	\$ 21,756	\$ 25,000
TOTAL OTHER LOCAL REVENUES		\$ 13,494	\$ 21,756	\$ 25,000
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 23,421	\$ 23,389	\$ 24,000
TOTAL STATE OF TENNESSEE		\$ 23,421	\$ 23,389	\$ 24,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 1,146,849	\$ 1,181,717	\$ 1,150,000
47113	Breakfast	559,677	601,459	577,057
47114	USDA - Other	22,751	26,283	30,000
TOTAL FEDERAL GOVERNMENT		\$ 1,729,277	\$ 1,809,459	\$ 1,757,057
Total Estimated Revenues		\$ 2,218,594	\$ 2,363,840	\$ 2,308,057
<u>Estimated Expenditures</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	\$ 46,952	\$ 48,361	\$ 50,779
119	Accountants/Bookkeepers	24,525	21,662	23,029
165	Cafeteria Personnel	858,841	906,895	962,049
186	Longevity Pay	4,750	3,752	3,000
189	Other Salaries & Wages	31,735	35,256	33,806
201	Social Security	59,395	62,935	67,042
204	State Retirement	69,576	80,058	97,183
207	Medical Insurance	25,059	16,441	21,450
210	Unemployment Compensation	1,568	6,400	2,000
212	Employer Medicare	13,891	14,514	15,554
307	Communication	8,070	7,701	10,000
336	Maintenance & Repair Services- Equipment	2,121	6,916	4,000
355	Travel	879	661	1,000
399	Other Contracted Services	50,780	53,246	54,000
422	Food Supplies	802,449	870,937	910,000
499	Other Supplies and Materials	77,963	102,035	97,000

Fayette County, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations (Cont.)

D-7

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
<u>Estimated Expenditures (Cont.)</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES (Cont.)</u>			
73100	<u>Food Service (Cont.)</u>			
513	Worker's Compensation Insurance	\$ 23,867	\$ 21,611	\$ 23,000
710	Food Service Equipment	2,212	6,684	6,000
	Total Food Service	\$ 2,104,633	\$ 2,266,065	\$ 2,380,892
	Total Estimated Expenditures	\$ 2,104,633	\$ 2,266,065	\$ 2,380,892
	Estimated Other Uses:			
99100	Transfers Out	\$ 8,498	\$ 43,725	\$ 53,000
	Total Estimated Expenditures and Other Uses	\$ 2,113,131	\$ 2,309,790	\$ 2,433,892
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ 105,463	\$ 54,050	\$ (125,835)
	Estimated Beginning Fund Balance, July 1	461,227	566,690	620,740
	Estimated Ending Fund Balance, June 30	\$ 566,690	\$ 620,740	\$ 494,905

Fayette County, Tennessee
General Debt Service Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2008

E

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	<u>Estimated Revenues</u>			
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 523,241	\$ 925,386	\$ 1,012,920
40120	Trustee's Collections - Prior Year	24,351	28,000	28,000
40130	Circuit/Clerk & Master Collections - Prior Years	12,509	8,000	12,000
40140	Interest and Penalty	4,630	4,000	4,000
40150	Pick-up Taxes	137	0	0
40162	Payments in Lieu of Taxes - Local Utilities	884	800	800
40163	Payments in Lieu of Taxes - Other	1,201	800	800
40200	<u>County Local Option Taxes</u>			
40240	Wheel Tax	855,547	810,000	850,000
40285	Adequate Facilities/Development Tax	0	0	243,919
	TOTAL LOCAL TAXES	\$ 1,422,500	\$ 1,776,986	\$ 2,152,439
	Total Estimated Revenues	\$ 1,422,500	\$ 1,776,986	\$ 2,152,439
	<u>Estimated Expenditures</u>			
82100	<u>PRINCIPAL</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 0	\$ 155,000	\$ 290,000
	Total General Government	\$ 0	\$ 155,000	\$ 290,000
82130	<u>Education</u>			
601	Principal on Bonds	\$ 665,000	\$ 640,000	\$ 730,000
	Total Education	\$ 665,000	\$ 640,000	\$ 730,000
82200	<u>INTEREST</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 330,094	\$ 898,736	\$ 629,329
	Total General Government	\$ 330,094	\$ 898,736	\$ 629,329
82230	<u>Education</u>			
603	Interest on Bonds	\$ 667,175	\$ 65,750	\$ 600,110
	Total Education	\$ 667,175	\$ 65,750	\$ 600,110
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>General Government</u>			
510	Trustee's Commission	\$ 19,603	\$ 17,000	\$ 20,000
699	Other Debt Service	550	0	0
	Total General Government	\$ 20,153	\$ 17,000	\$ 20,000
82330	<u>Education</u>			
699	Other Debt Service	\$ 2,306	\$ 500	\$ 1,000
	Total Education	\$ 2,306	\$ 500	\$ 1,000
	Total Estimated Expenditures	\$ 1,684,728	\$ 1,776,986	\$ 2,270,439

Fayette County, Tennessee
General Debt Service Fund
Statement of Proposed Operations (Cont.)

E

Account No.	Description	Actual 2005 - 2006	Estimated 2006 - 2007	Estimated 2007 - 2008
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (262,228)	\$ 0	\$ (118,000)
	Estimated Beginning Fund Balance, July 1	5,066,168	4,803,940	4,803,940
	Estimated Ending Fund Balance, June 30	\$ 4,803,940	\$ 4,803,940	\$ 4,685,940