

THE BUDGET  
OF  
FAYETTE COUNTY, TENNESSEE

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

FOR THE YEAR ENDING JUNE 30, 2000

FAYETTE COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2000

TABLE OF CONTENTS

|  |           | Page(s) |
|--|-----------|---------|
|  |           | =====   |
| The Appropriation Resolution                               |           | 1-4     |
| The Tax Levy Resolution                                    |           | 5       |
|  | Statement |         |
|  | =====     |         |
| Summary Statement of Proposed Operations                   | A         | 6       |
| Statement of Estimated Revenue from Current Property Taxes | B         | 7       |
| General Fund:  |           |         |
| Statement of Proposed Operations                           | C         | 8-26    |
| Special Revenue Funds:                                     |           |         |
| Statement of Proposed Operations:                          |           |         |
| Solid Waste/Sanitation Fund                                | D-1       | 27-28   |
| Drug Control Fund  | D-2       | 29      |
| Highway/Public Works Fund                                  | D-3       | 30-32   |
| General Purpose School Fund                                | D-4       | 33-42   |
| School Federal Projects Fund                               | D-5       | 43-46   |
| Central Cafeteria Fund                                     | D-6       | 47-48   |
| Debt Service Fund:   |           |         |
| Statement of Proposed Operations:                          |           |         |
| General Debt Service Fund                                  | E         | 49-50   |

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF  
FAYETTE COUNTY, TENNESSEE, FOR THE  
YEAR BEGINNING JULY 1, 1999 AND ENDING JUNE 30, 2000.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in regular session on the 27th day of July, 1999, 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, 1999 and ending June 30, 2000, according to the following schedule:

GENERAL FUND

|                    |  |           |           |
|--------------------|--|-----------|-----------|
| 51100              | County Commission                                  | \$        | 113,119   |
| 51220              | Beer Board   |           | 1,150     |
| 51300              | County Executive                                   |           | 73,592    |
| 51500              | Election Commission (Including Voter Registration) |           | 139,443   |
| 51600              | Register of Deeds                                  |           | 34,773    |
| 51710              | Development  |           | 107,743   |
| 51730              | Building   |           | 76,517    |
| 51800              | County Buildings                                   |           | 134,484   |
| 51810              | Other Facilities                                   |           | 4,980     |
| 51900              | Other General Administration                       |           | 35,320    |
| 52100              | Accounting and Budgeting                           |           | 127,638   |
| 52300              | Property Assessor's Office                         |           | 168,361   |
| 52400              | County Trustee's Office                            |           | 128,921   |
| 52500              | County Clerk's Office                              |           | 186,470   |
| 53100              | Circuit Court                                      |           | 128,438   |
| 53300              | General Sessions Court                             |           | 111,168   |
| 53310              | General Sessions Judge                             |           | 111,240   |
| 53320              | General Sessions Court Clerk                       |           | 64,165    |
| 53400              | Chancery Court                                     |           | 143,749   |
| 53500              | Juvenile Court                                     |           | 70,453    |
| 54110              | Sheriff's Department                               | 1,241,103 |           |
| 54150              | Drug Enforcement                                   |           | 52,287    |
| 54210              | Jail   |           | 823,464   |
| 54220              | Workhouse  |           | 25,360    |
| 54310              | Fire Prevention and Control                        | 376,000   |           |
| 54410              | Civil Defense                                      |           | 60,550    |
| 54420              | Rescue Squad                                       |           | 32,500    |
| 54490              | Other Emergency Management                         |           | 1,200     |
| 54610              | County Coroner/Medical Examiner                    |           | 10,400    |
| 54900              | Other Public Safety                                |           | 143,618   |
| 55110              | Local Health Center                                |           | 51,100    |
| 55120              | Rabies and Animal Control                          |           | 71,139    |
| 55130              | Ambulance/Emergency Medical Services               |           | 374,019   |
| 55160              | Dental Health Program                              |           | 161,401   |
| 55180              | Crippled Children Services                         |           | 2,216     |
| 55190              | Other Local Health Services                        |           | 24,000    |
| 55310              | Regional Mental Health Center                      |           | 7,500     |
| 55390              | Appropriation to State                             |           | 25,761    |
| 55520              | Aid to Dependent Children                          |           | 2,500     |
| 55590              | Other Local Welfare Services                       |           | 5,465     |
| 55720              | Sanitation Education/Information                   |           | 64,268    |
| 56300              | Senior Citizens Assistance                         |           | 46,900    |
| 56500              | Libraries  |           | 98,964    |
| 56700              | Parks and Fair Boards                              |           | 14,000    |
| 57100              | Agriculture Extension Service                      |           | 79,021    |
| 57500              | Soil Conservation                                  |           | 45,806    |
| 58120              | Industrial Development                             |           | 6,300     |
| 58220              | Airport  |           | 25,828    |
| 58300              | Veterans' Services                                 |           | 855       |
| 58400              | Other Charges                                      |           | 108,750   |
| 58500              | Contributions to Other Agencies                    |           | 22,834    |
| 58600              | Employee Benefits                                  |           | 614,978   |
| 58900              | Miscellaneous                                      |           | 1,000     |
|                    |  |           | -----     |
| Total General Fund |  | \$        | 6,582,811 |
|                    |  |           | =====     |

SOLID WASTE/SANITATION FUND

|       |                                    |    |         |
|-------|------------------------------------|----|---------|
| 55732 | Convenience Centers                | \$ | 198,000 |
| 55754 | Landfill Operation and Maintenance |    | 730,951 |
|       | Total Solid Waste/Sanitation Fund  | \$ | 928,951 |

DRUG CONTROL FUND

|       |                         |    |    |
|-------|-------------------------|----|----|
| 54150 | Drug Enforcement        | \$ | 60 |
|       | Total Drug Control Fund | \$ | 60 |

HIGHWAY/PUBLIC WORKS FUND

|       |  |    |           |
|-------|--|----|-----------|
| 61000 | Administration                         | \$ | 123,215   |
| 62000 | Highway and Bridge Maintenance         |    | 1,503,115 |
| 63100 | Operation and Maintenance of Equipment |    | 573,480   |
| 65000 | Other Charges                          |    | 142,540   |
| 66000 | Employee Benefits                      |    | 384,105   |
| 68000 | Capital Outlay                         |    | 1,289,480 |
| 91200 | Highway & Street Capital Projects      |    | 58,000    |
|       | Total Highway/Public Works Fund        | \$ | 4,073,935 |

GENERAL PURPOSE SCHOOL FUND

|       |                                   |    |            |
|-------|-----------------------------------|----|------------|
| 71100 | Regular Instruction Program       | \$ | 8,011,314  |
| 71200 | Special Education Program         |    | 1,501,379  |
| 71300 | Vocational Education Program      |    | 636,621    |
| 71600 | Adult Education Program           |    | 109,898    |
| 72110 | Attendance                        |    | 61,370     |
| 72120 | Health Services                   |    | 46,935     |
| 72130 | Other Student Support             |    | 269,312    |
| 72210 | Regular Instruction Program       |    | 645,105    |
| 72220 | Special Education Program         |    | 210,522    |
| 72230 | Vocational Education Program      |    | 111,446    |
| 72260 | Adult Programs                    |    | 396,391    |
| 72310 | Board of Education                |    | 390,718    |
| 72320 | Office of the Superintendent      |    | 172,455    |
| 72410 | Office of the Principal           |    | 733,303    |
| 72510 | Fiscal Services                   |    | 134,852    |
| 72610 | Operation of Plant                |    | 1,080,666  |
| 72620 | Maintenance of Plant              |    | 514,359    |
| 72710 | Transportation                    |    | 1,534,302  |
| 72810 | Central and Other                 |    | 69,683     |
| 73300 | Community Services                |    | 14,552     |
| 76100 | Regular Capital Outlay            |    | 233,482    |
|       | Transfers to Other Funds          |    | 444,774    |
|       | Total General Purpose School Fund | \$ | 17,343,439 |

SCHOOL FEDERAL PROJECTS FUND

|       |                                    |    |           |
|-------|------------------------------------|----|-----------|
| 71100 | Regular Instruction Program        | \$ | 864,684   |
| 71200 | Special Education Program          |    | 212,982   |
| 71300 | Vocational Education Program       |    | 76,351    |
| 72120 | Health Services                    |    | 27,339    |
| 72130 | Other Student Support              |    | 93,653    |
| 72210 | Regular Instruction Program        |    | 202,399   |
| 72220 | Special Education Program          |    | 41,043    |
| 72230 | Vocational Education Program       |    | 13,000    |
| 72610 | Operation of Plant                 |    | 4,000     |
| 72620 | Maintenance of Plant               |    | 1,500     |
| 72710 | Transportation                     |    | 53,518    |
|       | Transfers to Other Funds           |    | 27,425    |
|       | Total School Federal Projects Fund | \$ | 1,617,894 |

CENTRAL CAFETERIA FUND

|       |                              |    |           |
|-------|------------------------------|----|-----------|
| 73100 | Food Service                 | \$ | 1,712,299 |
|       |                              |    | -----     |
|       | Total Central Cafeteria Fund | \$ | 1,712,299 |
|       |                              |    | =====     |

GENERAL DEBT SERVICE FUND

|       |                                 |    |         |
|-------|---------------------------------|----|---------|
| 81100 | General Government Debt Service | \$ | 57,000  |
| 81300 | Education Debt Service          |    | 820,159 |
|       |                                 |    | -----   |
|       | Total General Debt Service Fund | \$ | 877,159 |
|       |                                 |    | =====   |

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 severally 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 the 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, TCA, operate under provisions of Section 8-22-104, TCA, 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 Superintendent of Schools, shall be approved as provided in Section 5-9-407. The Superintendent 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, 2000. 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, TCA.

SECTION 6. BE IT FURTHER RESOLVED, that the County Executive and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 1999-2000 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual 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 Executive and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2000.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 1997 and prior years and the interest and penalty thereon collected during the year ending June 30, 2000 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 1998. 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, 2000.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore 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, 1999. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 27th day of July, 1999.

RESOLUTION FIXING THE TAX LEVY IN  
FAYETTE COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 1999

---

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in regular session on this 27th day of July, 1999, that the combined property tax rate for Fayette County, Tennessee for the year beginning July 1, 1999, shall be \$2.19 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<br>-----          | Rate<br>-----    |
|------------------------|------------------|
| General                | \$0.864          |
| Highway/Public Works   | 0.216            |
| General Purpose School | 0.917            |
| General Debt Service   | 0.193            |
|                        | -----            |
| Total                  | \$2.190<br>===== |

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. The proceeds of the motor vehicle tax authorized by Chapter 160 of the Private Acts of 1979, as amended, shall accrue to the following funds: 80% to the Highway/Public Works Fund and 20% 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 27th day of July, 1999.

Fayette County, Tennessee  
Summary Statement of Proposed Operations  
For the Year Ending June 30, 2000

| Fund                    | Estimated<br>Beginning<br>Fund<br>Balance<br>7-1-1999 | Estimated<br>Revenue | Transfers<br>from<br>Other<br>Funds | Total<br>Estimated<br>Available<br>Funds | Estimated<br>Expenditure | Transfers<br>to<br>Other<br>Funds | Total<br>Appropri-<br>ations | Estimated<br>Ending<br>Fund<br>Balance<br>6-30-2000 |
|-------------------------|---|----------------------|-------------------------------------|--|--------------------------|-----------------------------------|------------------------------|---|
| General                 | \$ 677,325  | \$ 5,990,394         | \$ 0                                | \$ 6,667,719                             | \$ 6,582,811             | \$ 0                              | \$ 6,582,811                 | \$ 84,908   |
| Solid Waste/Sanitation  | 395,798   | 939,300              | 0                                   | 1,335,098                                | 928,951                  | 0                                 | 928,951                      | 406,147   |
| Drug Control            | 18,199  | 4,500                | 0                                   | 22,699                                   | 60                       | 0                                 | 60                           | 22,639  |
| Highway/Public Works    | 258,055   | 4,229,170            | 0                                   | 4,487,225                                | 4,073,935                | 0                                 | 4,073,935                    | 413,290   |
| General Purpose School  | 2,248,597   | 17,157,122           | 27,425                              | 19,433,144                               | 16,898,885               | 444,774                           | 17,343,439                   | 2,089,705   |
| School Federal Projects | 87,890  | 1,603,466            | 0                                   | 1,691,156                                | 1,590,469                | 27,425                            | 1,617,894                    | 73,282  |
| Central Cafeteria       | 431,316   | 1,712,299            | 0                                   | 2,143,615                                | 1,712,299                | 0                                 | 1,712,299                    | 431,316   |
| General Debt Service    | 2,912,589   | 675,381              | 444,774                             | 4,032,744                                | 877,159                  | 0                                 | 877,159                      | 3,155,585   |
| <b>Total</b>            | <b>\$ 7,029,569</b>                                   | <b>\$ 32,311,632</b> | <b>\$ 472,199</b>                   | <b>\$ 39,813,400</b>                     | <b>\$ 32,864,349</b>     | <b>\$ 472,199</b>                 | <b>\$ 33,136,548</b>         | <b>\$ 6,676,852</b>                                 |



Fayette County, Tennessee  
Statement of Estimated Revenue from Current Property Taxes  
1999 Assessments Based Upon Estimated  
Assessed Valuation of \$348,150,280

| Fund                   | Proposed<br>Tax Rate | Amount of<br>Tax Levy | Reserve for<br>Delinquency<br>8 % | Net<br>Estimated<br>Collection<br>of Taxes |
|------------------------|----------------------|-----------------------|-----------------------------------|--|
| General                | \$ 0.864             | \$ 3,008,018          | \$ 240,641                        | \$ 2,767,377                               |
| Highway/Public Works   | 0.216                | 752,005               | 60,161                            | 691,844                                    |
| General Purpose School | 0.917                | 3,192,538             | 255,403                           | 2,937,135                                  |
| General Debt Service   | 0.193                | 671,930               | 53,754                            | 618,176                                    |
| Total                  | \$ 2.190             | \$ 7,624,491          | \$ 609,959                        | \$ 7,014,532                               |

Fayette County, Tennessee  
General Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.                              | Description                                      | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|--|--|---------------------|---------------------|---------------------|
| <b>Estimated Revenues</b>                |  |                     |                     |                     |
| <b>LOCAL TAXES</b>                       |  |                     |                     |                     |
| 40000                                    | LOCAL TAXES                                      |                     |                     |                     |
| 40100                                    | County Property Taxes                            |                     |                     |                     |
| 40110                                    | Current Property Tax                             | \$ 1,845,325        | \$ 2,437,955        | \$ 2,767,377        |
| 40120                                    | Trustee's Collections - Prior Year               | 80,231              | 88,000              | 88,700              |
| 40130                                    | Circuit/Clerk & Master Collections - Prior Years | 42,213              | 44,000              | 44,200              |
| 40140                                    | Interest and Penalty                             | 15,570              | 15,000              | 15,000              |
| 40150                                    | Pickup Taxes                                     | 99                  | 0                   | 0                   |
| 40162                                    | Payments in Lieu of Taxes - Local Utilities      | 1,045               | 1,045               | 1,045               |
| 40163                                    | Payments in Lieu of Taxes - Other                | 9,270               | 6,622               | 6,622               |
| 40200                                    | County Local Option Taxes                        |                     |                     |                     |
| 40210                                    | Local Option Sales Tax                           | 159,181             | 0                   | 0                   |
| 40220                                    | Hotel/Motel Tax                                  | 2,377               | 3,500               | 3,500               |
| 40240                                    | Wheel Tax  | 123,081             | 128,000             | 133,000             |
| 40250                                    | Litigation Tax - General                         | 243,456             | 273,000             | 255,000             |
| 40270                                    | Business Tax                                     | 85,874              | 87,000              | 87,000              |
| 40290                                    | Other County Local Option Taxes                  | 48                  | 90                  | 50                  |
| 40300                                    | Statutory Local Taxes                            |                     |                     |                     |
| 40320                                    | Bank Excise Tax                                  | 103,519             | 127,000             | 110,000             |
| 40330                                    | Wholesale Beer Tax                               | 118,745             | 114,000             | 60,000              |
|  | <b>TOTAL LOCAL TAXES</b>                         | <b>\$ 2,830,034</b> | <b>\$ 3,325,212</b> | <b>\$ 3,571,494</b> |
| <b>LICENSES AND PERMITS</b>              |  |                     |                     |                     |
| 41000                                    | LICENSES AND PERMITS                             |                     |                     |                     |
| 41100                                    | Licenses and Permits                             |                     |                     |                     |
| 41120                                    | Animal Registration                              | \$ 5,649            | \$ 5,000            | \$ 5,000            |
| 41140                                    | Cable TV Franchise                               | 36,879              | 43,356              | 37,000              |
| 41500                                    | Permits  |                     |                     |                     |
| 41510                                    | Beer Permits                                     | 2,245               | 1,600               | 1,000               |
| 41520                                    | Building Permits                                 | 114,929             | 123,000             | 80,000              |
|  | <b>TOTAL LICENSES AND PERMITS</b>                | <b>\$ 159,702</b>   | <b>\$ 172,956</b>   | <b>\$ 123,000</b>   |
| <b>FINES, FORFEITURES, AND PENALTIES</b> |  |                     |                     |                     |
| 42000                                    | FINES, FORFEITURES, AND PENALTIES                |                     |                     |                     |
| 42100                                    | Circuit Court                                    |                     |                     |                     |
| 42110                                    | Fines  | \$ 1,980            | \$ 3,000            | \$ 2,200            |
| 42120                                    | Officers Costs                                   | 5,899               | 4,700               | 4,500               |
| 42130                                    | Game and Fish Fines                              | 0                   | 10                  | 0                   |
| 42180                                    | DUI Treatment Fines                              | 0                   | 480                 | 450                 |
| 42200                                    | Criminal Court                                   |                     |                     |                     |
| 42210                                    | Fines  | 20,945              | 7,544               | 7,500               |
| 42300                                    | General Sessions Court                           |                     |                     |                     |
| 42310                                    | Fines  | 44,105              | 63,500              | 65,000              |
| 42320                                    | Officers Costs                                   | 25,806              | 25,000              | 25,000              |
| 42330                                    | Game and Fish Fines                              | 1,575               | 1,625               | 1,650               |
| 42340                                    | Drug Control Fines                               | 717                 | 0                   | 0                   |
| 42350                                    | Jail Fees  | 7,279               | 8,000               | 8,000               |
| 42380                                    | DUI Treatment Fines                              | 8,619               | 11,000              | 11,000              |
| 42400                                    | Juvenile Court                                   |                     |                     |                     |
| 42410                                    | Fines  | 1,600               | 3,800               | 3,800               |
| 42420                                    | Officers Costs                                   | 0                   | 20                  | 0                   |
| 42500                                    | Chancery Court                                   |                     |                     |                     |
| 42520                                    | Officers Costs                                   | 3,223               | 2,000               | 2,000               |

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

| Account No.                                      | Description                                     | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|--|---|-------------------|---------------------|---------------------|
| <b>Estimated Revenues (Cont.)</b>                |   |                   |                     |                     |
| 42000  | <b>FINES, FORFEITURES AND PENALTIES (Cont.)</b> |                   |                     |                     |
| 42800  | Judicial District Drug Program                  |                   |                     |                     |
| 42810  | Fines   | \$ 0              | \$ 84               | \$ 0                |
| 42900  | Other Fines, Forfeitures, and Seizures          |                   |                     |                     |
| 42910  | Proceeds from Confiscated Property              | 2,305             | 2,305               | 0                   |
| <b>TOTAL FINES, FORFEITURES, AND PENALTIES</b>   |   | <b>\$ 124,053</b> | <b>\$ 133,068</b>   | <b>\$ 131,100</b>   |
| <b>CHARGES FOR CURRENT SERVICES</b>              |   |                   |                     |                     |
| 43000  | <b>Fees</b>                                     |                   |                     |                     |
| 43350  | Copy Fees                                       | \$ 1,155          | \$ 1,200            | \$ 1,200            |
| 43370  | Telephone Commissions                           | 8,941             | 13,255              | 13,000              |
| 43380  | Vending Machine Collections                     | 984               | 1,107               | 1,100               |
| 43392  | Data Processing Fee - Register                  | 0                 | 18,834              | 18,900              |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>        |   | <b>\$ 11,080</b>  | <b>\$ 34,396</b>    | <b>\$ 34,200</b>    |
| <b>OTHER LOCAL REVENUES</b>                      |   |                   |                     |                     |
| 44000  | <b>Recurring Items</b>                          |                   |                     |                     |
| 44120  | Lease/Rentals                                   | \$ 13,745         | \$ 13,830           | \$ 14,000           |
| 44130  | Sale of Materials and Supplies                  | 460               | 9,378               | 500                 |
| 44135  | Sale of Gasoline                                | 1,785             | 0                   | 0                   |
| 44161  | Cobra Insurance Payments                        | 3,000             | 4,600               | 4,600               |
| 44170  | Miscellaneous Refunds                           | 19,797            | 11,075              | 5,000               |
| 44500  | <b>Nonrecurring Items</b>                       |                   |                     |                     |
| 44520  | Insurance Recovery                              | 22,789            | 12,967              | 0                   |
| 44530  | Sale of Equipment                               | 3,116             | 4,978               | 4,000               |
| 44560  | Damages Recovered from Individuals              | 500               | 6,000               | 0                   |
| 44570  | Contributions & Gifts                           | 5,000             | 0                   | 0                   |
| 44990  | Other Local Revenues                            | 20,340            | 19,060              | 18,000              |
| <b>TOTAL OTHER LOCAL REVENUES</b>                |   | <b>\$ 90,532</b>  | <b>\$ 81,888</b>    | <b>\$ 46,100</b>    |
| <b>FEES RECEIVED FROM COUNTY OFFICIALS</b>       |   |                   |                     |                     |
| 45000  | <b>Excess Fees</b>                              |                   |                     |                     |
| 45180  | Register  | \$ 67,000         | \$ 70,000           | \$ 45,000           |
| 45500  | <b>Fees in Lieu of Salary</b>                   |                   |                     |                     |
| 45510  | County Clerk                                    | 190,881           | 210,000             | 215,000             |
| 45520  | Circuit Court Clerk                             | 40,433            | 31,000              | 30,000              |
| 45540  | General Sessions Court Clerk                    | 188,447           | 213,000             | 215,000             |
| 45550  | Clerk and Master                                | 126,352           | 122,000             | 110,000             |
| 45560  | Juvenile Court Clerk                            | 0                 | 10,000              | 10,000              |
| 45590  | Sheriff   | 12,313            | 13,300              | 12,500              |
| 45610  | Trustee   | 253,992           | 255,027             | 255,000             |
| <b>TOTAL FEES RECEIVED FROM COUNTY OFFICIALS</b> |   | <b>\$ 879,418</b> | <b>\$ 924,327</b>   | <b>\$ 892,500</b>   |

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

| Account No.                                  | Description                       | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--|-----------------------------------|------------------|---------------------|---------------------|
| <b>Estimated Revenues (Cont.)</b>            |                                   |                  |                     |                     |
| <b>STATE OF TENNESSEE</b>                    |                                   |                  |                     |                     |
| 46000  | General Government Grants         |                  |                     |                     |
| 46100  | Juvenile Services Program         | \$ 11,000        | \$ 10,600           | \$ 10,500           |
| 46110  | Airport Maintenance Program       | 8,000            | 8,000               | 8,000               |
| 46120  | State Reappraisal Grant           | 8,010            | 8,204               | 8,200               |
| 46160  | Public Safety Grants              |                  |                     |                     |
| 46200  | Law Enforcement Training Programs | 14,400           | 15,600              | 15,600              |
| 46210  | Health and Welfare Grants         |                  |                     |                     |
| 46300  | Health Department Programs        | 186,041          | 176,177             | 175,000             |
| 46310  | Public Works Grants               |                  |                     |                     |
| 46400  | Litter Program                    | 28,002           | 33,900              | 34,000              |
| 46430  | Other State Revenues              |                  |                     |                     |
| 46800  | Beer Tax                          | 15,318           | 15,757              | 10,000              |
| 46830  | Alcoholic Beverage Tax            | 37,688           | 38,400              | 25,000              |
| 46840  | Mixed Drink Tax                   | 326              | 216                 | 200                 |
| 46850  | State Revenue Sharing - T.V.A.    | 359,741          | 409,000             | 375,000             |
| 46851  | Contracted Prisoner Boarding      | 412,032          | 350,000             | 350,000             |
| 46915  | Registrar's Salary Supplement     | 18,000           | 18,000              | 18,000              |
| 46960  | Other State Grants                | 2,694            | 4,500               | 0                   |
| 46980  | Other State Revenues              | 0                | 30,000              | 0                   |
| 46990  |                                   |                  |                     |                     |
| TOTAL STATE OF TENNESSEE                     |                                   | \$ 1,101,252     | \$ 1,118,354        | \$ 1,029,500        |
| <b>FEDERAL GOVERNMENT</b>                    |                                   |                  |                     |                     |
| 47000  | Federal through State             |                  |                     |                     |
| 47100  | Community Development             | \$ 0             | \$ 279,870          | \$ 0                |
| 47180  | Civil Defense Reimbursement       | 10,000           | 7,500               | 7,500               |
| 47220  | Other Federal through State       | 156,847          | 4,100               | 0                   |
| 47590  | Direct Federal Revenue            |                  |                     |                     |
| 47600  | Other Direct Federal Revenue      | 43,960           | 46,800              | 1,000               |
| 47990  |                                   |                  |                     |                     |
| TOTAL FEDERAL GOVERNMENT                     |                                   | \$ 210,807       | \$ 338,270          | \$ 8,500            |
| <b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b> |                                   |                  |                     |                     |
| 48000  | Other Governments                 |                  |                     |                     |
| 48100  | Contributions                     | \$ 19,563        | \$ 66,000           | \$ 65,000           |
| 48130  | Contracted Services               | 84,356           | 90,000              | 89,000              |
| 48140  | Citizens Groups                   |                  |                     |                     |
| 48600  | Donations                         | 414              | 681                 | 0                   |
| 48610  |                                   |                  |                     |                     |
| TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS  |                                   | \$ 104,333       | \$ 156,681          | \$ 154,000          |
| Total Estimated Revenues                     |                                   | \$ 5,511,211     | \$ 6,285,152        | \$ 5,990,394        |
| <b>Estimated Expenditures</b>                |                                   |                  |                     |                     |
| <b>GENERAL ADMINISTRATION</b>                |                                   |                  |                     |                     |
| 51000  | County Commission                 |                  |                     |                     |
| 51100  | Secretary to Board                | \$ 0             | \$ 20,832           | \$ 21,665           |
| 118  | Other Salaries & Wages            | 18,375           | 18,835              | 20,066              |
| 189  | Board and Committee Members Fees  | 39,439           | 46,000              | 46,000              |
| 191  | State Retirement                  | 12,158           | 1,909               | 11,500              |
| 204  | Communication                     | 980              | 700                 | 700                 |
| 307  | Contributions                     | 1,000            | 1,000               | 1,000               |
| 316  | Rentals                           | 246              | 1,368               | 1,368               |
| 351  |                                   |                  |                     |                     |

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

| Account No.                           | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---------------------------------------|--|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                     |                        |                        |
| 51000                                 | GENERAL ADMINISTRATION (Cont.)                     |                     |                        |                        |
| 51100                                 | County Commission (Cont.)                          |                     |                        |                        |
| 355                                   | Travel   | \$ 2,294            | \$ 2,600               | \$ 4,000               |
| 414                                   | Duplicating Services                               | 0                   | 2,400                  | 3,000                  |
| 425                                   | Gasoline   | 0                   | 1,600                  | 1,600                  |
| 435                                   | Office Supplies                                    | 138                 | 1,620                  | 1,620                  |
| 599                                   | Other Charges                                      | 370                 | 600                    | 600                    |
| <b>Total County Commission</b>        |  | <b>\$ 75,000</b>    | <b>\$ 99,464</b>       | <b>\$ 113,119</b>      |
| <hr/>                                 |  |                     |                        |                        |
| 51220                                 | Beer Board   |                     |                        |                        |
| 191                                   | Board and Committee Members Fees                   | \$ 450              | \$ 900                 | \$ 900                 |
| 332                                   | Legal Notices, Recording and Court Costs           | 0                   | 250                    | 250                    |
| <b>Total Beer Board</b>               |  | <b>\$ 450</b>       | <b>\$ 1,150</b>        | <b>\$ 1,150</b>        |
| <hr/>                                 |  |                     |                        |                        |
| 51300                                 | County Executive                                   |                     |                        |                        |
| 101                                   | County Official/Administrative Officer             | \$ 57,972           | \$ 60,750              | \$ 62,275              |
| 307                                   | Communication                                      | 1,270               | 1,500                  | 1,500                  |
| 320                                   | Dues and Memberships                               | 1,323               | 1,443                  | 1,443                  |
| 332                                   | Legal Notices, Recording and Court Costs           | 681                 | 900                    | 900                    |
| 337                                   | Maintenance & Repair Services- Office Equipment    | 168                 | 200                    | 200                    |
| 338                                   | Maintenance & Repair Services- Vehicles            | 0                   | 1,500                  | 1,500                  |
| 348                                   | Postal Charges                                     | 100                 | 100                    | 100                    |
| 349                                   | Printing, Stationery and Forms                     | 1,132               | 1,500                  | 1,500                  |
| 351                                   | Rentals  | 2,431               | 684                    | 684                    |
| 355                                   | Travel   | 2,088               | 1,500                  | 1,500                  |
| 425                                   | Gasoline   | 0                   | 1,000                  | 1,000                  |
| 435                                   | Office Supplies                                    | 891                 | 540                    | 540                    |
| 437                                   | Periodicals  | 116                 | 450                    | 450                    |
| 709                                   | Data Processing Equipment                          | 2,588               | 0                      | 0                      |
| <b>Total County Executive</b>         |  | <b>\$ 70,760</b>    | <b>\$ 72,067</b>       | <b>\$ 73,592</b>       |
| <hr/>                                 |  |                     |                        |                        |
| 51500                                 | Election Commission (Including Voter Registration) |                     |                        |                        |
| 105                                   | Supervisor/Director                                | \$ 35,995           | \$ 37,795              | \$ 39,306              |
| 106                                   | Deputy(ies)  | 34,773              | 31,200                 | 18,987                 |
| 169                                   | Part-time Personnel                                | 0                   | 0                      | 10,000                 |
| 192                                   | Election Commission                                | 2,330               | 3,500                  | 4,500                  |
| 193                                   | Election Workers                                   | 0                   | 20,334                 | 12,500                 |
| 196                                   | In-Service Training                                | 350                 | 525                    | 1,000                  |
| 305                                   | Audit Services                                     | 0                   | 1,250                  | 1,250                  |
| 307                                   | Communication                                      | 1,053               | 1,600                  | 1,600                  |
| 320                                   | Dues and Memberships                               | 200                 | 200                    | 300                    |
| 331                                   | Legal Services                                     | 0                   | 0                      | 10,000                 |
| 332                                   | Legal Notices, Recording and Court Costs           | 191                 | 3,787                  | 3,500                  |
| 337                                   | Maintenance & Repair Services- Office Equipment    | 3,118               | 5,500                  | 5,500                  |
| 348                                   | Postal Charges                                     | 1,420               | 3,480                  | 3,000                  |
| 349                                   | Printing, Stationery and Forms                     | 5,150               | 5,000                  | 4,000                  |

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

| Account No.   | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---|--|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b>                               |  |                     |                        |                        |
| 51000   | GENERAL ADMINISTRATION (Cont.)                             |                     |                        |                        |
| 51500   | Election Commission (Including Voter Registration) (Cont.) |                     |                        |                        |
| 351   | Rentals  | \$ 1,600            | \$ 2,500               | \$ 2,500               |
| 355   | Travel   | 1,353               | 3,380                  | 4,500                  |
| 435   | Office Supplies  | 3,379               | 4,000                  | 4,000                  |
| 452   | Utilities  | 834                 | 0                      | 0                      |
| 499   | Other Supplies and Materials                               | 2,847               | 3,500                  | 3,500                  |
| 709   | Data Processing Equipment                                  | 7,477               | 5,000                  | 5,000                  |
| 719   | Office Equipment   | 2,249               | 4,500                  | 4,500                  |
| <b>Total Election Commission<br/>(Including Voter Registration)</b> |  | <b>\$ 104,319</b>   | <b>\$ 137,051</b>      | <b>\$ 139,443</b>      |
| <hr/>   |  |                     |                        |                        |
| 51600   | Register of Deeds  |                     |                        |                        |
| 307   | Communication  | \$ 494              | \$ 724                 | \$ 750                 |
| 317   | Data Processing Services                                   | 0                   | 4,785                  | 20,000                 |
| 348   | Postal Charges   | 320                 | 425                    | 600                    |
| 349   | Printing, Stationery and Forms                             | 6,462               | 6,500                  | 6,500                  |
| 351   | Rentals  | 2,271               | 2,223                  | 2,223                  |
| 355   | Travel   | 0                   | 150                    | 400                    |
| 435   | Office Supplies  | 598                 | 1,000                  | 1,000                  |
| 719   | Office Equipment   | 0                   | 3,300                  | 3,300                  |
| <b>Total Register of Deeds</b>                                      |  | <b>\$ 10,145</b>    | <b>\$ 19,107</b>       | <b>\$ 34,773</b>       |
| <hr/>   |  |                     |                        |                        |
| 51710   | Development  |                     |                        |                        |
| 105   | Supervisor/Director  | \$ 35,947           | \$ 37,744              | \$ 39,253              |
| 108   | Investigator(s)  | 25,143              | 24,200                 | 27,456                 |
| 161   | Secretary(s)   | 6,337               | 17,341                 | 18,034                 |
| 191   | Board and Committee Members Fees                           | 4,590               | 2,760                  | 4,000                  |
| 307   | Communication  | 1,595               | 1,433                  | 2,000                  |
| 332   | Legal Notices, Recording and Court Costs                   | 1,649               | 2,100                  | 2,100                  |
| 337   | Maintenance & Repair Services-Office Equipment             | 84                  | 250                    | 500                    |
| 348   | Postal Charges   | 38                  | 100                    | 100                    |
| 351   | Rentals  | 2,778               | 1,845                  | 2,100                  |
| 355   | Travel   | 2,575               | 1,749                  | 2,000                  |
| 435   | Office Supplies  | 1,450               | 2,000                  | 2,000                  |
| 452   | Utilities  | 539                 | 0                      | 0                      |
| 499   | Other Supplies and Materials                               | 1,605               | 2,000                  | 2,000                  |
| 599   | Other Charges  | 210                 | 0                      | 200                    |
| 709   | Data Processing Equipment                                  | 3,608               | 1,526                  | 6,000                  |
| <b>Total Development</b>  |  | <b>\$ 88,148</b>    | <b>\$ 95,048</b>       | <b>\$ 107,743</b>      |
| <hr/>   |  |                     |                        |                        |
| 51730   | Building   |                     |                        |                        |
| 103   | Assistant(s)   | \$ 23,043           | \$ 24,195              | \$ 25,163              |
| 105   | Supervisor/Director  | 32,055              | 33,658                 | 35,004                 |
| 191   | Board and Committee Members Fees                           | 1,080               | 2,000                  | 2,000                  |
| 196   | In-Service Training  | 0                   | 0                      | 1,000                  |
| 307   | Communication  | 2,818               | 2,500                  | 2,500                  |
| 332   | Legal Notices, Recording and Court Costs                   | 0                   | 400                    | 400                    |
| 338   | Maintenance & Repair Services-Vehicles                     | 1,789               | 1,500                  | 1,500                  |

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

| Account No.                        | Description                                 | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|------------------------------------|---|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.)     |   |                     |                        |                        |
| GENERAL ADMINISTRATION (Cont.)     |   |                     |                        |                        |
| 51000                              | GENERAL ADMINISTRATION (Cont.)              |                     |                        |                        |
| 51730                              | Building (Cont.)                            |                     |                        |                        |
| 348                                | Postal Charges                              | \$ 0                | \$ 50                  | \$ 50                  |
| 349                                | Printing, Stationery and Forms              | 192                 | 500                    | 500                    |
| 355                                | Travel                                      | 1,473               | 3,527                  | 1,400                  |
| 425                                | Gasoline                                    | 1,424               | 2,500                  | 4,500                  |
| 435                                | Office Supplies                             | 373                 | 500                    | 500                    |
| 499                                | Other Supplies and Materials                | 746                 | 1,000                  | 500                    |
| 599                                | Other Charges                               | 215                 | 500                    | 500                    |
| 708                                | Communication Equipment                     | 0                   | 1,000                  | 1,000                  |
| 718                                | Motor Vehicles                              | 0                   | 26,809                 | 0                      |
| Total Building                     |   | \$ 65,208           | \$ 100,639             | \$ 76,517              |
| 51800                              | County Buildings                            |                     |                        |                        |
| 141                                | Foremen                                     | \$ 20,685           | \$ 21,720              | \$ 22,589              |
| 166                                | Custodial Personnel                         | 14,043              | 14,745                 | 15,335                 |
| 168                                | Temporary Personnel                         | 0                   | 0                      | 1,200                  |
| 307                                | Communication                               | 834                 | 1,200                  | 1,200                  |
| 333                                | Licenses                                    | 0                   | 60                     | 60                     |
| 335                                | Maintenance & Repair Services-<br>Buildings | 48,579              | 30,000                 | 30,000                 |
| 348                                | Postal Charges                              | 26,311              | 28,000                 | 28,000                 |
| 410                                | Custodial Supplies                          | 6,355               | 7,500                  | 7,500                  |
| 425                                | Gasoline                                    | 40                  | 100                    | 100                    |
| 446                                | Small Tools                                 | 0                   | 3,000                  | 3,000                  |
| 451                                | Uniforms                                    | 506                 | 500                    | 500                    |
| 452                                | Utilities                                   | 18,770              | 23,000                 | 23,000                 |
| 499                                | Other Supplies and Materials                | 0                   | 500                    | 500                    |
| 711                                | Furniture and Fixtures                      | 1,300               | 0                      | 1,500                  |
| 791                                | Other Construction                          | 204,095             | 0                      | 0                      |
| Total County Buildings             |   | \$ 341,518          | \$ 130,325             | \$ 134,484             |
| 51810                              | Other Facilities                            |                     |                        |                        |
| 307                                | Communication                               | \$ 306              | \$ 900                 | \$ 900                 |
| 335                                | Maintenance & Repair Services-<br>Buildings | 0                   | 2,000                  | 2,000                  |
| 415                                | Electricity                                 | 280                 | 480                    | 480                    |
| 442                                | Propane Gas                                 | 778                 | 1,600                  | 1,600                  |
| Total Other Facilities             |   | \$ 1,364            | \$ 4,980               | \$ 4,980               |
| 51900                              | Other General Administration                |                     |                        |                        |
| 320                                | Dues and Memberships                        | \$ 28,262           | \$ 30,000              | \$ 34,320              |
| 599                                | Other Charges                               | 0                   | 1,000                  | 1,000                  |
| Total Other General Administration |   | \$ 28,262           | \$ 31,000              | \$ 35,320              |
| 52000                              | FINANCE                                     |                     |                        |                        |
| 52100                              | Accounting and Budgeting                    |                     |                        |                        |
| 105                                | Supervisor/Director                         | \$ 27,432           | \$ 28,804              | \$ 29,956              |
| 122                                | Purchasing Personnel                        | 35,995              | 37,795                 | 39,307                 |
| 140                                | Salary Supplements                          | 3,000               | 3,150                  | 3,276                  |
| 162                                | Clerical Personnel                          | 19,488              | 20,832                 | 21,665                 |
| 196                                | In-Service Training                         | 177                 | 300                    | 300                    |

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

| Account No.                      | Description                                     | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|----------------------------------|---|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.)   |   |                     |                        |                        |
| 52000                            | FINANCE (Cont.)                                 |                     |                        |                        |
| 52100                            | Accounting and Budgeting (Cont.)                |                     |                        |                        |
| 301                              | Accounting Services                             | \$ 835              | \$ 1,600               | \$ 1,600               |
| 305                              | Audit Services                                  | 5,823               | 6,200                  | 6,200                  |
| 307                              | Communication                                   | 1,415               | 1,900                  | 1,900                  |
| 317                              | Data Processing Services                        | 4,494               | 5,000                  | 5,500                  |
| 332                              | Legal Notices, Recording and Court Costs        | 509                 | 800                    | 800                    |
| 337                              | Maintenance & Repair Services- Office Equipment | 243                 | 700                    | 700                    |
| 349                              | Printing, Stationery and Forms                  | 1,361               | 1,650                  | 1,650                  |
| 351                              | Rentals   | 61                  | 684                    | 684                    |
| 355                              | Travel  | 1,794               | 2,500                  | 2,500                  |
| 414                              | Duplicating Supplies                            | 1,369               | 1,600                  | 1,600                  |
| 435                              | Office Supplies                                 | 1,180               | 1,500                  | 1,500                  |
| 709                              | Data Processing Equipment                       | 46                  | 2,250                  | 6,000                  |
| 719                              | Office Equipment                                | 367                 | 2,500                  | 2,500                  |
| Total Accounting and Budgeting   |   | \$ 105,589          | \$ 119,765             | \$ 127,638             |
| 52300                            | Property Assessor's Office                      |                     |                        |                        |
| 101                              | County Official/Administrative Officer          | \$ 44,290           | \$ 46,230              | \$ 47,155              |
| 103                              | Assistant(s)                                    | 19,840              | 20,832                 | 21,665                 |
| 106                              | Deputy(ies)                                     | 30,425              | 27,779                 | 28,890                 |
| 108                              | Investigator(s)                                 | 24,229              | 13,775                 | 25,198                 |
| 191                              | Board and Committee Members Fees                | 500                 | 3,000                  | 3,000                  |
| 307                              | Communication                                   | 966                 | 1,600                  | 1,600                  |
| 308                              | Consultants                                     | 18,005              | 0                      | 19,950                 |
| 317                              | Data Processing Services                        | 9,800               | 13,000                 | 13,000                 |
| 320                              | Dues and Memberships                            | 233                 | 233                    | 233                    |
| 332                              | Legal Notices, Recording and Court Costs        | 216                 | 300                    | 300                    |
| 335                              | Maintenance & Repair Services- Buildings        | 1,688               | 1,779                  | 500                    |
| 337                              | Maintenance & Repair Services- Office Equipment | 168                 | 200                    | 200                    |
| 338                              | Maintenance & Repair Services- Vehicles         | 15                  | 0                      | 600                    |
| 348                              | Postal Charges                                  | 0                   | 100                    | 100                    |
| 349                              | Printing, Stationery and Forms                  | 398                 | 500                    | 500                    |
| 351                              | Rentals   | 1,034               | 1,200                  | 770                    |
| 355                              | Travel  | 1,675               | 3,400                  | 3,400                  |
| 425                              | Gasoline  | 447                 | 800                    | 800                    |
| 435                              | Office Supplies                                 | 479                 | 500                    | 500                    |
| 718                              | Motor Vehicles                                  | 0                   | 5,831                  | 0                      |
| Total Property Assessor's Office |   | \$ 154,408          | \$ 141,059             | \$ 168,361             |
| 52310                            | Reappraisal Program                             |                     |                        |                        |
| 189                              | Other Salaries & Wages                          | \$ 0                | \$ 15,061              | \$ 0                   |
| 201                              | Social Security                                 | 0                   | 995                    | 0                      |
| 204                              | State Retirement                                | 0                   | 686                    | 0                      |
| 205                              | Employee and Dependent Insurance                | 0                   | 2,646                  | 0                      |
| 210                              | Unemployment Compensation                       | 2,000               | 2,000                  | 0                      |
| 212                              | Employer Medicare                               | 0                   | 233                    | 0                      |
| 308                              | Consultants                                     | 0                   | 19,000                 | 0                      |
| 348                              | Postal Charges                                  | 0                   | 1,500                  | 0                      |



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

| Account No.                    | Description                                     | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--------------------------------|---|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.) |   |                     |                        |                        |
| 52000                          | FINANCE (Cont.)                                 |                     |                        |                        |
| 52310                          | Reappraisal Program (Cont.)                     |                     |                        |                        |
| 718                            | Motor Vehicles                                  | \$ 0                | \$ 4,165               | \$ 0                   |
| Total Reappraisal Program      |   | \$ 2,000            | \$ 46,266              | \$ 0                   |
|                                |   |                     |                        |                        |
| 52400                          | County Trustee's Office                         |                     |                        |                        |
| 101                            | County Official/Administrative Officer          | \$ 44,290           | \$ 46,230              | \$ 47,155              |
| 103                            | Assistant(s)                                    | 19,840              | 20,832                 | 21,665                 |
| 106                            | Deputy(ies)                                     | 33,287              | 35,597                 | 37,021                 |
| 140                            | Salary Supplements                              | 0                   | 375                    | 750                    |
| 196                            | In-Service Training                             | 742                 | 1,000                  | 1,000                  |
| 307                            | Communication                                   | 875                 | 1,400                  | 2,400                  |
| 317                            | Data Processing Services                        | 1,145               | 3,320                  | 3,500                  |
| 320                            | Dues and Memberships                            | 120                 | 130                    | 145                    |
| 332                            | Legal Notices, Recording and Court Costs        | 297                 | 84                     | 500                    |
| 337                            | Maintenance & Repair Services- Office Equipment | 2,443               | 1,583                  | 2,500                  |
| 348                            | Postal Charges                                  | 96                  | 100                    | 100                    |
| 349                            | Printing, Stationery and Forms                  | 747                 | 2,885                  | 2,500                  |
| 351                            | Rentals   | 300                 | 612                    | 785                    |
| 355                            | Travel  | 1,963               | 2,486                  | 2,200                  |
| 435                            | Office Supplies                                 | 965                 | 1,000                  | 1,000                  |
| 499                            | Other Supplies and Materials                    | 1,098               | 1,200                  | 1,200                  |
| 709                            | Data Processing Equipment                       | 1,815               | 7,267                  | 2,000                  |
| 719                            | Office Equipment                                | 1,461               | 2,452                  | 2,500                  |
| Total County Trustee's Office  |   | \$ 111,484          | \$ 128,353             | \$ 128,921             |
|                                |   |                     |                        |                        |
| 52500                          | County Clerk's Office                           |                     |                        |                        |
| 101                            | County Official/Administrative Officer          | \$ 44,290           | \$ 46,230              | \$ 47,155              |
| 103                            | Assistant(s)                                    | 19,840              | 20,832                 | 21,665                 |
| 106                            | Deputy(ies)                                     | 95,274              | 97,658                 | 91,450                 |
| 196                            | In-Service Training                             | 40                  | 200                    | 300                    |
| 307                            | Communication                                   | 879                 | 1,500                  | 1,500                  |
| 317                            | Data Processing Services                        | 4,441               | 5,492                  | 4,800                  |
| 320                            | Dues and Memberships                            | 150                 | 400                    | 400                    |
| 332                            | Legal Notices, Recording and Court Costs        | 303                 | 900                    | 900                    |
| 337                            | Maintenance & Repair Services- Office Equipment | 619                 | 1,000                  | 1,000                  |
| 349                            | Printing, Stationery and Forms                  | 3,389               | 3,500                  | 3,000                  |
| 351                            | Rentals   | 2,193               | 2,500                  | 2,500                  |
| 355                            | Travel  | 699                 | 800                    | 800                    |
| 435                            | Office Supplies                                 | 2,117               | 2,500                  | 2,000                  |
| 499                            | Other Supplies and Materials                    | 47                  | 200                    | 200                    |
| 599                            | Other Charges                                   | 0                   | 200                    | 200                    |
| 709                            | Data Processing Equipment                       | 9,700               | 32,885                 | 8,000                  |
| 719                            | Office Equipment                                | 0                   | 600                    | 600                    |
| Total County Clerk's Office    |   | \$ 183,981          | \$ 217,397             | \$ 186,470             |

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

| Account No.                           | Description  | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---------------------------------------|--|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                   |                     |                     |
| 53000                                 | <b>ADMINISTRATION OF JUSTICE</b>                   |                   |                     |                     |
| 53100                                 | <b>Circuit Court</b>                               |                   |                     |                     |
| 101                                   | County Official/Administrative Officer             | \$ 44,290         | \$ 46,230           | \$ 47,155           |
| 106                                   | Deputy(ies)  | 25,804            | 35,512              | 36,933              |
| 169                                   | Part-time Personnel                                | 4,954             | 0                   | 0                   |
| 194                                   | Jury and Witness Fees                              | 31,067            | 24,116              | 24,116              |
| 196                                   | In-Service Training                                | 118               | 500                 | 500                 |
| 307                                   | Communication                                      | 1,790             | 2,218               | 2,400               |
| 317                                   | Data Processing Services                           | 3,457             | 4,000               | 4,000               |
| 320                                   | Dues and Memberships                               | 95                | 95                  | 95                  |
| 337                                   | Maintenance & Repair Services-<br>Office Equipment | 439               | 1,500               | 1,500               |
| 348                                   | Postal Charges                                     | 100               | 100                 | 100                 |
| 349                                   | Printing, Stationery and Forms                     | 3,331             | 3,500               | 3,500               |
| 354                                   | Transportation - Other than<br>Students            | 797               | 1,289               | 1,289               |
| 355                                   | Travel   | 3,204             | 4,000               | 4,000               |
| 435                                   | Office Supplies                                    | 1,109             | 1,691               | 1,800               |
| 719                                   | Office Equipment                                   | 449               | 1,100               | 1,050               |
| <b>Total Circuit Court</b>            |  | <b>\$ 120,804</b> | <b>\$ 125,851</b>   | <b>\$ 128,438</b>   |
| 53300                                 | <b>General Sessions Court</b>                      |                   |                     |                     |
| 103                                   | Assistant(s)                                       | \$ 19,840         | \$ 20,832           | \$ 21,665           |
| 106                                   | Deputy(ies)  | 66,851            | 70,195              | 73,003              |
| 307                                   | Communication                                      | 1,139             | 2,000               | 2,000               |
| 317                                   | Data Processing Services                           | 3,897             | 4,500               | 4,500               |
| 337                                   | Maintenance & Repair Services-<br>Office Equipment | 115               | 1,200               | 1,200               |
| 348                                   | Postal Charges                                     | 100               | 100                 | 100                 |
| 349                                   | Printing, Stationery and Forms                     | 1,661             | 3,810               | 4,000               |
| 351                                   | Rentals  | 3,516             | 3,690               | 3,500               |
| 435                                   | Office Supplies                                    | 792               | 1,200               | 1,200               |
| <b>Total General Sessions Court</b>   |  | <b>\$ 97,911</b>  | <b>\$ 107,527</b>   | <b>\$ 111,168</b>   |
| 53310                                 | <b>General Sessions Judge</b>                      |                   |                     |                     |
| 102                                   | Judge(s)   | \$ 54,991         | \$ 93,084           | \$ 102,240          |
| 196                                   | In-Service Training                                | 0                 | 500                 | 500                 |
| 307                                   | Communication                                      | 634               | 1,600               | 1,600               |
| 355                                   | Travel   | 1,403             | 1,700               | 1,700               |
| 432                                   | Library Books/Media                                | 2,675             | 3,000               | 3,000               |
| 435                                   | Office Supplies                                    | 281               | 400                 | 400                 |
| 499                                   | Other Supplies and Materials                       | 1,657             | 1,800               | 1,800               |
| <b>Total General Sessions Judge</b>   |  | <b>\$ 61,841</b>  | <b>\$ 102,084</b>   | <b>\$ 111,240</b>   |
| 53320                                 | <b>General Sessions Court Clerk</b>                |                   |                     |                     |
| 106                                   | Deputy(ies)  | \$ 0              | \$ 9,130            | \$ 37,965           |
| 196                                   | In-Service Training                                | 0                 | 0                   | 500                 |
| 307                                   | Communication                                      | 0                 | 1,000               | 3,000               |
| 317                                   | Data Processing Services                           | 0                 | 1,000               | 1,000               |
| 337                                   | Maintenance & Repair Services-<br>Office Equipment | 0                 | 1,000               | 1,000               |
| 349                                   | Printing, Stationery and Forms                     | 0                 | 400                 | 1,500               |
| 351                                   | Rentals  | 0                 | 3,400               | 12,000              |

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

| Account No.                        | Description                                     | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|------------------------------------|---|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.)     |   |                  |                     |                     |
| 53000                              | ADMINISTRATION OF JUSTICE (Cont.)               |                  |                     |                     |
| 53320                              | General Sessions Court Clerk (Cont.)            |                  |                     |                     |
| 355                                | Travel  | \$ 0             | \$ 0                | \$ 1,000            |
| 399                                | Other Contracted Services                       | 0                | 0                   | 2,100               |
| 435                                | Office Supplies                                 | 0                | 1,000               | 1,200               |
| 452                                | Utilities                                       | 0                | 600                 | 2,400               |
| 719                                | Office Equipment                                | 0                | 4,500               | 500                 |
| Total General Sessions Court Clerk |   | \$ 0             | \$ 22,030           | \$ 64,165           |
|                                    |   |                  |                     |                     |
| 53400                              | Chancery Court                                  |                  |                     |                     |
| 101                                | County Official/Administrative Officer          | \$ 44,290        | \$ 46,230           | \$ 47,155           |
| 103                                | Assistant(s)                                    | 19,840           | 20,832              | 21,665              |
| 106                                | Deputy(ies)                                     | 32,464           | 34,540              | 35,922              |
| 140                                | Salary Supplements                              | 0                | 375                 | 750                 |
| 169                                | Part-time Personnel                             | 5,598            | 6,000               | 6,000               |
| 194                                | Jury and Witness Fees                           | 306              | 2,200               | 3,000               |
| 196                                | In-Service Training                             | 437              | 850                 | 850                 |
| 307                                | Communication                                   | 1,347            | 2,000               | 2,000               |
| 317                                | Data Processing Services                        | 4,118            | 4,912               | 4,912               |
| 320                                | Dues and Memberships                            | 95               | 150                 | 160                 |
| 332                                | Legal Notices, Recording and Court Costs        | 2,776            | 4,500               | 5,000               |
| 337                                | Maintenance & Repair Services- Office Equipment | 252              | 700                 | 700                 |
| 348                                | Postal Charges                                  | 100              | 100                 | 100                 |
| 349                                | Printing, Stationery and Forms                  | 3,891            | 3,500               | 4,000               |
| 351                                | Rentals   | 2,028            | 2,750               | 2,750               |
| 355                                | Travel  | 2,302            | 2,805               | 3,085               |
| 411                                | Data Processing Supplies                        | 914              | 2,500               | 3,000               |
| 435                                | Office Supplies                                 | 926              | 1,200               | 1,200               |
| 719                                | Office Equipment                                | 337              | 1,500               | 1,500               |
| Total Chancery Court               |   | \$ 122,021       | \$ 137,644          | \$ 143,749          |
|                                    |   |                  |                     |                     |
| 53500                              | Juvenile Court                                  |                  |                     |                     |
| 112                                | Youth Service Officer(s)                        | \$ 27,622        | \$ 29,003           | \$ 30,163           |
| 161                                | Secretary(s)                                    | 19,840           | 20,832              | 21,665              |
| 196                                | In-Service Training                             | 0                | 1,485               | 1,485               |
| 201                                | Social Security                                 | 1,230            | 1,292               | 1,350               |
| 204                                | State Retirement                                | 675              | 864                 | 900                 |
| 212                                | Employer Medicare                               | 288              | 303                 | 315                 |
| 307                                | Communication                                   | 2,601            | 2,900               | 2,900               |
| 309                                | Contracts with Government Agencies              | 4,965            | 6,000               | 6,000               |
| 320                                | Dues and Memberships                            | 110              | 225                 | 225                 |
| 337                                | Maintenance & Repair Services- Office Equipment | 437              | 500                 | 500                 |
| 348                                | Postal Charges                                  | 100              | 100                 | 100                 |
| 349                                | Printing, Stationery and Forms                  | 434              | 2,000               | 0                   |
| 354                                | Transportation - Other than Students            | 0                | 250                 | 250                 |
| 355                                | Travel  | 1,791            | 1,950               | 1,950               |
| 399                                | Other Contracted Services                       | 0                | 1,700               | 1,700               |
| 432                                | Library Books/Media                             | 27               | 100                 | 100                 |
| 435                                | Office Supplies                                 | 555              | 750                 | 750                 |

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

| Account No.                           | Description                                    | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---------------------------------------|--|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                   |                     |                     |
| 53000                                 | ADMINISTRATION OF JUSTICE (Cont.)              |                   |                     |                     |
| 53500                                 | Juvenile Court (Cont.)                         |                   |                     |                     |
| 437                                   | Periodicals                                    | \$ 110            | \$ 100              | \$ 100              |
|                                       | <b>Total Juvenile Court</b>                    | <b>\$ 60,785</b>  | <b>\$ 70,354</b>    | <b>\$ 70,453</b>    |
| <b>PUBLIC SAFETY</b>                  |  |                   |                     |                     |
| 54000                                 | Sheriff's Department                           |                   |                     |                     |
| 54110                                 | County Official/Administrative Officer         | \$ 55,211         | \$ 57,558           | \$ 58,709           |
| 101                                   | Deputy(ies)                                    | 312,205           | 428,528             | 462,811             |
| 106                                   | Investigator(s)                                | 91,112            | 109,996             | 116,596             |
| 108                                   | Captain(s)                                     | 97,290            | 131,270             | 139,147             |
| 109                                   | Sergeant(s)                                    | 23,165            | 24,564              | 26,529              |
| 115                                   | Salary Supplements                             | 14,400            | 15,600              | 15,600              |
| 140                                   | Part-time Personnel                            | 36,152            | 47,075              | 45,000              |
| 169                                   | Overtime Pay                                   | 23,845            | 33,684              | 34,000              |
| 187                                   | In-Service Training                            | 3,968             | 4,500               | 4,500               |
| 196                                   | Employee and Dependent Insurance               | 40,843            | 45,544              | 58,185              |
| 205                                   | Communication                                  | 7,444             | 9,000               | 9,000               |
| 307                                   | Maintenance & Repair Services-Buildings        | 2,167             | 6,500               | 6,500               |
| 335                                   | Maintenance & Repair Services-Office Equipment | 2,360             | 19,500              | 19,000              |
| 337                                   | Maintenance & Repair Services-Vehicles         | 43,127            | 46,000              | 40,000              |
| 338                                   | Medical and Dental Services                    | 650               | 900                 | 900                 |
| 340                                   | Postal Charges                                 | 1,916             | 2,000               | 2,000               |
| 348                                   | Printing, Stationery and Forms                 | 1,138             | 2,000               | 2,000               |
| 349                                   | Rentals  | 2,090             | 2,500               | 2,500               |
| 351                                   | Travel   | 1,065             | 1,500               | 1,500               |
| 355                                   | Gasoline                                       | 46,506            | 55,500              | 50,000              |
| 425                                   | Office Supplies                                | 1,884             | 3,500               | 2,500               |
| 435                                   | Uniforms                                       | 13,999            | 14,000              | 14,000              |
| 451                                   | Utilities                                      | 3,331             | 4,000               | 4,000               |
| 452                                   | Other Supplies and Materials                   | 2,369             | 6,000               | 5,000               |
| 499                                   | Liability Insurance                            | 26,625            | 36,151              | 36,151              |
| 506                                   | Other Charges                                  | 807               | 475                 | 475                 |
| 599                                   | Building Improvements                          | 70                | 4,000               | 4,000               |
| 707                                   | Communication Equipment                        | 9,960             | 10,000              | 10,000              |
| 708                                   | Data Processing Equipment                      | 3,042             | 4,000               | 4,000               |
| 709                                   | Motor Vehicles                                 | 44,449            | 58,666              | 58,000              |
| 718                                   | Office Equipment                               | 339               | 8,500               | 8,500               |
| 719                                   | <b>Total Sheriff's Department</b>              | <b>\$ 913,529</b> | <b>\$ 1,193,011</b> | <b>\$ 1,241,103</b> |
| <b>Drug Enforcement</b>               |  |                   |                     |                     |
| 54150                                 | Supervisor/Director                            | \$ 0              | \$ 34,478           | \$ 34,478           |
| 105                                   | Salary Supplements                             | 0                 | 600                 | 600                 |
| 140                                   | Temporary Personnel                            | 0                 | 7,522               | 7,522               |
| 168                                   | Longevity Pay                                  | 0                 | 1,500               | 1,500               |
| 186                                   | Social Security                                | 0                 | 2,604               | 2,604               |
| 201                                   | State Retirement                               | 0                 | 1,223               | 1,223               |
| 204                                   | Employee and Dependent Insurance               | 0                 | 1,738               | 2,078               |
| 205                                   | Employer Medicare                              | 0                 | 609                 | 609                 |
| 212                                   | Worker's Compensation Insurance                | 0                 | 1,673               | 1,673               |
| 513                                   |  |                   |                     |                     |

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

| Account No.                    | Description                                 | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--------------------------------|---|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.) |   |                  |                     |                     |
| 54000                          | PUBLIC SAFETY (Cont.)                       |                  |                     |                     |
| 54150                          | Drug Enforcement (Cont.)                    |                  |                     |                     |
|                                | Total Drug Enforcement                      | \$ 0             | \$ 51,947           | \$ 52,287           |
| -----                          |   |                  |                     |                     |
| 54210                          | Jail  |                  |                     |                     |
| 103                            | Assistant(s)                                | \$ 28,000        | \$ 29,400           | \$ 31,164           |
| 105                            | Supervisor/Director                         | 29,433           | 30,905              | 32,759              |
| 121                            | Data Processing Personnel                   | 20,686           | 21,720              | 23,023              |
| 148                            | Dispatchers/Radio Operators                 | 125,803          | 148,798             | 157,726             |
| 160                            | Guards                                      | 196,341          | 206,669             | 219,070             |
| 161                            | Secretary(s)                                | 20,103           | 21,108              | 22,374              |
| 165                            | Cafeteria Personnel                         | 548              | 7,252               | 7,687               |
| 187                            | Overtime Pay                                | 14,937           | 17,000              | 17,000              |
| 205                            | Employee and Dependent Insurance            | 33,321           | 37,232              | 45,717              |
| 312                            | Contracts with Private Agencies             | 1,500            | 2,400               | 2,400               |
| 317                            | Data Processing Services                    | 6,132            | 6,000               | 6,000               |
| 335                            | Maintenance & Repair Services-<br>Buildings | 7,923            | 18,139              | 18,000              |
| 338                            | Maintenance & Repair Services-<br>Vehicles  | 1,211            | 2,000               | 2,000               |
| 340                            | Medical and Dental Services                 | 32,830           | 35,000              | 35,000              |
| 348                            | Postal Charges                              | 320              | 1,000               | 1,000               |
| 349                            | Printing, Stationery and Forms              | 2,939            | 2,500               | 2,500               |
| 355                            | Travel                                      | 1,092            | 4,500               | 4,500               |
| 410                            | Custodial Supplies                          | 10,971           | 10,500              | 10,500              |
| 421                            | Food Preparation Supplies                   | 0                | 250                 | 250                 |
| 422                            | Food Supplies                               | 94,073           | 86,500              | 86,500              |
| 425                            | Gasoline                                    | 3,766            | 3,000               | 3,000               |
| 435                            | Office Supplies                             | 1,864            | 2,500               | 2,500               |
| 441                            | Prisoners Clothing                          | 1,340            | 2,500               | 2,500               |
| 451                            | Uniforms                                    | 9,324            | 9,500               | 9,500               |
| 452                            | Utilities                                   | 30,370           | 34,500              | 30,000              |
| 499                            | Other Supplies and Materials                | 2,326            | 3,200               | 3,200               |
| 506                            | Liability Insurance                         | 13,329           | 15,594              | 15,594              |
| 707                            | Building Improvements                       | 499              | 5,000               | 5,000               |
| 708                            | Communication Equipment                     | 335              | 4,000               | 4,000               |
| 711                            | Furniture and Fixtures                      | 0                | 2,000               | 2,000               |
| 716                            | Law Enforcement Equipment                   | 4,598            | 7,000               | 7,000               |
| 718                            | Motor Vehicles                              | 4,700            | 5,500               | 5,500               |
| 790                            | Other Equipment                             | 9,458            | 10,500              | 8,500               |
|                                | Total Jail                                  | \$ 710,072       | \$ 793,667          | \$ 823,464          |
| -----                          |   |                  |                     |                     |
| 54220                          | Workhouse                                   |                  |                     |                     |
| 160                            | Guards                                      | \$ 10,343        | \$ 10,901           | \$ 11,555           |
| 165                            | Cafeteria Personnel                         | 548              | 6,043               | 6,405               |
| 312                            | Contracts with Private Agencies             | 0                | 3,600               | 3,600               |
| 340                            | Medical and Dental Services                 | 544              | 1,000               | 1,000               |
| 422                            | Food Supplies                               | 473              | 2,500               | 2,500               |
| 499                            | Other Supplies and Materials                | 45               | 300                 | 300                 |
|                                | Total Workhouse                             | \$ 11,953        | \$ 24,344           | \$ 25,360           |
| -----                          |   |                  |                     |                     |

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

| Account No.                           | Description                              | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---------------------------------------|--|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                     |                        |                        |
| 54000                                 | <b>PUBLIC SAFETY (Cont.)</b>             |                     |                        |                        |
| 54310                                 | <b>Fire Prevention and Control</b>       |                     |                        |                        |
| 105                                   | Supervisor/Director                      | \$ 0                | \$ 0                   | \$ 8,000               |
| 196                                   | In-Service Training                      | 2,016               | 5,000                  | 5,000                  |
| 307                                   | Communication                            | 614                 | 0                      | 2,000                  |
| 309                                   | Contracts with Government                |                     |                        |                        |
|                                       | Agencies                                 | 151,191             | 200,000                | 220,000                |
| 326                                   | Forest Resource Services                 | 2,000               | 2,000                  | 2,000                  |
| 338                                   | Maintenance & Repair Services-           |                     |                        |                        |
|                                       | Vehicles                                 | 6,844               | 12,258                 | 12,000                 |
| 340                                   | Medical and Dental Services              | 866                 | 1,919                  | 3,000                  |
| 348                                   | Postal Charges                           | 64                  | 76                     | 100                    |
| 499                                   | Other Supplies and Materials             | 1,371               | 800                    | 800                    |
| 511                                   | Vehicle and Equipment Insurance          | 5,451               | 6,378                  | 12,500                 |
| 599                                   | Other Charges                            | 1,429               | 800                    | 4,000                  |
| 708                                   | Communication Equipment                  | 1,600               | 11,000                 | 1,600                  |
| 718                                   | Motor Vehicles                           | 95,014              | 334,843                | 65,000                 |
| 790                                   | Other Equipment                          | 0                   | 40,000                 | 40,000                 |
|                                       | <b>Total Fire Prevention and Control</b> | <b>\$ 268,460</b>   | <b>\$ 614,874</b>      | <b>\$ 376,000</b>      |
| 54410                                 | <b>Civil Defense</b>                     |                     |                        |                        |
| 105                                   | Supervisor/Director                      | \$ 19,751           | \$ 20,739              | \$ 25,480              |
| 140                                   | Salary Supplements                       | 4,000               | 4,200                  | 4,590                  |
| 161                                   | Secretary(s)                             | 0                   | 8,534                  | 17,680                 |
| 169                                   | Part-time Personnel                      | 5,502               | 2,000                  | 0                      |
| 187                                   | Overtime Pay                             | 0                   | 4,000                  | 0                      |
| 307                                   | Communication                            | 2,398               | 3,000                  | 3,000                  |
| 338                                   | Maintenance & Repair Services-           |                     |                        |                        |
|                                       | Vehicles                                 | 1,980               | 1,500                  | 1,500                  |
| 348                                   | Postal Charges                           | 49                  | 100                    | 100                    |
| 349                                   | Printing, Stationery and Forms           | 144                 | 1,000                  | 800                    |
| 351                                   | Rentals                                  | 851                 | 1,000                  | 1,000                  |
| 355                                   | Travel                                   | 996                 | 1,500                  | 1,200                  |
| 425                                   | Gasoline                                 | 568                 | 1,000                  | 1,200                  |
| 435                                   | Office Supplies                          | 866                 | 800                    | 800                    |
| 451                                   | Uniforms                                 | 262                 | 600                    | 600                    |
| 599                                   | Other Charges                            | 496                 | 1,000                  | 1,000                  |
| 719                                   | Office Equipment                         | 1,600               | 1,600                  | 1,600                  |
|                                       | <b>Total Civil Defense</b>               | <b>\$ 39,463</b>    | <b>\$ 52,573</b>       | <b>\$ 60,550</b>       |
| 54420                                 | <b>Rescue Squad</b>                      |                     |                        |                        |
| 338                                   | Maintenance & Repair Services-           |                     |                        |                        |
|                                       | Vehicles                                 | \$ 0                | \$ 2,500               | \$ 2,500               |
| 412                                   | Diesel Fuel                              | 11                  | 500                    | 500                    |
| 425                                   | Gasoline                                 | 792                 | 1,500                  | 1,500                  |
| 499                                   | Other Supplies and Materials             | 25,553              | 27,000                 | 25,500                 |
| 506                                   | Liability Insurance                      | 2,313               | 2,500                  | 2,500                  |
|                                       | <b>Total Rescue Squad</b>                | <b>\$ 28,669</b>    | <b>\$ 34,000</b>       | <b>\$ 32,500</b>       |
| 54490                                 | <b>Other Emergency Management</b>        |                     |                        |                        |
| 349                                   | Printing, Stationery and Forms           | \$ 183              | \$ 200                 | \$ 0                   |
| 355                                   | Travel                                   | 0                   | 800                    | 800                    |
| 499                                   | Other Supplies and Materials             | 200                 | 200                    | 400                    |

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

| Account No.                           | Description                                  | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---------------------------------------|--|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                   |                     |                     |
| 54000                                 | <b>PUBLIC SAFETY (Cont.)</b>                 |                   |                     |                     |
| 54490                                 | <b>Other Emergency Management (Cont.)</b>    |                   |                     |                     |
|                                       | <b>Total Other Emergency Management</b>      | <b>\$ 383</b>     | <b>\$ 1,200</b>     | <b>\$ 1,200</b>     |
| 54610                                 | <b>County Coroner/Medical Examiner</b>       |                   |                     |                     |
| 309                                   | Contracts with Government Agencies           | \$ 6,706          | \$ 10,400           | \$ 10,400           |
|                                       | <b>Total County Coroner/Medical Examiner</b> | <b>\$ 6,706</b>   | <b>\$ 10,400</b>    | <b>\$ 10,400</b>    |
| 54900                                 | <b>Other Public Safety</b>                   |                   |                     |                     |
| 142                                   | Mechanic(s)                                  | \$ 34,260         | \$ 44,303           | \$ 46,962           |
| 187                                   | Overtime Pay                                 | 5,152             | 6,500               | 6,500               |
| 205                                   | Employee and Dependent Insurance             | 2,608             | 3,656               | 4,156               |
| 307                                   | Communication                                | 806               | 875                 | 875                 |
| 335                                   | Maintenance & Repair Services- Buildings     | 262               | 925                 | 925                 |
| 338                                   | Maintenance & Repair Services- Vehicles      | 0                 | 1,000               | 1,000               |
| 351                                   | Rentals                                      | 5,400             | 5,400               | 5,400               |
| 417                                   | Equipment Parts - Light                      | 61,665            | 75,000              | 60,000              |
| 425                                   | Gasoline                                     | 2,188             | 2,700               | 2,700               |
| 451                                   | Uniforms                                     | 826               | 1,100               | 1,100               |
| 452                                   | Utilities                                    | 4,081             | 4,500               | 4,500               |
| 499                                   | Other Supplies and Materials                 | 3,364             | 3,500               | 3,500               |
| 717                                   | Maintenance Equipment                        | 1,055             | 6,000               | 6,000               |
|                                       | <b>Total Other Public Safety</b>             | <b>\$ 121,667</b> | <b>\$ 155,459</b>   | <b>\$ 143,618</b>   |
| 55000                                 | <b>PUBLIC HEALTH AND WELFARE</b>             |                   |                     |                     |
| 55110                                 | <b>Local Health Center</b>                   |                   |                     |                     |
| 191                                   | Board and Committee Members Fees             | \$ 210            | \$ 210              | \$ 350              |
| 307                                   | Communication                                | 4,089             | 4,400               | 4,600               |
| 328                                   | Janitorial Services                          | 10,000            | 10,300              | 12,000              |
| 335                                   | Maintenance & Repair Services- Buildings     | 5,296             | 8,000               | 8,000               |
| 348                                   | Postal Charges                               | 4,491             | 5,000               | 4,050               |
| 351                                   | Rentals                                      | 3,336             | 4,000               | 3,000               |
| 413                                   | Drugs and Medical Supplies                   | 2,209             | 5,690               | 5,000               |
| 435                                   | Office Supplies                              | 4,605             | 5,500               | 5,500               |
| 452                                   | Utilities                                    | 7,629             | 8,000               | 8,600               |
| 499                                   | Other Supplies and Materials                 | 305               | 4,695               | 0                   |
| 709                                   | Data Processing Equipment                    | 8,468             | 0                   | 0                   |
| 724                                   | Site Development                             | 6,835             | 0                   | 0                   |
|                                       | <b>Total Local Health Center</b>             | <b>\$ 57,473</b>  | <b>\$ 55,795</b>    | <b>\$ 51,100</b>    |
| 55120                                 | <b>Rabies and Animal Control</b>             |                   |                     |                     |
| 106                                   | Deputy(ies)                                  | \$ 0              | \$ 10,715           | \$ 20,797           |
| 108                                   | Investigator(s)                              | 0                 | 21,050              | 21,892              |
| 189                                   | Other Salaries & Wages                       | 20,047            | 0                   | 0                   |
| 201                                   | Social Security                              | 1,243             | 0                   | 0                   |
| 204                                   | State Retirement                             | 682               | 0                   | 0                   |
| 205                                   | Employee and Dependent Insurance             | 1,738             | 0                   | 0                   |

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

| Account No.                                | Description                              | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--|--|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.)             |  |                     |                        |                        |
| 55000                                      | PUBLIC HEALTH AND WELFARE (Cont.)        |                     |                        |                        |
| 55120                                      | Rabies and Animal Control (Cont.)        |                     |                        |                        |
| 212  | Employer Medicare                        | \$ 291              | \$ 0                   | \$ 0                   |
| 307  | Communication                            | 1,347               | 1,400                  | 1,400                  |
| 332  | Legal Notices, Recording and Court Costs | 862                 | 800                    | 800                    |
| 335  | Maintenance & Repair Services-Buildings  | 0                   | 500                    | 500                    |
| 338  | Maintenance & Repair Services-Vehicles   | 3,694               | 5,000                  | 5,000                  |
| 349  | Printing, Stationery and Forms           | 81                  | 600                    | 600                    |
| 355  | Travel                                   | 0                   | 450                    | 450                    |
| 357  | Veterinary Services                      | 0                   | 317                    | 317                    |
| 401  | Animal Food and Supplies                 | 478                 | 582                    | 500                    |
| 425  | Gasoline                                 | 3,128               | 5,000                  | 5,000                  |
| 451  | Uniforms                                 | 143                 | 623                    | 300                    |
| 452  | Utilities                                | 1,506               | 1,800                  | 1,800                  |
| 499  | Other Supplies and Materials             | 2,365               | 1,783                  | 1,783                  |
| 718  | Motor Vehicles                           | 9,582               | 10,000                 | 10,000                 |
| 791  | Other Construction                       | 76                  | 0                      | 0                      |
| Total Rabies and Animal Control            |  | \$ 47,263           | \$ 60,620              | \$ 71,139              |
| -----                                      |  |                     |                        |                        |
| 55130                                      | Ambulance/Emergency Medical Services     |                     |                        |                        |
| 312  | Contracts with Private Agencies          | \$ 247,447          | \$ 235,664             | \$ 235,819             |
| 338  | Maintenance & Repair Services-Vehicles   | 23,471              | 25,000                 | 25,000                 |
| 412  | Diesel Fuel                              | 11,129              | 15,000                 | 15,000                 |
| 413  | Drugs and Medical Supplies               | 9,143               | 15,500                 | 15,500                 |
| 425  | Gasoline                                 | 577                 | 700                    | 700                    |
| 451  | Uniforms                                 | 4,107               | 5,000                  | 5,000                  |
| 718  | Motor Vehicles                           | 75,000              | 77,000                 | 77,000                 |
| Total Ambulance/Emergency Medical Services |  | \$ 370,874          | \$ 373,864             | \$ 374,019             |
| -----                                      |  |                     |                        |                        |
| 55150                                      | Maternal and Child Health Services       |                     |                        |                        |
| 105  | Supervisor/Director                      | \$ 17,500           | \$ 17,500              | \$ 0                   |
| 201  | Social Security                          | 930                 | 930                    | 0                      |
| 204  | State Retirement                         | 510                 | 510                    | 0                      |
| 212  | Employer Medicare                        | 218                 | 218                    | 0                      |
| 355  | Travel                                   | 183                 | 183                    | 0                      |
| 499  | Other Supplies and Materials             | 561                 | 561                    | 0                      |
| 513  | Worker's Compensation Insurance          | 1,024               | 1,024                  | 0                      |
| Total Maternal and Child Health Services   |  | \$ 20,926           | \$ 20,926              | \$ 0                   |
| -----                                      |  |                     |                        |                        |
| 55160                                      | Dental Health Program                    |                     |                        |                        |
| 131  | Medical Personnel                        | \$ 79,995           | \$ 81,328              | \$ 37,804              |
| 162  | Clerical Personnel                       | 20,448              | 88,552                 | 17,035                 |
| 201  | Social Security                          | 6,080               | 11,532                 | 3,270                  |
| 204  | State Retirement                         | 2,238               | 9,050                  | 2,189                  |
| 205  | Employee and Dependent Insurance         | 7,677               | 23,055                 | 0                      |
| 212  | Employer Medicare                        | 1,422               | 3,463                  | 765                    |
| 312  | Contracts with Private Agencies          | 54,060              | 65,520                 | 85,338                 |



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

| Account No.                    | Description                          | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--------------------------------|--------------------------------------|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.) |                                      |                  |                     |                     |
| 55000                          | PUBLIC HEALTH AND WELFARE (Cont.)    |                  |                     |                     |
| 55180                          | Dental Health Program (Cont.)        |                  |                     |                     |
| 355                            | Travel                               | \$ 2,436         | \$ 2,000            | \$ 3,000            |
| 413                            | Drugs and Medical Supplies           | 11,527           | 12,000              | 12,000              |
|                                | Total Dental Health Program          | \$ 185,883       | \$ 296,500          | \$ 161,401          |
| 55180                          | Crippled Children Services           |                  |                     |                     |
| 309                            | Contracts with Government Agencies   | \$ 2,216         | \$ 2,216            | \$ 2,216            |
|                                | Total Crippled Children Services     | \$ 2,216         | \$ 2,216            | \$ 2,216            |
| 55190                          | Other Local Health Services          |                  |                     |                     |
| 310                            | Contracts with Other Public Agencies | \$ 12,500        | \$ 15,000           | \$ 15,000           |
| 312                            | Contracts with Private Agencies      | 6,250            | 8,500               | 9,000               |
|                                | Total Other Local Health Services    | \$ 18,750        | \$ 23,500           | \$ 24,000           |
| 55310                          | Regional Mental Health Center        |                  |                     |                     |
| 310                            | Contracts with Other Public Agencies | \$ 7,500         | \$ 7,500            | \$ 7,500            |
|                                | Total Regional Mental Health Center  | \$ 7,500         | \$ 7,500            | \$ 7,500            |
| 55390                          | Appropriation to State               |                  |                     |                     |
| 309                            | Contracts with Government Agencies   | \$ 25,761        | \$ 25,761           | \$ 25,761           |
|                                | Total Appropriation to State         | \$ 25,761        | \$ 25,761           | \$ 25,761           |
| 55520                          | Aid to Dependent Children            |                  |                     |                     |
| 499                            | Other Supplies and Materials         | \$ 2,000         | \$ 2,500            | \$ 2,500            |
|                                | Total Aid to Dependent Children      | \$ 2,000         | \$ 2,500            | \$ 2,500            |
| 55590                          | Other Local Welfare Services         |                  |                     |                     |
| 339                            | Matching Share                       | \$ 5,465         | \$ 5,465            | \$ 5,465            |
|                                | Total Other Local Welfare Services   | \$ 5,465         | \$ 5,465            | \$ 5,465            |
| 55720                          | Sanitation Education/Information     |                  |                     |                     |
| 141                            | Foremen                              | \$ 20,686        | \$ 21,720           | \$ 23,023           |
| 201                            | Social Security                      | 1,283            | 1,347               | 1,428               |
| 204                            | State Retirement                     | 734              | 902                 | 955                 |
| 205                            | Employee and Dependent Insurance     | 1,738            | 1,821               | 2,078               |
| 212                            | Employer Medicare                    | 300              | 315                 | 334                 |
| 351                            | Rentals                              | 4,875            | 5,600               | 5,600               |
| 443                            | Road Signs                           | 1,404            | 1,500               | 1,500               |
| 451                            | Uniforms                             | 93               | 550                 | 550                 |
| 499                            | Other Supplies and Materials         | 2,655            | 3,000               | 3,000               |
| 599                            | Other Charges                        | 3,647            | 6,150               | 7,800               |

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

| Account No.                                       | Description                                       | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---|---|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b>             |   |                     |                        |                        |
| 55000   | <b>PUBLIC HEALTH AND WELFARE (Cont.)</b>          |                     |                        |                        |
| 55720   | Sanitation Education/Information (Cont.)          |                     |                        |                        |
| 718   | Motor Vehicles                                    | \$ 0                | \$ 0                   | \$ 18,000              |
|   | Total Sanitation Education/Information            | \$ 37,415           | \$ 42,905              | \$ 64,268              |
| <b>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</b> |   |                     |                        |                        |
| 56000   | <b>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</b> |                     |                        |                        |
| 56300   | Senior Citizens Assistance                        |                     |                        |                        |
| 339   | Matching Share                                    | \$ 40,000           | \$ 42,500              | \$ 46,900              |
|   | Total Senior Citizens Assistance                  | \$ 40,000           | \$ 42,500              | \$ 46,900              |
| <b>Libraries</b>                                  |   |                     |                        |                        |
| 56500   | <b>Libraries</b>                                  |                     |                        |                        |
| 103   | Assistant(s)                                      | \$ 16,480           | \$ 17,304              | \$ 18,986              |
| 105   | Supervisor/Director                               | 24,169              | 25,377                 | 26,392                 |
| 169   | Part-time Personnel                               | 4,983               | 6,500                  | 12,000                 |
| 201   | Social Security                                   | 2,829               | 3,453                  | 3,560                  |
| 204   | State Retirement                                  | 1,470               | 1,772                  | 2,381                  |
| 205   | Employee and Dependent Insurance                  | 3,476               | 3,641                  | 4,160                  |
| 212   | Employer Medicare                                 | 662                 | 808                    | 835                    |
| 307   | Communication                                     | 1,576               | 1,700                  | 2,000                  |
| 335   | Maintenance & Repair Services-Buildings           | 2,831               | 2,488                  | 3,000                  |
| 337   | Maintenance & Repair Services-Office Equipment    | 0                   | 0                      | 2,000                  |
| 349   | Printing, Stationery and Forms                    | 0                   | 0                      | 400                    |
| 432   | Library Books/Media                               | 11,448              | 10,500                 | 11,000                 |
| 435   | Office Supplies                                   | 820                 | 450                    | 1,000                  |
| 452   | Utilities   | 4,562               | 4,796                  | 6,250                  |
| 499   | Other Supplies and Materials                      | 764                 | 3,980                  | 1,500                  |
| 709   | Data Processing Equipment                         | 2,510               | 1,840                  | 2,000                  |
| 719   | Office Equipment                                  | 801                 | 1,074                  | 1,500                  |
|   | Total Libraries                                   | \$ 79,381           | \$ 85,683              | \$ 98,964              |
| <b>Parks and Fair Boards</b>                      |   |                     |                        |                        |
| 56700   | <b>Parks and Fair Boards</b>                      |                     |                        |                        |
| 316   | Contributions                                     | \$ 7,000            | \$ 14,000              | \$ 14,000              |
|   | Total Parks and Fair Boards                       | \$ 7,000            | \$ 14,000              | \$ 14,000              |
| <b>AGRICULTURE &amp; NATURAL RESOURCES</b>        |   |                     |                        |                        |
| 57000   | <b>AGRICULTURE &amp; NATURAL RESOURCES</b>        |                     |                        |                        |
| 57100   | Agriculture Extension Service                     |                     |                        |                        |
| 191   | Board and Committee Members Fees                  | \$ 780              | \$ 700                 | \$ 700                 |
| 307   | Communication                                     | 3,601               | 3,400                  | 3,400                  |
| 309   | Contracts with Government Agencies                | 56,832              | 55,347                 | 53,611                 |
| 316   | Contributions                                     | 500                 | 500                    | 500                    |
| 320   | Dues and Memberships                              | 353                 | 500                    | 500                    |
| 335   | Maintenance & Repair Services-Buildings           | 1,200               | 1,200                  | 1,200                  |
| 351   | Rentals   | 11,760              | 11,760                 | 11,760                 |
| 399   | Other Contracted Services                         | 0                   | 1,500                  | 1,500                  |
| 410   | Custodial Supplies                                | 293                 | 350                    | 350                    |

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

| Account No.                                | Description                                | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--|--|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b>      |  |                     |                        |                        |
| 57000                                      | <b>AGRICULTURE &amp; NATURAL RESOURCES</b> |                     |                        |                        |
|  | (Cont.)                                    |                     |                        |                        |
| 57100                                      | <b>Agriculture Extension Service</b>       |                     |                        |                        |
|  | (Cont.)                                    |                     |                        |                        |
| 452  | Utilities                                  | \$ 2,098            | \$ 3,000               | \$ 3,000               |
| 719  | Office Equipment                           | 2,370               | 1,000                  | 2,500                  |
| <b>Total Agriculture Extension Service</b> |  | <b>\$ 79,787</b>    | <b>\$ 79,257</b>       | <b>\$ 79,021</b>       |
| -----                                      |  |                     |                        |                        |
| 57500                                      | <b>Soil Conservation</b>                   |                     |                        |                        |
| 161  | Secretary(s)                               | \$ 17,386           | \$ 18,255              | \$ 18,985              |
| 163  | Educational Assistants                     | 18,985              | 19,934                 | 20,731                 |
| 320  | Dues and Memberships                       | 750                 | 920                    | 920                    |
| 351  | Rentals                                    | 1,140               | 2,200                  | 2,200                  |
| 355  | Travel                                     | 1,973               | 2,000                  | 2,000                  |
| 435  | Office Supplies                            | 248                 | 370                    | 370                    |
| 499  | Other Supplies and Materials               | 71                  | 600                    | 600                    |
| <b>Total Soil Conservation</b>             |  | <b>\$ 40,553</b>    | <b>\$ 44,279</b>       | <b>\$ 45,806</b>       |
| -----                                      |  |                     |                        |                        |
| 58000                                      | <b>OTHER GENERAL GOVERNMENT</b>            |                     |                        |                        |
| 58120                                      | <b>Industrial Development</b>              |                     |                        |                        |
| 191  | Board and Committee Members Fees           | \$ 0                | \$ 300                 | \$ 3,000               |
| 321  | Engineering Services                       | 0                   | 3,000                  | 3,000                  |
| 452  | Utilities                                  | 279                 | 300                    | 300                    |
| <b>Total Industrial Development</b>        |  | <b>\$ 279</b>       | <b>\$ 3,600</b>        | <b>\$ 6,300</b>        |
| -----                                      |  |                     |                        |                        |
| 58220                                      | <b>Airport</b>                             |                     |                        |                        |
| 191  | Board and Committee Members Fees           | \$ 270              | \$ 600                 | \$ 600                 |
| 307  | Communication                              | 653                 | 900                    | 900                    |
| 335  | Maintenance & Repair Services-             |                     |                        |                        |
|  | Buildings                                  | 16,216              | 15,200                 | 15,200                 |
| 452  | Utilities                                  | 2,714               | 2,852                  | 2,852                  |
| 506  | Liability Insurance                        | 3,068               | 3,276                  | 3,276                  |
| 702  | Airport Improvement                        | 0                   | 3,000                  | 3,000                  |
| 791  | Other Construction                         | 102,362             | 0                      | 0                      |
| <b>Total Airport</b>                       |  | <b>\$ 125,283</b>   | <b>\$ 25,828</b>       | <b>\$ 25,828</b>       |
| -----                                      |  |                     |                        |                        |
| 58300                                      | <b>Veterans' Services</b>                  |                     |                        |                        |
| 307  | Communication                              | \$ 333              | \$ 335                 | \$ 335                 |
| 435  | Office Supplies                            | 0                   | 520                    | 520                    |
| 599  | Other Charges                              | 460                 | 0                      | 0                      |
| <b>Total Veterans' Services</b>            |  | <b>\$ 793</b>       | <b>\$ 855</b>          | <b>\$ 855</b>          |
| -----                                      |  |                     |                        |                        |
| 58400                                      | <b>Other Charges</b>                       |                     |                        |                        |
| 501  | Boiler Insurance                           | \$ 481              | \$ 503                 | \$ 500                 |
| 506  | Liability Insurance                        | 20,299              | 23,750                 | 23,750                 |
| 508  | Premiums on Corporate Surety               |                     |                        |                        |
|  | Bonds                                      | 4,098               | 13,500                 | 13,500                 |
| 510  | Trustee's Commission                       | 55,514              | 71,000                 | 71,000                 |

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

| Account No.                    | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--------------------------------|--|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.) |  |                     |                        |                        |
| 58000                          | OTHER GENERAL GOVERNMENT (Cont.)                                       |                     |                        |                        |
| 58400                          | Other Charges (Cont.)  |                     |                        |                        |
|                                | Total Other Charges  | \$ 80,392           | \$ 108,753             | \$ 108,750             |
| 58500                          | Contributions to Other Agencies  |                     |                        |                        |
| 310                            | Contracts with Other Public Agencies                                   | \$ 21,834           | \$ 22,334              | \$ 22,834              |
|                                | Total Contributions to Other Agencies                                  | \$ 21,834           | \$ 22,334              | \$ 22,834              |
| 58600                          | Employee Benefits  |                     |                        |                        |
| 186                            | Longevity Pay  | \$ 42,334           | \$ 48,000              | \$ 52,700              |
| 201                            | Social Security  | 149,333             | 167,612                | 192,650                |
| 204                            | State Retirement   | 73,613              | 111,676                | 130,008                |
| 205                            | Employee and Dependent Insurance                                       | 83,781              | 98,439                 | 115,000                |
| 210                            | Unemployment Compensation  | 1,105               | 9,000                  | 15,000                 |
| 212                            | Employer Medicare  | 34,925              | 39,200                 | 44,620                 |
| 513                            | Worker's Compensation Insurance  | 58,188              | 64,000                 | 65,000                 |
|                                | Total Employee Benefits  | \$ 443,279          | \$ 537,927             | \$ 614,978             |
| 58900                          | Miscellaneous  |                     |                        |                        |
| 499                            | Other Supplies and Materials   | \$ 170              | \$ 1,000               | \$ 1,000               |
| 509                            | Refunds  | 0                   | 140,782                | 0                      |
|                                | Total Miscellaneous  | \$ 170              | \$ 141,782             | \$ 1,000               |
|                                | Total Estimated Expenditures   | \$ 5,607,177        | \$ 6,864,986           | \$ 6,582,811           |
|                                | Excess of Estimated Revenues<br>Over (Under) Estimated<br>Expenditures | \$ (95,966)         | \$ (579,834)           | \$ (592,417)           |
|                                | Estimated Beginning Fund Balance -<br>July 1                           | 1,353,125           | 1,257,159              | 677,325                |
|                                | Estimated Ending Fund Balance -<br>June 30                             | \$ 1,257,159        | \$ 677,325             | \$ 84,908              |

Fayette County, Tennessee  
Solid Waste/Sanitation Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.                               | Description                                      | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---|--|-------------------|---------------------|---------------------|
| <b>Estimated Revenues</b>                 |  |                   |                     |                     |
| <b>LOCAL TAXES</b>                        |  |                   |                     |                     |
| 40000                                     | LOCAL TAXES                                      |                   |                     |                     |
| 40100                                     | County Property Taxes                            |                   |                     |                     |
| 40120                                     | Trustee's Collections - Prior Year               | \$ 0              | \$ 28               | \$ 0                |
| 40130                                     | Circuit/Clerk & Master Collections - Prior Years | 158               | 0                   | 0                   |
| <b>TOTAL LOCAL TAXES</b>                  |  | <b>\$ 158</b>     | <b>\$ 28</b>        | <b>\$ 0</b>         |
| <b>CHARGES FOR CURRENT SERVICES</b>       |  |                   |                     |                     |
| 43000                                     | General Service Charges                          |                   |                     |                     |
| 43100                                     | General Service Charges                          |                   |                     |                     |
| 43114                                     | Solid Waste Disposal Fee                         | \$ 137,537        | \$ 163,744          | \$ 240,000          |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b> |  | <b>\$ 137,537</b> | <b>\$ 163,744</b>   | <b>\$ 240,000</b>   |
| <b>OTHER LOCAL REVENUES</b>               |  |                   |                     |                     |
| 44000                                     | Recurring Items                                  |                   |                     |                     |
| 44100                                     | Recurring Items                                  |                   |                     |                     |
| 44110                                     | Investment Income                                | \$ 310,407        | \$ 360,000          | \$ 340,000          |
| 44145                                     | Sale of Recycled Materials                       | 19,837            | 30,000              | 32,800              |
| 44170                                     | Miscellaneous Refunds                            | 0                 | 100                 | 0                   |
| 44500                                     | Nonrecurring Items                               |                   |                     |                     |
| 44520                                     | Insurance Recovery                               | 0                 | 12,206              | 0                   |
| 44530                                     | Sale of Equipment                                | 0                 | 675                 | 0                   |
| <b>TOTAL OTHER LOCAL REVENUES</b>         |  | <b>\$ 330,244</b> | <b>\$ 402,981</b>   | <b>\$ 372,800</b>   |
| <b>STATE OF TENNESSEE</b>                 |  |                   |                     |                     |
| 46000                                     | General Government Grants                        |                   |                     |                     |
| 46100                                     | General Government Grants                        |                   |                     |                     |
| 46170                                     | Solid Waste Grants                               | \$ 25,409         | \$ 6,282            | \$ 17,500           |
| 46800                                     | Other State Revenues                             |                   |                     |                     |
| 46980                                     | Other State Grants                               | 0                 | 22,269              | 7,500               |
| <b>TOTAL STATE OF TENNESSEE</b>           |  | <b>\$ 25,409</b>  | <b>\$ 28,551</b>    | <b>\$ 25,000</b>    |
| <b>FEDERAL GOVERNMENT</b>                 |  |                   |                     |                     |
| 47000                                     | Federal through State                            |                   |                     |                     |
| 47100                                     | Federal through State                            |                   |                     |                     |
| 47590                                     | Other Federal through State                      | \$ 0              | \$ 0                | \$ 301,500          |
| <b>TOTAL FEDERAL GOVERNMENT</b>           |  | <b>\$ 0</b>       | <b>\$ 0</b>         | <b>\$ 301,500</b>   |
| <b>Total Estimated Revenues</b>           |  | <b>\$ 493,348</b> | <b>\$ 595,304</b>   | <b>\$ 939,300</b>   |
| <b>Estimated Expenditures</b>             |  |                   |                     |                     |
| <b>PUBLIC HEALTH AND WELFARE</b>          |  |                   |                     |                     |
| 55000                                     | Convenience Centers                              |                   |                     |                     |
| 55732                                     | Convenience Centers                              |                   |                     |                     |
| 314                                       | Contracts with Public Carriers                   | \$ 127,313        | \$ 148,874          | \$ 178,000          |
| 402                                       | Asphalt  | 0                 | 24,062              | 0                   |
| 733                                       | Solid Waste Equipment                            | 29,164            | 24,300              | 20,000              |
| <b>Total Convenience Centers</b>          |  | <b>\$ 156,477</b> | <b>\$ 197,236</b>   | <b>\$ 198,000</b>   |

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

| Account No.  | Description                              | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--|--|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.)                                   |  |                  |                     |                     |
| PUBLIC HEALTH AND WELFARE (Cont.)                                |  |                  |                     |                     |
| 55000  | Landfill Operation and Maintenance       |                  |                     |                     |
| 55754  | Supervisor/Director                      | \$ 35,995        | \$ 37,996           | \$ 39,516           |
| 105  | Accountants/Bookkeepers                  | 17,577           | 23,412              | 25,075              |
| 119  | Equipment Operators - Heavy              | 71,278           | 84,719              | 86,415              |
| 144  | Temporary Personnel                      | 0                | 2,500               | 2,500               |
| 168  | Longevity Pay                            | 800              | 900                 | 1,000               |
| 186  | Social Security                          | 7,790            | 8,589               | 9,972               |
| 201  | State Retirement                         | 2,933            | 5,529               | 5,640               |
| 204  | Employee and Dependent Insurance         | 7,404            | 9,900               | 10,400              |
| 205  | Unemployment Compensation                | 829              | 500                 | 2,000               |
| 210  | Employer Medicare                        | 1,822            | 2,009               | 2,470               |
| 212  | Architects                               | 4,534            | 0                   | 5,000               |
| 304  | Communication                            | 3,253            | 3,946               | 3,500               |
| 307  | Consultants                              | 0                | 0                   | 1,000               |
| 308  | Data Processing Services                 | 1,543            | 3,998               | 4,500               |
| 317  | Evaluation and Testing                   | 6,690            | 5,991               | 7,200               |
| 322  | Legal Notices, Recording and Court Costs | 1,074            | 339                 | 1,000               |
| 332  | Licenses                                 | 3,973            | 5,868               | 6,200               |
| 333  | Maintenance & Repair Services- Equipment | 4,609            | 7,896               | 5,300               |
| 336  | Medical and Dental Services              | 0                | 0                   | 900                 |
| 340  | Travel                                   | 641              | 986                 | 1,000               |
| 355  | Diesel Fuel                              | 2,949            | 3,475               | 4,000               |
| 412  | Equipment and Machinery Parts            | 15,848           | 30,854              | 24,500              |
| 418  | Gasoline                                 | 2,084            | 3,142               | 4,000               |
| 425  | Lubricants                               | 942              | 770                 | 1,500               |
| 433  | Tires and Tubes                          | 2,310            | 3,621               | 4,100               |
| 450  | Utilities                                | 3,273            | 4,639               | 5,000               |
| 452  | In-Service/Staff Development             | 821              | 1,412               | 1,500               |
| 457  | Other Supplies and Materials             | 3,283            | 3,954               | 4,100               |
| 499  | Liability Insurance                      | 14,077           | 16,470              | 18,000              |
| 506  | Trustee's Commission                     | 4,520            | 4,071               | 4,720               |
| 510  | Worker's Compensation Insurance          | 5,558            | 9,024               | 9,800               |
| 513  | Other Charges                            | 3,739            | 4,846               | 5,100               |
| 599  | Principal on Notes                       | 44,556           | 44,557              | 311,888             |
| 602  | Interest on Notes                        | 22,055           | 19,604              | 17,155              |
| 604  | Site Development                         | 29,644           | 18,408              | 75,000              |
| 724  | Solid Waste Equipment                    | 17,456           | 35,226              | 20,000              |
| 733  |  |                  |                     |                     |
| Total Landfill Operation and Maintenance                         |  | \$ 345,860       | \$ 409,151          | \$ 730,951          |
| Total Estimated Expenditures                                     |  | \$ 502,337       | \$ 606,387          | \$ 928,951          |
| Excess of Estimated Revenues Over (Under) Estimated Expenditures |  |                  |                     |                     |
| Estimated Beginning Fund Balance - July 1                        |  | \$ (8,989)       | \$ (11,083)         | \$ 10,349           |
| Estimated Ending Fund Balance - June 30                          |  | 415,870          | 406,881             | 395,798             |
| Estimated Ending Fund Balance - June 30                          |  | \$ 406,881       | \$ 395,798          | \$ 406,147          |

Fayette County, Tennessee  
Drug Control Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.   | Description                              | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---|--|---------------------|------------------------|------------------------|
| <b>Estimated Revenues</b>   |  |                     |                        |                        |
| 42000   | <b>FINES, FORFEITURES, AND PENALTIES</b> |                     |                        |                        |
| 42100   | Circuit Court                            |                     |                        |                        |
| 42110   | Fines                                    | \$ 490              | \$ 2,933               | \$ 2,000               |
| 42140   | Drug Control Fines                       | 298                 | 0                      | 0                      |
| 42300   | General Sessions Court                   |                     |                        |                        |
| 42340   | Drug Control Fines                       | 2,978               | 0                      | 0                      |
| 42900   | Other Fines, Forfeitures, and Seizures   |                     |                        |                        |
| 42910   | Proceeds from Confiscated Property       | 779                 | 2,292                  | 2,500                  |
| <b>TOTAL FINES, FORFEITURES, AND PENALTIES</b>                          |  | <b>\$ 4,545</b>     | <b>\$ 5,225</b>        | <b>\$ 4,500</b>        |
| <b>Total Estimated Revenues</b>   |  | <b>\$ 4,545</b>     | <b>\$ 5,225</b>        | <b>\$ 4,500</b>        |
| <b>Estimated Expenditures</b>   |  |                     |                        |                        |
| 54000   | <b>PUBLIC SAFETY</b>                     |                     |                        |                        |
| 54150   | Drug Enforcement                         |                     |                        |                        |
| 319   | Confidential Drug Enforcement Payments   | \$ 0                | \$ 2,440               | \$ 0                   |
| 510   | Trustee's Commission                     | 30                  | 60                     | 60                     |
| <b>Total Drug Enforcement</b>   |  | <b>\$ 30</b>        | <b>\$ 2,500</b>        | <b>\$ 60</b>           |
| <b>Total Estimated Expenditures</b>                                     |  | <b>\$ 30</b>        | <b>\$ 2,500</b>        | <b>\$ 60</b>           |
| <b>Excess of Estimated Revenues Over (Under) Estimated Expenditures</b> |  | <b>\$ 4,515</b>     | <b>\$ 2,725</b>        | <b>\$ 4,440</b>        |
| <b>Estimated Beginning Fund Balance - July 1</b>                        |  | <b>0</b>            | <b>15,474</b>          | <b>18,199</b>          |
| 49900   | <b>Residual Equity Transfers - In</b>    | <b>10,959</b>       | <b>0</b>               | <b>0</b>               |
| <b>Estimated Ending Fund Balance - June 30</b>                          |  | <b>\$ 15,474</b>    | <b>\$ 18,199</b>       | <b>\$ 22,639</b>       |

Fayette County, Tennessee  
Highway/Public Works Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.  | Description                                      | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--|--|---------------------|------------------------|------------------------|
| <b>Estimated Revenues</b>                          |  |                     |                        |                        |
| 40000  | LOCAL TAXES                                      |                     |                        |                        |
| 40100  | County Property Taxes                            |                     |                        |                        |
| 40110  | Current Property Tax                             | \$ 991,282          | \$ 694,374             | \$ 691,844             |
| 40120  | Trustee's Collections - Prior Year               | 45,709              | 45,700                 | 45,700                 |
| 40130  | Circuit/Clerk & Master Collections - Prior Years | 22,679              | 22,600                 | 22,600                 |
| 40140  | Interest and Penalty                             | 8,684               | 8,600                  | 7,500                  |
| 40182  | Payments in Lieu of Taxes - Local Utilities      | 561                 | 560                    | 564                    |
| 40183  | Payments in Lieu of Taxes - Other                | 5,064               | 5,131                  | 2,768                  |
| 40200  | County Local Option Taxes                        |                     |                        |                        |
| 40210  | Local Option Sales Tax                           | 0                   | 226,540                | 195,274                |
| 40240  | Wheel Tax  | 492,323             | 510,000                | 543,420                |
| <b>TOTAL LOCAL TAXES</b>                           |  | <b>\$ 1,566,302</b> | <b>\$ 1,513,505</b>    | <b>\$ 1,509,670</b>    |
| <b>OTHER LOCAL REVENUES</b>                        |  |                     |                        |                        |
| 44000  | Recurring Items                                  |                     |                        |                        |
| 44100  | Investment Income                                | \$ 9,388            | \$ 6,000               | \$ 6,000               |
| 44110  | Sale of Recycled Materials                       | 791                 | 900                    | 1,000                  |
| 44145  | Miscellaneous Refunds                            | 2,092               | 100                    | 500                    |
| 44170  | Nonrecurring Items                               |                     |                        |                        |
| 44500  | Insurance Recovery                               | 3,760               | 28,220                 | 0                      |
| 44520  | Sale of Equipment                                | 19,920              | 18,288                 | 10,000                 |
| 44530  | Contributions & Gifts                            | 23,200              | 0                      | 0                      |
| 44570  | Performance Bond Forfeitures                     | 45,000              | 0                      | 58,000                 |
| <b>TOTAL OTHER LOCAL REVENUES</b>                  |  | <b>\$ 104,151</b>   | <b>\$ 53,508</b>       | <b>\$ 75,500</b>       |
| <b>STATE OF TENNESSEE</b>                          |  |                     |                        |                        |
| 46000  | Public Works Grants                              |                     |                        |                        |
| 46400  | Bridge Program                                   | \$ 137,632          | \$ 433,000             | \$ 613,000             |
| 46410  | State Aid Program                                | 58,420              | 559,000                | 192,000                |
| 46420  | Other State Revenues                             |                     |                        |                        |
| 46800  | Gasoline and Motor Fuel Tax                      | 1,802,577           | 1,805,000              | 1,805,000              |
| 46920  | Petroleum Special Tax                            | 23,930              | 24,000                 | 24,000                 |
| 46930  |  |                     |                        |                        |
| <b>TOTAL STATE OF TENNESSEE</b>                    |  | <b>\$ 2,022,559</b> | <b>\$ 2,821,000</b>    | <b>\$ 2,634,000</b>    |
| <b>OTHER GOVERNMENTS AND CITIZENS GROUPS</b>       |  |                     |                        |                        |
| 48000  | Other Governments                                |                     |                        |                        |
| 48100  | Paving and Maintenance                           | \$ 58,491           | \$ 33,535              | \$ 10,000              |
| 48120  |  |                     |                        |                        |
| <b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b> |  | <b>\$ 58,491</b>    | <b>\$ 33,535</b>       | <b>\$ 10,000</b>       |
| <b>Total Estimated Revenues</b>                    |  | <b>\$ 3,751,503</b> | <b>\$ 4,421,548</b>    | <b>\$ 4,229,170</b>    |



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

| Account No.                   | Description   | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|-------------------------------|---|---------------------|---------------------|---------------------|
| <b>Estimated Expenditures</b> |   |                     |                     |                     |
| 60000                         | <b>HIGHWAYS</b>                                     |                     |                     |                     |
| 61000                         | <b>Administration</b>                               |                     |                     |                     |
| 101                           | County Official/Administrative Officer              | \$ 55,245           | \$ 52,930           | \$ 53,040           |
| 119                           | Accountants/Bookkeepers                             | 39,684              | 41,669              | 43,335              |
| 191                           | Board and Committee Members Fees                    | 6,840               | 6,840               | 6,840               |
| 317                           | Data Processing Services                            | 3,757               | 4,000               | 4,000               |
| 320                           | Dues and Memberships                                | 3,127               | 3,400               | 3,400               |
| 337                           | Maintenance & Repair Services-                      |                     |                     |                     |
|                               | Office Equipment                                    | 25                  | 100                 | 200                 |
| 351                           | Rentals   | 2,053               | 2,100               | 2,000               |
| 435                           | Office Supplies                                     | 3,269               | 3,400               | 3,400               |
| 457                           | In-Service/Staff Development                        | 2,585               | 2,000               | 3,000               |
| 599                           | Other Charges                                       | 1,815               | 5,000               | 4,000               |
|                               | <b>Total Administration</b>                         | <b>\$ 118,400</b>   | <b>\$ 121,439</b>   | <b>\$ 123,215</b>   |
| 62000                         | <b>Highway and Bridge Maintenance</b>               |                     |                     |                     |
| 103                           | Assistant(s)  | \$ 47,928           | \$ 47,895           | \$ 35,000           |
| 105                           | Supervisor/Director                                 | 94,203              | 99,360              | 103,335             |
| 141                           | Foremen   | 74,895              | 92,432              | 104,233             |
| 143                           | Equipment Operators                                 | 296,641             | 321,629             | 362,622             |
| 147                           | Truck Drivers                                       | 284,237             | 312,393             | 359,965             |
| 149                           | Laborers  | 182,431             | 211,345             | 242,073             |
| 162                           | Clerical Personnel                                  | 17,850              | 18,743              | 19,493              |
| 168                           | Temporary Personnel                                 | 37,505              | 40,000              | 40,000              |
| 186                           | Longevity Pay                                       | 24,200              | 28,000              | 30,000              |
| 187                           | Overtime Pay  | 26,438              | 36,000              | 34,000              |
| 189                           | Other Salaries & Wages                              | 18,682              | 20,750              | 21,894              |
| 405                           | Asphalt - Liquid                                    | 4,004               | 10,000              | 10,000              |
| 409                           | Crushed Stone                                       | 64,691              | 70,000              | 70,000              |
| 443                           | Road Signs  | 11,597              | 16,000              | 15,000              |
| 446                           | Small Tools   | 5,000               | 5,000               | 5,000               |
| 456                           | Gravel and Chert                                    | 14,821              | 18,000              | 17,000              |
| 468                           | Chemicals   | 13,423              | 25,000              | 25,000              |
| 499                           | Other Supplies and Materials                        | 6,574               | 6,500               | 8,500               |
|                               | <b>Total Highway and Bridge Maintenance</b>         | <b>\$ 1,225,120</b> | <b>\$ 1,379,047</b> | <b>\$ 1,503,115</b> |
| 63100                         | <b>Operation and Maintenance of Equipment</b>       |                     |                     |                     |
| 142                           | Mechanic(s)   | \$ 111,764          | \$ 129,402          | \$ 137,480          |
| 336                           | Maintenance & Repair Services-                      |                     |                     |                     |
|                               | Equipment   | 22,393              | 39,786              | 25,000              |
| 412                           | Diesel Fuel   | 70,381              | 60,000              | 84,000              |
| 418                           | Equipment and Machinery Parts                       | 155,495             | 178,248             | 165,000             |
| 424                           | Garage Supplies                                     | 9,491               | 10,000              | 10,000              |
| 425                           | Gasoline  | 21,570              | 18,000              | 20,000              |
| 433                           | Lubricants  | 26,893              | 24,000              | 20,000              |
| 446                           | Small Tools   | 1,894               | 2,000               | 3,000               |
| 450                           | Tires and Tubes                                     | 45,935              | 50,000              | 50,000              |
| 499                           | Other Supplies and Materials                        | 3,630               | 9,000               | 9,000               |
| 799                           | Other Capital Outlay                                | 0                   | 20,000              | 50,000              |
|                               | <b>Total Operation and Maintenance of Equipment</b> | <b>\$ 469,446</b>   | <b>\$ 540,446</b>   | <b>\$ 573,480</b>   |

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

| Account No.                           | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---------------------------------------|--|---------------------|------------------------|------------------------|
| <b>Estimated Expenditures (Cont.)</b> |  |                     |                        |                        |
| 60000                                 | HIGHWAYS (Cont.)                                   |                     |                        |                        |
| 65000                                 | Other Charges                                      |                     |                        |                        |
| 307                                   | Communication                                      | \$ 6,810            | \$ 7,000               | \$ 8,200               |
| 308                                   | Consultants  | 0                   | 1,000                  | 1,000                  |
| 452                                   | Utilities  | 8,379               | 8,000                  | 9,300                  |
| 506                                   | Liability Insurance                                | 49,267              | 57,000                 | 77,040                 |
| 508                                   | Premiums on Corporate Surety Bonds                 | 650                 | 2,000                  | 2,000                  |
| 510                                   | Trustee's Commission                               | 44,117              | 45,000                 | 45,000                 |
|                                       | <b>Total Other Charges</b>                         | <b>\$ 109,223</b>   | <b>\$ 120,000</b>      | <b>\$ 142,540</b>      |
| 66000                                 | Employee Benefits                                  |                     |                        |                        |
| 201                                   | Social Security                                    | \$ 98,396           | \$ 108,350             | \$ 116,400             |
| 204                                   | State Retirement                                   | 38,709              | 46,300                 | 62,225                 |
| 205                                   | Employee and Dependent Insurance                   | 102,627             | 106,000                | 120,000                |
| 210                                   | Unemployment Compensation                          | 6,113               | 8,000                  | 5,000                  |
| 322                                   | Evaluation and Testing                             | 3,173               | 3,500                  | 3,000                  |
| 513                                   | Worker's Compensation Insurance                    | 97,369              | 110,000                | 77,480                 |
|                                       | <b>Total Employee Benefits</b>                     | <b>\$ 346,387</b>   | <b>\$ 382,150</b>      | <b>\$ 384,105</b>      |
| 68000                                 | Capital Outlay                                     |                     |                        |                        |
| 705                                   | Bridge Construction                                | \$ 157,622          | \$ 125,000             | \$ 100,000             |
| 713                                   | Highway Construction                               | 246,267             | 86,000                 | 100,000                |
| 714                                   | Highway Equipment                                  | 210,783             | 177,000                | 200,000                |
| 718                                   | Motor Vehicles                                     | 20,594              | 0                      | 0                      |
| 726                                   | State Aid Projects                                 | 162,119             | 1,085,000              | 696,000                |
| 791                                   | Other Construction                                 | 556,115             | 507,000                | 183,480                |
| 799                                   | Other Capital Outlay                               | 0                   | 60,000                 | 10,000                 |
|                                       | <b>Total Capital Outlay</b>                        | <b>\$ 1,353,500</b> | <b>\$ 2,040,000</b>    | <b>\$ 1,289,480</b>    |
| 90000                                 | CAPITAL PROJECTS                                   |                     |                        |                        |
| 91200                                 | Highway & Street Capital Projects                  |                     |                        |                        |
| 599                                   | Other Charges                                      | \$ 5,241            | \$ 28,000              | \$ 58,000              |
| 707                                   | Building Improvements                              | 0                   | 40,000                 | 0                      |
|                                       | <b>Total Highway &amp; Street Capital Projects</b> | <b>\$ 5,241</b>     | <b>\$ 68,000</b>       | <b>\$ 58,000</b>       |
|                                       | <b>Total Estimated Expenditures</b>                | <b>\$ 3,627,317</b> | <b>\$ 4,651,082</b>    | <b>\$ 4,073,935</b>    |
|                                       | <b>Excess of Estimated Revenues</b>                |                     |                        |                        |
|                                       | Over (Under) Estimated Expenditures                | \$ 124,186          | \$ (229,534)           | \$ 155,235             |
|                                       | Estimated Beginning Fund Balance - July 1          | 363,403             | 487,589                | 258,055                |
|                                       | <b>Estimated Ending Fund Balance - June 30</b>     | <b>\$ 487,589</b>   | <b>\$ 258,055</b>      | <b>\$ 413,290</b>      |

Fayette County, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.                               | Description                                      | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|---|--|---------------------|---------------------|---------------------|
| <b>Estimated Revenues</b>                 |  |                     |                     |                     |
| 40000                                     | <b>LOCAL TAXES</b>                               |                     |                     |                     |
| 40100                                     | County Property Taxes                            |                     |                     |                     |
| 40110                                     | Current Property Tax                             | \$ 2,880,841        | \$ 2,879,512        | \$ 2,937,135        |
| 40120                                     | Trustee's Collections - Prior Year               | 135,758             | 138,569             | 160,000             |
| 40130                                     | Circuit/Clerk & Master Collections - Prior Years | 66,466              | 73,416              | 76,016              |
| 40140                                     | Interest and Penalty                             | 25,648              | 22,636              | 27,000              |
| 40162                                     | Payments in Lieu of Taxes - Local Utilities      | 1,631               | 3,565               | 3,000               |
| 40163                                     | Payments in Lieu of Taxes - Other                | 14,807              | 10,514              | 13,526              |
| 40200                                     | County Local Option Taxes                        |                     |                     |                     |
| 40210                                     | Local Option Sales Tax                           | 1,143,050           | 1,181,586           | 1,345,634           |
| <b>TOTAL LOCAL TAXES</b>                  |  | <b>\$ 4,268,201</b> | <b>\$ 4,309,798</b> | <b>\$ 4,562,311</b> |
| <hr/>                                     |  |                     |                     |                     |
| 41000                                     | <b>LICENSES AND PERMITS</b>                      |                     |                     |                     |
| 41100                                     | Licenses and Permits                             |                     |                     |                     |
| 41110                                     | Marriage Licenses                                | \$ 2,651            | \$ 3,358            | \$ 4,600            |
| <b>TOTAL LICENSES AND PERMITS</b>         |  | <b>\$ 2,651</b>     | <b>\$ 3,358</b>     | <b>\$ 4,600</b>     |
| <hr/>                                     |  |                     |                     |                     |
| 43000                                     | <b>CHARGES FOR CURRENT SERVICES</b>              |                     |                     |                     |
| 43300                                     | Fees   |                     |                     |                     |
| 43380                                     | Vending Machine Collections                      | \$ 367              | \$ 358              | \$ 0                |
| 43500                                     | Education Charges                                |                     |                     |                     |
| 43513                                     | Tuition - Summer School                          | 375                 | 750                 | 0                   |
| 43517                                     | Tuition - Other                                  | 13,064              | 15,066              | 14,552              |
| 43990                                     | Other Charges for Services                       | 622                 | 547                 | 400                 |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b> |  | <b>\$ 14,428</b>    | <b>\$ 16,721</b>    | <b>\$ 14,952</b>    |
| <hr/>                                     |  |                     |                     |                     |
| 44000                                     | <b>OTHER LOCAL REVENUES</b>                      |                     |                     |                     |
| 44100                                     | Recurring Items                                  |                     |                     |                     |
| 44120                                     | Lease/Rentals                                    | \$ 32,349           | \$ 19,972           | \$ 15,000           |
| 44170                                     | Miscellaneous Refunds                            | 0                   | 42,850              | 0                   |
| 44500                                     | Nonrecurring Items                               |                     |                     |                     |
| 44520                                     | Insurance Recovery                               | 4,995               | 21,707              | 0                   |
| 44530                                     | Sale of Equipment                                | 12,234              | 4,485               | 5,000               |
| 44560                                     | Damages Recovered from Individuals               | 2,292               | 2,583               | 0                   |
| 44570                                     | Contributions & Gifts                            | 0                   | 114,425             | 0                   |
| <b>TOTAL OTHER LOCAL REVENUES</b>         |  | <b>\$ 51,870</b>    | <b>\$ 206,022</b>   | <b>\$ 20,000</b>    |
| <hr/>                                     |  |                     |                     |                     |
| 46000                                     | <b>STATE OF TENNESSEE</b>                        |                     |                     |                     |
| 46500                                     | State Education Funds                            |                     |                     |                     |
| 46511                                     | Basic Education Program                          | \$11,059,075        | \$11,114,159        | \$10,995,000        |
| 46550                                     | Driver Education                                 | 9,500               | 10,560              | 9,000               |
| 46590                                     | Other State Education Funds                      | 699,403             | 772,258             | 653,906             |
| 46610                                     | Career Ladder Program                            | 271,970             | 257,441             | 264,701             |
| 46612                                     | Career Ladder - Extended Contract                | 79,751              | 75,790              | 72,397              |
| 46790                                     | Other Vocational                                 | 3,771               | 5,967               | 6,000               |

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

| Account No.                                       | Description                          | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---|--------------------------------------|---------------------|------------------------|------------------------|
| <b>Estimated Revenues (Cont.)</b>                 |                                      |                     |                        |                        |
| 46000   | STATE OF TENNESSEE (Cont.)           |                     |                        |                        |
| 46800   | Other State Revenues                 |                     |                        |                        |
| 46820   | Income Tax                           | \$ 67,885           | \$ 50,043              | \$ 50,043              |
| 46850   | Mixed Drink Tax                      | 326                 | 217                    | 200                    |
| 46980   | Other State Grants                   | 0                   | 11,279                 | 11,538                 |
| <b>TOTAL STATE OF TENNESSEE</b>                   |                                      | <b>\$12,191,681</b> | <b>\$12,297,714</b>    | <b>\$12,062,785</b>    |
| <b>FEDERAL GOVERNMENT</b>                         |                                      |                     |                        |                        |
| 47000   | Federal Through State                |                     |                        |                        |
| 47100   | Adult Education State Grant          |                     |                        |                        |
| 47120   | Program                              | \$ 157,847          | \$ 71,665              | \$ 81,495              |
| 47143   | Special Education - Grants to States | 3,093               | 41,474                 | 0                      |
| 47190   | Title XX                             | 92,000              | 0                      | 0                      |
| 47210   | Job Training Partnership Act         | 197,522             | 389,639                | 364,855                |
| 47590   | Other Federal through State          | 154,098             | 65,477                 | 46,124                 |
| <b>TOTAL FEDERAL GOVERNMENT</b>                   |                                      | <b>\$ 604,560</b>   | <b>\$ 568,255</b>      | <b>\$ 492,474</b>      |
| <b>Total Estimated Revenues</b>                   |                                      | <b>\$17,133,391</b> | <b>\$17,401,868</b>    | <b>\$17,157,122</b>    |
| <b>Estimated Other Sources</b>                    |                                      |                     |                        |                        |
| 49800   | Operating Transfers                  | 26,901              | 31,897                 | 27,425                 |
| <b>Total Estimated Revenues and Other Sources</b> |                                      | <b>\$17,160,292</b> | <b>\$17,433,765</b>    | <b>\$17,184,547</b>    |
| <b>Estimated Expenditures</b>                     |                                      |                     |                        |                        |
| <b>INSTRUCTION</b>                                |                                      |                     |                        |                        |
| 71000   | Regular Instruction Program          |                     |                        |                        |
| 71100   | Teachers                             | \$ 5,465,194        | \$ 5,641,854           | \$ 5,777,104           |
| 116   | Career Ladder Program                | 155,273             | 155,550                | 154,000                |
| 117   | Career Ladder Extended Contracts     | 49,900              | 49,000                 | 46,000                 |
| 127   | Homebound Teachers                   | 7,645               | 12,939                 | 12,000                 |
| 128   | Educational Assistants               | 261,600             | 283,954                | 298,513                |
| 163   | Substitute Teachers                  | 77,340              | 81,460                 | 80,000                 |
| 195   | Social Security                      | 364,328             | 377,634                | 394,792                |
| 201   | State Retirement                     | 228,794             | 330,364                | 339,992                |
| 204   | Medical Insurance                    | 239,853             | 231,491                | 258,000                |
| 207   | Employer Medicare                    | 85,207              | 88,319                 | 92,330                 |
| 212   | Evaluation and Testing               | 1,000               | 0                      | 0                      |
| 322   | Maintenance & Repair Services-       |                     |                        |                        |
| 336   | Equipment                            | 1,920               | 910                    | 2,000                  |
| 355   | Travel                               | 382                 | 841                    | 500                    |
| 399   | Other Contracted Services            | 49,943              | 68,397                 | 65,000                 |
| 429   | Instructional Supplies and Materials | 187,930             | 186,768                | 189,280                |
| 449   | Textbooks                            | 192,001             | 176,193                | 182,000                |
| 499   | Other Supplies and Materials         | 4,817               | 15,959                 | 6,000                  |
| 599   | Other Charges                        | 4,885               | 5,312                  | 5,000                  |
| 602   | Principal on Notes                   | 14,897              | 0                      | 0                      |
| 604   | Interest on Notes                    | 3,000               | 0                      | 0                      |
| 722   | Regular Instruction Equipment        | 195,354             | 174,873                | 108,803                |
| 725   | Special Education Equipment          | 0                   | 4,823                  | 0                      |

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

| Account No.                           | Description                                 | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|---------------------------------------|---|---------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b> |   |                     |                     |                     |
| 71000                                 | INSTRUCTION (Cont.)                         |                     |                     |                     |
| 71100                                 | Regular Instruction Program (Cont.)         |                     |                     |                     |
|                                       | <b>Total Regular Instruction Program</b>    | <b>\$ 7,591,263</b> | <b>\$ 7,886,641</b> | <b>\$ 8,011,314</b> |
| 71200                                 | Special Education Program                   |                     |                     |                     |
| 116                                   | Teachers                                    | \$ 850,129          | \$ 925,589          | \$ 962,839          |
| 117                                   | Career Ladder Program                       | 18,145              | 20,915              | 20,000              |
| 128                                   | Homebound Teachers                          | 7,134               | 7,739               | 5,000               |
| 163                                   | Educational Assistants                      | 52,485              | 59,978              | 54,988              |
| 189                                   | Other Salaries & Wages                      | 29,775              | 30,933              | 31,769              |
| 195                                   | Substitute Teachers                         | 8,120               | 7,400               | 9,000               |
| 201                                   | Social Security                             | 58,604              | 63,895              | 67,183              |
| 204                                   | State Retirement                            | 36,813              | 55,573              | 58,055              |
| 207                                   | Medical Insurance                           | 39,641              | 40,421              | 47,140              |
| 212                                   | Employer Medicare                           | 13,708              | 14,943              | 15,712              |
| 299                                   | Other Fringe Benefits                       | 26,932              | 30,916              | 33,800              |
| 311                                   | Contracts with Other School Systems         | 71,211              | 78,893              | 78,893              |
| 312                                   | Contracts with Private Agencies             | 52,611              | 112,194             | 50,000              |
| 336                                   | Maintenance & Repair Services-Equipment     | 18,168              | 16,407              | 15,000              |
| 399                                   | Other Contracted Services                   | 2,056               | 0                   | 0                   |
| 429                                   | Instructional Supplies and Materials        | 31,140              | 36,771              | 35,000              |
| 499                                   | Other Supplies and Materials                | 2,984               | 1,990               | 2,000               |
| 725                                   | Special Education Equipment                 | 50,404              | 10,225              | 15,000              |
|                                       | <b>Total Special Education Program</b>      | <b>\$ 1,370,058</b> | <b>\$ 1,514,782</b> | <b>\$ 1,501,379</b> |
| 71300                                 | Vocational Education Program                |                     |                     |                     |
| 116                                   | Teachers                                    | \$ 485,673          | \$ 468,946          | \$ 488,463          |
| 117                                   | Career Ladder Program                       | 9,500               | 10,000              | 10,000              |
| 195                                   | Substitute Teachers                         | 5,500               | 6,420               | 6,000               |
| 201                                   | Social Security                             | 30,138              | 29,125              | 31,277              |
| 204                                   | State Retirement                            | 19,180              | 25,888              | 27,261              |
| 207                                   | Medical Insurance                           | 27,671              | 26,493              | 29,717              |
| 212                                   | Employer Medicare                           | 7,048               | 6,811               | 7,314               |
| 299                                   | Other Fringe Benefits                       | 0                   | 54                  | 89                  |
| 355                                   | Travel                                      | 2,273               | 3,076               | 3,000               |
| 399                                   | Other Contracted Services                   | 5,711               | 7,915               | 3,500               |
| 429                                   | Instructional Supplies and Materials        | 36,593              | 29,061              | 18,000              |
| 730                                   | Vocational Instruction Equipment            | 17,911              | 16,068              | 12,000              |
|                                       | <b>Total Vocational Education Program</b>   | <b>\$ 647,198</b>   | <b>\$ 629,857</b>   | <b>\$ 636,621</b>   |
| 71400                                 | Student Body Education Program              |                     |                     |                     |
| 429                                   | Instructional Supplies & Materials          | \$ 0                | \$ 4,760            | \$ 0                |
| 499                                   | Other Supplies and Materials                | 0                   | 34,482              | 0                   |
| 599                                   | Other Charges                               | 0                   | 11,517              | 0                   |
| 790                                   | Other Equipment                             | 0                   | 62,097              | 0                   |
|                                       | <b>Total Student Body Education Program</b> | <b>\$ 0</b>         | <b>\$ 112,856</b>   | <b>\$ 0</b>         |

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

| Account No.                    | Description                          | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--------------------------------|--------------------------------------|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.) |                                      |                  |                     |                     |
| INSTRUCTION (Cont.)            |                                      |                  |                     |                     |
| 71000                          | Adult Education Program              |                  |                     |                     |
| 71600                          | Teachers                             | \$ 45,408        | \$ 42,306           | \$ 51,550           |
| 118                            | Other Salaries & Wages               | 33,352           | 35,150              | 35,350              |
| 189                            | Social Security                      | 4,883            | 4,802               | 5,388               |
| 201                            | State Retirement                     | 1,897            | 2,443               | 3,844               |
| 204                            | Medical Insurance                    | 1,886            | 1,804               | 2,100               |
| 207                            | Employer Medicare                    | 1,142            | 1,123               | 1,260               |
| 212                            | Other Fringe Benefits                | 448              | 376                 | 478                 |
| 299                            | Instructional Supplies and Materials | 14,541           | 11,430              | 9,928               |
| 429                            | Regular Instruction Equipment        | 107,348          | 24,202              | 0                   |
| 722                            |                                      |                  |                     |                     |
| Total Adult Education Program  |                                      | \$ 210,905       | \$ 123,636          | \$ 109,898          |
| -----                          |                                      |                  |                     |                     |
| SUPPORT SERVICES               |                                      |                  |                     |                     |
| 72000                          | Attendance                           |                  |                     |                     |
| 72110                          | Supervisor/Director                  | \$ 35,859        | \$ 36,775           | \$ 37,365           |
| 105                            | Career Ladder Program                | 1,000            | 1,000               | 1,000               |
| 117                            | Clerical Personnel                   | 10,698           | 11,233              | 11,682              |
| 162                            | Social Security                      | 2,817            | 2,903               | 3,103               |
| 201                            | State Retirement                     | 1,798            | 2,532               | 2,584               |
| 204                            | Medical Insurance                    | 2,590            | 2,478               | 2,815               |
| 207                            | Employer Medicare                    | 659              | 679                 | 726                 |
| 212                            | Travel                               | 600              | 424                 | 1,000               |
| 355                            | Other Supplies and Materials         | 999              | 1,357               | 1,095               |
| 499                            |                                      |                  |                     |                     |
| Total Attendance               |                                      | \$ 57,020        | \$ 59,381           | \$ 61,370           |
| -----                          |                                      |                  |                     |                     |
| Health Services                |                                      |                  |                     |                     |
| 72120                          | Medical Personnel                    | \$ 30,175        | \$ 29,941           | \$ 32,951           |
| 131                            | Social Security                      | 1,743            | 1,719               | 2,043               |
| 201                            | State Retirement                     | 1,026            | 1,242               | 1,367               |
| 204                            | Medical Insurance                    | 2,784            | 2,726               | 3,096               |
| 207                            | Employer Medicare                    | 408              | 402                 | 478                 |
| 212                            | Travel                               | 640              | 709                 | 2,000               |
| 355                            | Other Contracted Services            | 309              | 1,050               | 2,000               |
| 399                            | Drugs and Medical Supplies           | 218              | 1,029               | 1,500               |
| 413                            | Health Equipment                     | 466              | 382                 | 1,500               |
| 735                            |                                      |                  |                     |                     |
| Total Health Services          |                                      | \$ 37,769        | \$ 39,200           | \$ 46,935           |
| -----                          |                                      |                  |                     |                     |
| Other Student Support          |                                      |                  |                     |                     |
| 72130                          | Career Ladder Program                | \$ 6,500         | \$ 5,000            | \$ 5,500            |
| 117                            | Guidance Personnel                   | 135,665          | 158,492             | 166,996             |
| 123                            | Assessment Personnel                 | 19,438           | 20,128              | 20,479              |
| 135                            | Clerical Personnel                   | 12,565           | 13,027              | 15,529              |
| 162                            | Social Security                      | 10,624           | 12,101              | 12,927              |
| 201                            | State Retirement                     | 6,714            | 10,594              | 11,200              |
| 204                            | Medical Insurance                    | 5,354            | 3,221               | 3,658               |
| 207                            | Employer Medicare                    | 2,485            | 2,830               | 3,023               |
| 212                            | Evaluation and Testing               | 3,929            | 12,194              | 13,000              |
| 322                            | Travel                               | 1,100            | 985                 | 1,000               |
| 355                            | Other Charges                        | 14,491           | 15,000              | 16,000              |
| 599                            |                                      |                  |                     |                     |
| Total Other Student Support    |                                      | \$ 218,865       | \$ 253,572          | \$ 269,312          |
| -----                          |                                      |                  |                     |                     |

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

| Account No.                              | Description                                 | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|--|---|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b>    |   |                   |                     |                     |
| <b>SUPPORT SERVICES (Cont.)</b>          |   |                   |                     |                     |
| 72000                                    | <b>Regular Instruction Program</b>          |                   |                     |                     |
| 72210                                    | Supervisor/Director                         | \$ 121,268        | \$ 124,509          | \$ 126,687          |
| 105                                      | Career Ladder Program                       | 16,030            | 16,000              | 16,500              |
| 117                                      | Career Ladder Extended Contracts            | 8,000             | 8,000               | 8,000               |
| 127                                      | Librarians                                  | 250,223           | 260,698             | 267,761             |
| 129                                      | Instructional Computer Personnel            | 19,438            | 20,128              | 20,479              |
| 138                                      | Other Salaries & Wages                      | 0                 | 2,829               | 1,755               |
| 189                                      | Social Security                             | 25,018            | 26,230              | 27,369              |
| 201                                      | State Retirement                            | 16,142            | 23,639              | 24,148              |
| 204                                      | Medical Insurance                           | 18,140            | 18,759              | 21,305              |
| 207                                      | Employer Medicare                           | 5,851             | 6,135               | 6,401               |
| 212                                      | Consultants                                 | 3,499             | 2,526               | 2,500               |
| 308                                      | Maintenance & Repair Services-<br>Equipment | 21,049            | 24,367              | 30,000              |
| 336                                      | Travel                                      | 8,290             | 12,129              | 13,500              |
| 355                                      | Other Contracted Services                   | 7,388             | 14,818              | 0                   |
| 399                                      | Library Books/Media                         | 67,539            | 75,018              | 68,500              |
| 432                                      | In-Service/Staff Development                | 0                 | 2,143               | 0                   |
| 457                                      | Other Supplies and Materials                | 4,775             | 5,551               | 5,000               |
| 499                                      | Other Charges                               | 6,721             | 5,142               | 5,200               |
| 599                                      |   |                   |                     |                     |
| <b>Total Regular Instruction Program</b> |   | <b>\$ 599,371</b> | <b>\$ 648,821</b>   | <b>\$ 645,105</b>   |
| <hr/>                                    |   |                   |                     |                     |
| 72220                                    | <b>Special Education Program</b>            |                   |                     |                     |
| 105                                      | Supervisor/Director                         | \$ 24,018         | \$ 24,763           | \$ 25,299           |
| 117                                      | Career Ladder Program                       | 5,000             | 5,000               | 5,000               |
| 124                                      | Psychological Personnel                     | 40,787            | 41,892              | 42,626              |
| 161                                      | Secretary(s)                                | 14,570            | 19,085              | 25,654              |
| 162                                      | Clerical Personnel                          | 15,449            | 16,221              | 16,870              |
| 189                                      | Other Salaries & Wages                      | 35,746            | 39,807              | 40,517              |
| 201                                      | Social Security                             | 8,305             | 8,995               | 9,670               |
| 204                                      | State Retirement                            | 4,911             | 7,155               | 7,970               |
| 207                                      | Medical Insurance                           | 6,545             | 5,311               | 7,145               |
| 212                                      | Employer Medicare                           | 1,942             | 2,104               | 2,262               |
| 299                                      | Other Fringe Benefits                       | 1,828             | 1,422               | 1,509               |
| 307                                      | Communication                               | 4,321             | 5,063               | 6,000               |
| 336                                      | Maintenance & Repair Services-<br>Equipment | 986               | 0                   | 0                   |
| 355                                      | Travel                                      | 16,713            | 15,244              | 15,000              |
| 457                                      | In-Service/Staff Development                | 2,399             | 1,295               | 2,000               |
| 499                                      | Other Supplies and Materials                | 4,386             | 6,819               | 2,000               |
| 599                                      | Other Charges                               | 0                 | 27                  | 1,000               |
| <b>Total Special Education Program</b>   |   | <b>\$ 187,906</b> | <b>\$ 200,203</b>   | <b>\$ 210,522</b>   |
| <hr/>                                    |   |                   |                     |                     |
| 72230                                    | <b>Vocational Education Program</b>         |                   |                     |                     |
| 105                                      | Supervisor/Director                         | \$ 38,690         | \$ 39,712           | \$ 40,390           |
| 117                                      | Career Ladder Program                       | 1,000             | 1,000               | 1,000               |
| 161                                      | Secretary(s)                                | 15,584            | 16,590              | 17,494              |
| 189                                      | Other Salaries & Wages                      | 25,317            | 44,979              | 18,696              |
| 201                                      | Social Security                             | 4,858             | 6,192               | 4,811               |
| 204                                      | State Retirement                            | 2,929             | 4,910               | 4,004               |
| 207                                      | Medical Insurance                           | 2,784             | 2,726               | 3,052               |
| 212                                      | Employer Medicare                           | 1,136             | 1,448               | 1,125               |
| 299                                      | Other Fringe Benefits                       | 0                 | 303                 | 226                 |
| 307                                      | Communication                               | 3,314             | 2,972               | 4,240               |
| 336                                      | Maintenance & Repair Services-<br>Equipment | 1,482             | 1,663               | 4,000               |

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

| Account No.                               | Description                                 | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---|---|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b>     |   |                   |                     |                     |
| <b>SUPPORT SERVICES (Cont.)</b>           |   |                   |                     |                     |
| 72000                                     | <b>Vocational Education Program (Cont.)</b> |                   |                     |                     |
| 72230                                     | <b>Vocational Education Program (Cont.)</b> |                   |                     |                     |
| 355                                       | Travel                                      | \$ 1,957          | \$ 3,104            | \$ 1,792            |
| 499                                       | Other Supplies and Materials                | 11,768            | 8,722               | 4,500               |
| 599                                       | Other Charges                               | 6,708             | 13,416              | 6,116               |
| <b>Total Vocational Education Program</b> |   | <b>\$ 117,527</b> | <b>\$ 147,737</b>   | <b>\$ 111,446</b>   |
| <hr/>                                     |   |                   |                     |                     |
| 72260                                     | <b>Adult Programs</b>                       |                   |                     |                     |
| 105                                       | Supervisor/Director                         | \$ 58,171         | \$ 59,484           | \$ 60,493           |
| 117                                       | Career Ladder Program                       | 1,000             | 1,000               | 1,000               |
| 189                                       | Other Salaries & Wages                      | 107,295           | 111,808             | 112,627             |
| 201                                       | Social Security                             | 10,286            | 10,646              | 10,758              |
| 204                                       | State Retirement                            | 5,472             | 7,527               | 7,582               |
| 207                                       | Medical Insurance                           | 8,866             | 8,481               | 9,876               |
| 212                                       | Employer Medicare                           | 2,406             | 2,490               | 2,514               |
| 299                                       | Other Fringe Benefits                       | 3,346             | 3,190               | 952                 |
| 355                                       | Travel                                      | 32,196            | 42,394              | 56,052              |
| 399                                       | Other Contracted Services                   | 9,614             | 30,790              | 30,000              |
| 499                                       | Other Supplies and Materials                | 8,960             | 17,573              | 8,686               |
| 599                                       | Other Charges                               | 25,652            | 62,380              | 95,851              |
| <b>Total Adult Programs</b>               |   | <b>\$ 273,264</b> | <b>\$ 357,763</b>   | <b>\$ 396,391</b>   |
| <hr/>                                     |   |                   |                     |                     |
| 72310                                     | <b>Board of Education</b>                   |                   |                     |                     |
| 140                                       | Salary Supplements                          | \$ 29,400         | \$ 30,700           | \$ 32,600           |
| 191                                       | Board and Committee Members Fees            | 7,700             | 8,500               | 10,000              |
| 201                                       | Social Security                             | 2,252             | 2,364               | 2,641               |
| 204                                       | State Retirement                            | 1,014             | 1,314               | 1,393               |
| 210                                       | Unemployment Compensation                   | 22,643            | 11,042              | 10,000              |
| 212                                       | Employer Medicare                           | 527               | 553                 | 618                 |
| 305                                       | Audit Services                              | 4,000             | 4,000               | 4,000               |
| 320                                       | Dues and Memberships                        | 4,829             | 4,152               | 5,000               |
| 331                                       | Legal Services                              | 1,600             | 859                 | 5,000               |
| 355                                       | Travel                                      | 10,937            | 12,176              | 10,000              |
| 399                                       | Other Contracted Services                   | 0                 | 6,644               | 0                   |
| 506                                       | Liability Insurance                         | 21,762            | 24,223              | 44,466              |
| 508                                       | Premiums on Corporate Surety Bonds          | 1,365             | 1,225               | 2,000               |
| 510                                       | Trustee's Commission                        | 126,132           | 126,006             | 138,000             |
| 513                                       | Worker's Compensation Insurance             | 113,437           | 89,771              | 120,000             |
| 599                                       | Other Charges                               | 4,802             | 3,200               | 5,000               |
| <b>Total Board of Education</b>           |   | <b>\$ 352,400</b> | <b>\$ 326,729</b>   | <b>\$ 390,718</b>   |
| <hr/>                                     |   |                   |                     |                     |
| 72320                                     | <b>Office of the Superintendent</b>         |                   |                     |                     |
| 101                                       | County Official/Administrative Officer      | \$ 67,690         | \$ 68,770           | \$ 69,315           |
| 103                                       | Assistant(s)                                | 24,018            | 24,764              | 25,299              |
| 117                                       | Career Ladder Program                       | 1,000             | 1,000               | 1,000               |
| 161                                       | Secretary(s)                                | 18,873            | 20,047              | 21,089              |
| 162                                       | Clerical Personnel                          | 15,362            | 16,130              | 16,775              |
| 201                                       | Social Security                             | 7,634             | 7,985               | 8,276               |
| 204                                       | State Retirement                            | 4,770             | 6,672               | 6,801               |
| 207                                       | Medical Insurance                           | 7,237             | 7,013               | 7,965               |
| 212                                       | Employer Medicare                           | 1,825             | 1,879               | 1,935               |



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

| Account No.                               | Description                          | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---|--------------------------------------|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b>     |                                      |                   |                     |                     |
| 72000                                     | SUPPORT SERVICES (Cont.)             |                   |                     |                     |
| 72320                                     | Office of the Superintendent (Cont.) |                   |                     |                     |
| 307                                       | Communication                        | \$ 11,348         | \$ 10,431           | \$ 10,000           |
| 320                                       | Dues and Memberships                 | 1,447             | 1,824               | 2,000               |
| 355                                       | Travel                               | 987               | 875                 | 1,000               |
| 435                                       | Office Supplies                      | 1,000             | 979                 | 1,000               |
| <b>Total Office of the Superintendent</b> |                                      | <b>\$ 163,191</b> | <b>\$ 168,369</b>   | <b>\$ 172,455</b>   |
| <hr/>                                     |                                      |                   |                     |                     |
| 72410                                     | Office of the Principal              |                   |                     |                     |
| 104                                       | Principals                           | \$ 316,793        | \$ 328,085          | \$ 333,444          |
| 117                                       | Career Ladder Program                | 20,340            | 20,000              | 20,000              |
| 127                                       | Career Ladder Extended Contracts     | 13,600            | 10,000              | 10,000              |
| 139                                       | Assistant Principals                 | 129,202           | 133,108             | 137,200             |
| 161                                       | Secretary(s)                         | 97,037            | 103,276             | 107,407             |
| 201                                       | Social Security                      | 34,895            | 35,977              | 37,699              |
| 204                                       | State Retirement                     | 21,727            | 31,133              | 31,842              |
| 207                                       | Medical Insurance                    | 17,356            | 17,296              | 19,644              |
| 212                                       | Employer Medicare                    | 8,161             | 8,414               | 8,817               |
| 307                                       | Communication                        | 29,359            | 26,921              | 25,300              |
| 320                                       | Dues and Memberships                 | 1,894             | 1,902               | 1,950               |
| 399                                       | Other Contracted Services            | 9,300             | 4,660               | 0                   |
| <b>Total Office of the Principal</b>      |                                      | <b>\$ 699,664</b> | <b>\$ 720,772</b>   | <b>\$ 733,303</b>   |
| <hr/>                                     |                                      |                   |                     |                     |
| 72510                                     | Fiscal Services                      |                   |                     |                     |
| 105                                       | Supervisor/Director                  | \$ 31,130         | \$ 32,687           | \$ 33,994           |
| 119                                       | Accountants/Bookkeepers              | 19,092            | 20,047              | 20,849              |
| 162                                       | Clerical Personnel                   | 19,092            | 20,047              | 20,849              |
| 189                                       | Other Salaries & Wages               | 23,980            | 25,179              | 26,186              |
| 201                                       | Social Security                      | 5,784             | 6,074               | 6,316               |
| 204                                       | State Retirement                     | 3,172             | 4,065               | 4,228               |
| 207                                       | Medical Insurance                    | 5,800             | 5,594               | 6,353               |
| 212                                       | Employer Medicare                    | 1,353             | 1,420               | 1,477               |
| 317                                       | Data Processing Services             | 813               | 787                 | 1,000               |
| 320                                       | Dues and Memberships                 | 40                | 30                  | 100                 |
| 355                                       | Travel                               | 1,564             | 2,005               | 2,000               |
| 411                                       | Data Processing Supplies             | 5,061             | 5,799               | 6,000               |
| 435                                       | Office Supplies                      | 574               | 927                 | 1,000               |
| 599                                       | Other Charges                        | 326               | 35                  | 500                 |
| 701                                       | Administration Equipment             | 7,750             | 2,866               | 4,000               |
| <b>Total Fiscal Services</b>              |                                      | <b>\$ 125,531</b> | <b>\$ 127,562</b>   | <b>\$ 134,852</b>   |
| <hr/>                                     |                                      |                   |                     |                     |
| 72610                                     | Operation of Plant                   |                   |                     |                     |
| 161                                       | Secretary(s)                         | \$ 23,461         | \$ 24,886           | \$ 26,121           |
| 166                                       | Custodial Personnel                  | 267,991           | 286,703             | 318,940             |
| 201                                       | Social Security                      | 18,071            | 19,319              | 21,394              |
| 204                                       | State Retirement                     | 8,635             | 11,971              | 14,320              |
| 207                                       | Medical Insurance                    | 7,687             | 7,399               | 8,403               |
| 212                                       | Employer Medicare                    | 4,226             | 4,518               | 5,003               |
| 351                                       | Rentals                              | 10,696            | 7,475               | 9,400               |
| 355                                       | Travel                               | 1,044             | 1,125               | 1,500               |
| 399                                       | Other Contracted Services            | 52,539            | 34,615              | 31,000              |
| 410                                       | Custodial Supplies                   | 42,553            | 59,708              | 45,000              |
| 415                                       | Electricity                          | 383,637           | 393,089             | 420,000             |

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

| Account No.                    | Description                                 | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|--------------------------------|---|------------------|---------------------|---------------------|
| Estimated Expenditures (Cont.) |   |                  |                     |                     |
| 72000                          | SUPPORT SERVICES (Cont.)                    |                  |                     |                     |
| 72610                          | Operation of Plant (Cont.)                  |                  |                     |                     |
| 434                            | Natural Gas                                 | \$ 87,226        | \$ 72,234           | \$ 88,000           |
| 454                            | Water and Sewer                             | 27,780           | 30,093              | 26,500              |
| 499                            | Other Supplies and Materials                | 3,867            | 27                  | 8,000               |
| 501                            | Boiler Insurance                            | 4,142            | 4,142               | 1,006               |
| 502                            | Building and Contents Insurance             | 75,338           | 77,269              | 45,579              |
| 599                            | Other Charges                               | 3,476            | 1,680               | 3,500               |
| 720                            | Plant Operation Equipment                   | 760              | 6,535               | 7,000               |
| Total Operation of Plant       |   | \$ 1,023,149     | \$ 1,042,788        | \$ 1,080,666        |
| 72620                          | Maintenance of Plant                        |                  |                     |                     |
| 105                            | Supervisor/Director                         | \$ 36,882        | \$ 38,726           | \$ 40,275           |
| 167                            | Maintenance Personnel                       | 182,481          | 192,228             | 200,480             |
| 201                            | Social Security                             | 13,600           | 14,319              | 14,924              |
| 204                            | State Retirement                            | 6,454            | 10,096              | 10,523              |
| 207                            | Medical Insurance                           | 18,195           | 17,363              | 19,666              |
| 212                            | Employer Medicare                           | 3,181            | 3,349               | 3,491               |
| 335                            | Maintenance & Repair Services-<br>Buildings | 2,960            | 7,766               | 6,500               |
| 336                            | Maintenance & Repair Services-<br>Equipment | 55,097           | 65,420              | 65,000              |
| 399                            | Other Contracted Services                   | 23,613           | 21,605              | 22,000              |
| 426                            | General Construction Materials              | 38,148           | 11,038              | 40,000              |
| 499                            | Other Supplies and Materials                | 88,938           | 116,140             | 88,000              |
| 599                            | Other Charges                               | 1,157            | 1,053               | 1,500               |
| 717                            | Maintenance Equipment                       | 1,524            | 29,304              | 2,000               |
| Total Maintenance of Plant     |   | \$ 472,230       | \$ 528,407          | \$ 514,359          |
| 72710                          | Transportation                              |                  |                     |                     |
| 105                            | Supervisor/Director                         | \$ 33,756        | \$ 35,444           | \$ 36,862           |
| 142                            | Mechanic(s)                                 | 158,639          | 170,683             | 180,700             |
| 146                            | Bus Drivers                                 | 470,670          | 463,062             | 514,263             |
| 162                            | Clerical Personnel                          | 8,778            | 9,217               | 9,586               |
| 201                            | Social Security                             | 41,654           | 42,059              | 45,967              |
| 204                            | State Retirement                            | 21,787           | 27,616              | 31,255              |
| 207                            | Medical Insurance                           | 11,601           | 11,181              | 12,706              |
| 212                            | Employer Medicare                           | 9,742            | 9,836               | 10,750              |
| 299                            | Other Fringe Benefits                       | 2,226            | 2,854               | 2,350               |
| 307                            | Communication                               | 4,918            | 4,549               | 5,000               |
| 314                            | Contracts with Public Carriers              | 885              | 890                 | 1,000               |
| 338                            | Maintenance & Repair Services-<br>Vehicles  | 13,583           | 42,446              | 14,995              |
| 355                            | Travel                                      | 1,637            | 1,764               | 2,500               |
| 399                            | Other Contracted Services                   | 3,264            | 3,098               | 6,000               |
| 412                            | Diesel Fuel                                 | 83,016           | 73,279              | 100,000             |
| 418                            | Equipment and Machinery Parts               | 428              | 2,200               | 2,500               |
| 425                            | Gasoline                                    | 51,853           | 3,329               | 60,000              |
| 433                            | Lubricants                                  | 6,563            | 8,044               | 8,500               |
| 450                            | Tires and Tubes                             | 23,919           | 22,991              | 25,000              |
| 453                            | Vehicle Parts                               | 47,526           | 60,284              | 65,000              |
| 499                            | Other Supplies and Materials                | 5,609            | 7,531               | 7,000               |
| 511                            | Vehicle and Equipment Insurance             | 50,457           | 51,819              | 20,868              |
| 599                            | Other Charges                               | 2,876            | 2,959               | 5,500               |
| 729                            | Transportation Equipment                    | 399,324          | 360,014             | 366,000             |

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

| Account No. | Description                                 | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|-------------|---|---------------------|------------------------|------------------------|
|             | Estimated Expenditures (Cont.)              |                     |                        |                        |
| 72000       | SUPPORT SERVICES (Cont.)                    |                     |                        |                        |
| 72710       | Transportation (Cont.)                      |                     |                        |                        |
|             | Total Transportation                        | \$ 1,454,711        | \$ 1,417,149           | \$ 1,534,302           |
| 72810       | Central and Other                           |                     |                        |                        |
| 189         | Other Salaries & Wages                      | \$ 57,096           | \$ 63,210              | \$ 67,248              |
| 201         | Social Security                             | 3,540               | 3,919                  | 4,169                  |
| 204         | State Retirement                            | 1,941               | 2,660                  | 2,791                  |
| 212         | Employer Medicare                           | 828                 | 917                    | 975                    |
| 399         | Other Contracted Services                   | 2,500               | 3,970                  | 5,000                  |
| 499         | Other Supplies and Materials                | 2,981               | 1,670                  | 3,500                  |
| 790         | Other Equipment                             | 6,333               | 5,651                  | 6,000                  |
|             | Total Central and Other                     | \$ 75,219           | \$ 81,997              | \$ 89,683              |
| 73000       | OPERATION OF NON-INSTRUCTIONAL SERVICES     |                     |                        |                        |
| 73300       | Community Services                          |                     |                        |                        |
| 105         | Supervisor/Director                         | \$ 5,225            | \$ 5,225               | \$ 5,225               |
| 189         | Other Salaries & Wages                      | 6,393               | 6,970                  | 7,285                  |
| 201         | Social Security                             | 720                 | 756                    | 776                    |
| 204         | State Retirement                            | 421                 | 575                    | 588                    |
| 212         | Employer Medicare                           | 168                 | 177                    | 182                    |
| 307         | Communication                               | 96                  | 0                      | 96                     |
| 355         | Travel                                      | 178                 | 86                     | 300                    |
| 499         | Other Supplies and Materials                | 60                  | 39                     | 100                    |
|             | Total Community Services                    | \$ 13,261           | \$ 13,828              | \$ 14,552              |
| 76000       | CAPITAL OUTLAY                              |                     |                        |                        |
| 76100       | Regular Capital Outlay                      |                     |                        |                        |
| 304         | Architects                                  | \$ 0                | \$ 30,748              | \$ 0                   |
| 706         | Building Construction                       | 0                   | 23,722                 | 0                      |
| 707         | Building Improvements                       | 5,971               | 103,061                | 118,482                |
| 799         | Other Capital Outlay                        | 360,895             | 215,631                | 115,000                |
|             | Total Regular Capital Outlay                | \$ 366,866          | \$ 373,162             | \$ 233,482             |
|             | Total Estimated Expenditures                | \$16,057,368        | \$16,775,012           | \$16,898,665           |
| 99110       | Estimated Other Uses                        |                     |                        |                        |
|             | Operating Transfers to Primary Government   | 412,436             | 389,923                | 444,774                |
|             | Total Estimated Expenditures and Other Uses | \$16,469,804        | \$17,164,935           | \$17,343,439           |

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

| Account No. | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|-------------|--|---------------------|------------------------|------------------------|
|             | Excess of Estimated Revenues<br>and Other Sources<br>Over (Under) Estimated<br>Expenditures and Other Uses | \$ 690,488          | \$ 268,830             | \$ (158,892)           |
|             | Estimated Beginning Fund Balance -<br>July 1   | 1,289,279           | 1,979,767              | 2,248,597              |
|             | Estimated Ending Fund Balance -<br>June 30   | \$ 1,979,767        | \$ 2,248,597           | \$ 2,089,705           |

Fayette County, Tennessee  
School Federal Projects Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.                   | Description                                      | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|-------------------------------|--|---------------------|------------------------|------------------------|
| <b>Estimated Revenues</b>     |  |                     |                        |                        |
| <b>FEDERAL GOVERNMENT</b>     |  |                     |                        |                        |
| 47000                         | FEDERAL GOVERNMENT                               |                     |                        |                        |
| 47100                         | Federal Through State                            |                     |                        |                        |
| 47131                         | Vocational Education - Basic                     |                     |                        |                        |
|                               | Grants to States                                 | \$ 117,986          | \$ 114,411             | \$ 123,039             |
| 47134                         | Vocational Displaced Homemakers                  | 38,171              | 36,827                 | 0                      |
| 47141                         | Title I Grants to Local Education Agencies       | 1,137,904           | 1,130,471              | 1,131,118              |
| 47142                         | Innovative Education Program Strategies          | 28,740              | 31,234                 | 0                      |
| 47143                         | Special Education - Grants to States             | 415,637             | 305,621                | 318,704                |
| 47189                         | Eisenhower Professional Development State Grants | 31,079              | 27,617                 | 0                      |
| 47590                         | Other Federal through State                      | 109,374             | 68,770                 | 30,605                 |
|                               | <b>TOTAL FEDERAL GOVERNMENT</b>                  | <b>\$ 1,878,891</b> | <b>\$ 1,714,951</b>    | <b>\$ 1,603,466</b>    |
| <hr/>                         |  |                     |                        |                        |
|                               | <b>Total Estimated Revenues</b>                  | <b>\$ 1,878,891</b> | <b>\$ 1,714,951</b>    | <b>\$ 1,603,466</b>    |
| <hr/>                         |  |                     |                        |                        |
| <b>Estimated Expenditures</b> |  |                     |                        |                        |
| <b>INSTRUCTION</b>            |  |                     |                        |                        |
| 71000                         | INSTRUCTION                                      |                     |                        |                        |
| 71100                         | Regular Instruction Program                      |                     |                        |                        |
| 116                           | Teachers   | \$ 411,591          | \$ 416,394             | \$ 434,370             |
| 163                           | Educational Assistants                           | 186,543             | 199,262                | 188,834                |
| 189                           | Other Salaries & Wages                           | 13,183              | 13,687                 | 0                      |
| 195                           | Substitute Teachers                              | 6,500               | 6,180                  | 0                      |
| 201                           | Social Security                                  | 38,079              | 39,248                 | 38,641                 |
| 204                           | State Retirement                                 | 22,748              | 30,621                 | 31,605                 |
| 207                           | Medical Insurance                                | 16,984              | 13,195                 | 21,683                 |
| 212                           | Employer Medicare                                | 8,905               | 9,180                  | 9,017                  |
| 336                           | Maintenance & Repair Services- Equipment         | 46,476              | 45,176                 | 50,690                 |
| 399                           | Other Contracted Services                        | 5,487               | 6,894                  | 7,000                  |
| 429                           | Instructional Supplies and Materials             | 93,618              | 67,012                 | 61,613                 |
| 499                           | Other Supplies and Materials                     | 0                   | 2,195                  | 0                      |
| 513                           | Worker's Compensation Insurance                  | 3,141               | 3,319                  | 3,431                  |
| 599                           | Other Charges                                    | 151                 | 0                      | 0                      |
| 722                           | Regular Instruction Equipment                    | 36,590              | 63,492                 | 17,800                 |
|                               | <b>Total Regular Instruction Program</b>         | <b>\$ 889,996</b>   | <b>\$ 915,855</b>      | <b>\$ 864,684</b>      |
| <hr/>                         |  |                     |                        |                        |
| 71200                         | Special Education Program                        |                     |                        |                        |
| 163                           | Educational Assistants                           | \$ 156,050          | \$ 177,006             | \$ 180,949             |
| 189                           | Other Salaries & Wages                           | 3,000               | 0                      | 0                      |
| 201                           | Social Security                                  | 9,861               | 10,974                 | 11,219                 |
| 204                           | State Retirement                                 | 4,620               | 7,411                  | 7,509                  |
| 212                           | Employer Medicare                                | 2,306               | 2,567                  | 2,624                  |
| 299                           | Other Fringe Benefits                            | 5,197               | 5,030                  | 5,681                  |
| 311                           | Contracts with Other School Systems              | 14,040              | 15,000                 | 0                      |
| 312                           | Contracts with Private Agencies                  | 57,245              | 17,539                 | 0                      |
| 429                           | Instructional Supplies and Materials             | 39,455              | 11,418                 | 5,000                  |
| 725                           | Special Education Equipment                      | 4,595               | 3,564                  | 0                      |

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

| Account No.                    | Description                          | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|--------------------------------|--------------------------------------|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.) |                                      |                     |                        |                        |
| 71000                          | INSTRUCTION (Cont.)                  |                     |                        |                        |
| 71200                          | Special Education Program (Cont.)    |                     |                        |                        |
|                                | Total Special Education Program      | \$ 296,369          | \$ 250,509             | \$ 212,982             |
| -----                          |                                      |                     |                        |                        |
| 71300                          | Vocational Education Program         |                     |                        |                        |
| 116                            | Teachers                             | \$ 5,824            | \$ 5,824               | \$ 0                   |
| 163                            | Educational Assistants               | 29,656              | 31,067                 | 43,701                 |
| 164                            | Attendants                           | 14,084              | 14,042                 | 0                      |
| 189                            | Other Salaries & Wages               | 14,044              | 14,914                 | 0                      |
| 201                            | Social Security                      | 3,944               | 4,083                  | 2,710                  |
| 204                            | State Retirement                     | 2,031               | 2,866                  | 1,814                  |
| 212                            | Employer Medicare                    | 922                 | 955                    | 634                    |
| 299                            | Other Fringe Benefits                | 179                 | 160                    | 241                    |
| 307                            | Communication                        | 704                 | 679                    | 0                      |
| 355                            | Travel                               | 844                 | 650                    | 0                      |
| 399                            | Other Contracted Services            | 1,380               | 1,440                  | 0                      |
| 429                            | Instructional Supplies and Materials | 400                 | 299                    | 6,500                  |
| 457                            | In-Service/Staff Development         | 0                   | 0                      | 3,000                  |
| 499                            | Other Supplies and Materials         | 2,321               | 1,068                  | 0                      |
| 599                            | Other Charges                        | 0                   | 0                      | 1,300                  |
| 730                            | Vocational Instruction Equipment     | 47,295              | 56,163                 | 16,451                 |
|                                | Total Vocational Education Program   | \$ 123,628          | \$ 134,210             | \$ 76,351              |
| -----                          |                                      |                     |                        |                        |
| 72000                          | SUPPORT SERVICES                     |                     |                        |                        |
| 72120                          | Health Services                      |                     |                        |                        |
| 131                            | Medical Personnel                    | \$ 20,697           | \$ 22,467              | \$ 22,467              |
| 201                            | Social Security                      | 1,283               | 1,393                  | 1,277                  |
| 204                            | State Retirement                     | 553                 | 932                    | 1,077                  |
| 207                            | Medical Insurance                    | 1,886               | 1,805                  | 2,009                  |
| 212                            | Employer Medicare                    | 300                 | 326                    | 298                    |
| 299                            | Other Fringe Benefits                | 610                 | 633                    | 211                    |
|                                | Total Health Services                | \$ 25,329           | \$ 27,556              | \$ 27,339              |
| -----                          |                                      |                     |                        |                        |
| 72130                          | Other Student Support                |                     |                        |                        |
| 123                            | Guidance Personnel                   | \$ 29,416           | \$ 14,823              | \$ 28,496              |
| 189                            | Other Salaries & Wages               | 36,629              | 40,002                 | 29,880                 |
| 201                            | Social Security                      | 4,083               | 3,388                  | 3,612                  |
| 204                            | State Retirement                     | 2,102               | 2,466                  | 2,794                  |
| 207                            | Medical Insurance                    | 4,040               | 4,306                  | 5,569                  |
| 212                            | Employer Medicare                    | 955                 | 791                    | 848                    |
| 299                            | Other Fringe Benefits                | 303                 | 171                    | 149                    |
| 322                            | Evaluation and Testing               | 468                 | 0                      | 500                    |
| 355                            | Travel                               | 18,610              | 19,076                 | 1,405                  |
| 399                            | Other Contracted Services            | 24,410              | 38,009                 | 12,568                 |
| 499                            | Other Supplies and Materials         | 17,411              | 15,112                 | 5,722                  |
| 513                            | Worker's Compensation Insurance      | 92                  | 101                    | 110                    |
| 599                            | Other Charges                        | 1,227               | 1,869                  | 2,000                  |
| 790                            | Other Equipment                      | 1,450               | 0                      | 0                      |
|                                | Total Other Student Support          | \$ 141,196          | \$ 140,114             | \$ 93,653              |
| -----                          |                                      |                     |                        |                        |

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

| Account No.                               | Description                             | Actual 1997-1998  | Estimated 1998-1999 | Estimated 1999-2000 |
|---|---|-------------------|---------------------|---------------------|
| <b>Estimated Expenditures (Cont.)</b>     |   |                   |                     |                     |
| 72000                                     | <b>SUPPORT SERVICES (Cont.)</b>         |                   |                     |                     |
| 72210                                     | <b>Regular Instruction Program</b>      |                   |                     |                     |
| 105                                       | Supervisor/Director                     | \$ 41,897         | \$ 42,995           | \$ 44,000           |
| 138                                       | Instructional Computer Personnel        | 35,280            | 36,589              | 38,000              |
| 161                                       | Secretary(s)                            | 18,056            | 19,264              | 21,000              |
| 189                                       | Other Salaries & Wages                  | 3,229             | 0                   | 0                   |
| 196                                       | In-Service Training                     | 0                 | 5,400               | 0                   |
| 201                                       | Social Security                         | 5,827             | 5,830               | 6,386               |
| 204                                       | State Retirement                        | 3,726             | 5,153               | 5,358               |
| 207                                       | Medical Insurance                       | 7,597             | 7,436               | 8,242               |
| 212                                       | Employer Medicare                       | 1,363             | 1,363               | 1,494               |
| 308                                       | Consultants                             | 3,500             | 4,000               | 0                   |
| 336                                       | Maintenance & Repair Services-Equipment | 0                 | 0                   | 2,000               |
| 355                                       | Travel                                  | 17,207            | 15,525              | 15,500              |
| 399                                       | Other Contracted Services               | 0                 | 0                   | 1,000               |
| 457                                       | In-Service/Staff Development            | 54,056            | 47,704              | 46,352              |
| 499                                       | Other Supplies and Materials            | 2,872             | 1,832               | 2,000               |
| 513                                       | Worker's Compensation Insurance         | 575               | 534                 | 567                 |
| 599                                       | Other Charges                           | 5,942             | 7,370               | 9,000               |
| 790                                       | Other Equipment                         | 0                 | 0                   | 1,500               |
| <b>Total Regular Instruction Program</b>  |   | <b>\$ 201,127</b> | <b>\$ 200,995</b>   | <b>\$ 202,399</b>   |
| 72220                                     | <b>Special Education Program</b>        |                   |                     |                     |
| 124                                       | Psychological Personnel                 | \$ 0              | \$ 34,033           | \$ 34,872           |
| 201                                       | Social Security                         | 0                 | 2,110               | 2,162               |
| 204                                       | State Retirement                        | 0                 | 1,862               | 1,908               |
| 207                                       | Medical Insurance                       | 0                 | 1,263               | 1,436               |
| 212                                       | Employer Medicare                       | 0                 | 493                 | 84                  |
| 299                                       | Other Fringe Benefits                   | 0                 | 194                 | 421                 |
| 312                                       | Contracts with Private Agencies         | 0                 | 0                   | 160                 |
| 355                                       | Travel                                  | 0                 | 4,434               | 0                   |
| 399                                       | Other Contracted Services               | 3,434             | 0                   | 0                   |
| 457                                       | In-Service/Staff Development            | 0                 | 3,854               | 0                   |
| 499                                       | Other Supplies and Materials            | 55                | 0                   | 0                   |
| <b>Total Special Education Program</b>    |   | <b>\$ 3,489</b>   | <b>\$ 48,243</b>    | <b>\$ 41,043</b>    |
| 72230                                     | <b>Vocational Education Program</b>     |                   |                     |                     |
| 355                                       | Travel                                  | \$ 0              | \$ 0                | \$ 8,500            |
| 457                                       | In-Service/Staff Development            | 0                 | 0                   | 4,500               |
| <b>Total Vocational Education Program</b> |   | <b>\$ 0</b>       | <b>\$ 0</b>         | <b>\$ 13,000</b>    |
| 72610                                     | <b>Operation of Plant</b>               |                   |                     |                     |
| 166                                       | Custodial Personnel                     | \$ 15,205         | \$ 0                | \$ 0                |
| 201                                       | Social Security                         | 943               | 0                   | 0                   |
| 204                                       | State Retirement                        | 459               | 0                   | 0                   |
| 212                                       | Employer Medicare                       | 220               | 0                   | 0                   |
| 415                                       | Electricity                             | 14,431            | 13,588              | 4,000               |
| 513                                       | Worker's Compensation Insurance         | 432               | 0                   | 0                   |
| <b>Total Operation of Plant</b>           |   | <b>\$ 31,690</b>  | <b>\$ 13,588</b>    | <b>\$ 4,000</b>     |

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

| Account No.   | Description                                 | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|---|---|---------------------|------------------------|------------------------|
| Estimated Expenditures (Cont.)  |   |                     |                        |                        |
| 72000   | SUPPORT SERVICES (Cont.)                    |                     |                        |                        |
| 72620   | Maintenance of Plant                        |                     |                        |                        |
| 335   | Maintenance & Repair Services-<br>Buildings | \$ 0                | \$ 0                   | \$ 500                 |
| 336   | Maintenance & Repair Services-<br>Equipment | 1,872               | 0                      | 500                    |
| 499   | Other Supplies and Materials                | 0                   | 0                      | 500                    |
| Total Maintenance of Plant  |   | \$ 1,872            | \$ 0                   | \$ 1,500               |
| -----   |   |                     |                        |                        |
| 72710   | Transportation                              |                     |                        |                        |
| 146   | Bus Drivers                                 | \$ 40,241           | \$ 42,536              | \$ 44,662              |
| 201   | Social Security                             | 2,495               | 2,637                  | 2,769                  |
| 204   | State Retirement                            | 1,368               | 1,765                  | 1,853                  |
| 212   | Employer Medicare                           | 584                 | 617                    | 648                    |
| 299   | Other Fringe Benefits                       | 2,400               | 1,995                  | 1,836                  |
| 338   | Maintenance & Repair Services-<br>Vehicles  | 655                 | 487                    | 500                    |
| 425   | Gasoline                                    | 573                 | 497                    | 500                    |
| 433   | Lubricants                                  | 73                  | 72                     | 500                    |
| 450   | Tires and Tubes                             | 290                 | 0                      | 250                    |
| Total Transportation  |   | \$ 48,679           | \$ 50,606              | \$ 53,518              |
| -----   |   |                     |                        |                        |
| Total Estimated Expenditures  |   | \$ 1,763,375        | \$ 1,781,676           | \$ 1,590,469           |
| -----   |   |                     |                        |                        |
| Estimated Other Uses  |   |                     |                        |                        |
| Operating Transfers   |   | 26,901              | 31,896                 | 27,425                 |
| Total Estimated Expenditures and<br>Other Uses  |   | \$ 1,790,276        | \$ 1,813,572           | \$ 1,617,894           |
| -----   |   |                     |                        |                        |
| Excess of Estimated Revenues<br>Over (Under) Estimated<br>Expenditures and Other Uses |   | \$ 88,615           | \$ (98,621)            | \$ (14,428)            |
| Estimated Beginning Fund Balance -<br>July 1  |   | 97,696              | 186,311                | 87,690                 |
| Estimated Ending Fund Balance -<br>June 30  |   | \$ 186,311          | \$ 87,690              | \$ 73,262              |
| =====   |   |                     |                        |                        |



Fayette County, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No.                                    | Description                     | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|--|---------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Revenues</b>                      |                                 |                     |                     |                     |
| <b>CHARGES FOR CURRENT SERVICES</b>            |                                 |                     |                     |                     |
| 43000  | Education Charges               |                     |                     |                     |
| 43500  | Lunch Payments - Children       | \$ 85,211           | \$ 106,055          | \$ 95,000           |
| 43521  | Lunch Payments - Adults         | 16,955              | 25,999              | 25,000              |
| 43522  | Income from Breakfast           | 24,123              | 25,389              | 24,000              |
| 43523  | Special Milk Sales              | 814                 | 659                 | 600                 |
| 43524  | Other Charges for Services      | 29,831              | 30,760              | 30,000              |
| 43990  |                                 |                     |                     |                     |
| <b>TOTAL CHARGES FOR CURRENT SERVICES</b>      |                                 | <b>\$ 156,934</b>   | <b>\$ 188,862</b>   | <b>\$ 174,600</b>   |
| <b>OTHER LOCAL REVENUES</b>                    |                                 |                     |                     |                     |
| 44000  | Recurring Items                 |                     |                     |                     |
| 44100  | Investment Income               | \$ 12,781           | \$ 20,900           | \$ 20,000           |
| 44110  |                                 |                     |                     |                     |
| <b>TOTAL OTHER LOCAL REVENUES</b>              |                                 | <b>\$ 12,781</b>    | <b>\$ 20,900</b>    | <b>\$ 20,000</b>    |
| <b>STATE OF TENNESSEE</b>                      |                                 |                     |                     |                     |
| 46000  | State Education Funds           |                     |                     |                     |
| 46500  | School Food Service             | \$ 29,206           | \$ 28,730           | \$ 29,000           |
| 46520  | Other State Revenues            |                     |                     |                     |
| 46800  | Other State Revenues            | 0                   | 64,594              | 75,000              |
| 46990  |                                 |                     |                     |                     |
| <b>TOTAL STATE OF TENNESSEE</b>                |                                 | <b>\$ 29,206</b>    | <b>\$ 93,324</b>    | <b>\$ 104,000</b>   |
| <b>FEDERAL GOVERNMENT</b>                      |                                 |                     |                     |                     |
| 47000  | Federal Through State           |                     |                     |                     |
| 47100  | Section 4 - Lunch               | \$ 940,430          | \$ 944,641          | \$ 963,699          |
| 47111  | Breakfast                       | 467,842             | 450,138             | 450,000             |
| 47113  | UDSA - Other                    | 68,870              | 0                   | 0                   |
| 47114  |                                 |                     |                     |                     |
| <b>TOTAL FEDERAL GOVERNMENT</b>                |                                 | <b>\$ 1,477,142</b> | <b>\$ 1,394,779</b> | <b>\$ 1,413,699</b> |
| <b>Total Estimated Revenues</b>                |                                 | <b>\$ 1,676,063</b> | <b>\$ 1,697,865</b> | <b>\$ 1,712,299</b> |
| <b>Estimated Expenditures</b>                  |                                 |                     |                     |                     |
| <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b> |                                 |                     |                     |                     |
| 73000  | Food Service                    |                     |                     |                     |
| 73100  | Supervisor/Director             | \$ 37,042           | \$ 37,841           | \$ 38,255           |
| 105  | Accountants/Bookkeepers         | 16,020              | 17,052              | 17,964              |
| 119  | Cafeteria Personnel             | 665,052             | 693,303             | 738,110             |
| 165  | Other Salaries & Wages          | 27,980              | 28,246              | 30,686              |
| 189  | Social Security                 | 45,629              | 47,729              | 51,151              |
| 201  | State Retirement                | 23,633              | 29,104              | 34,238              |
| 204  | Medical Insurance               | 5,093               | 4,872               | 5,348               |
| 207  | Unemployment Compensation       | 204                 | 2,196               | 2,000               |
| 210  | Employer Medicare               | 10,946              | 11,163              | 11,963              |
| 212  | Communication                   | 8,351               | 7,983               | 8,000               |
| 307  | Maintenance & Repair Services-  |                     |                     |                     |
| 336  | Equipment                       | 1,977               | 1,573               | 3,000               |
| 355  | Travel                          | 100                 | 97                  | 100                 |
| 399  | Other Contracted Services       | 34,169              | 41,132              | 38,000              |
| 422  | Food Supplies                   | 671,239             | 644,306             | 627,484             |
| 499  | Other Supplies and Materials    | 76,822              | 76,764              | 78,000              |
| 513  | Worker's Compensation Insurance | 21,184              | 23,288              | 18,000              |

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

| Account No. | Description  | Actual<br>1997-1998 | Estimated<br>1998-1999 | Estimated<br>1999-2000 |
|-------------|--|---------------------|------------------------|------------------------|
|             | Estimated Expenditures (Cont.)   |                     |                        |                        |
| 73000       | OPERATION OF NON-INSTRUCTIONAL SERVICES (Cont.)                        |                     |                        |                        |
| 73100       | Food Service (Cont.)   |                     |                        |                        |
| 710         | Food Service Equipment   | \$ 3,580            | \$ 6,289               | \$ 10,000              |
|             | Total Food Service   | \$ 1,649,021        | \$ 1,672,938           | \$ 1,712,299           |
|             | Total Estimated Expenditures   | \$ 1,649,021        | \$ 1,672,938           | \$ 1,712,299           |
|             | Excess of Estimated Revenues<br>Over (Under) Estimated<br>Expenditures | \$ 27,042           | \$ 24,927              | \$ 0                   |
|             | Estimated Beginning Fund Balance -<br>July 1                           | 379,347             | 406,389                | 431,316                |
|             | Estimated Ending Fund Balance -<br>June 30                             | \$ 406,389          | \$ 431,316             | \$ 431,316             |

Fayette County, Tennessee  
General Debt Service Fund  
Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2000

| Account No. | Description  | Actual 1997-1998    | Estimated 1998-1999 | Estimated 1999-2000 |
|-------------|--|---------------------|---------------------|---------------------|
|             | <b>Estimated Revenues</b>                          |                     |                     |                     |
| 40000       | LOCAL TAXES  |                     |                     |                     |
| 40100       | County Property Taxes                              |                     |                     |                     |
| 40110       | Current Property Tax                               | \$ 687,302          | \$ 773,205          | \$ 618,176          |
| 40120       | Trustee's Collections - Prior Year                 | 24,553              | 33,000              | 26,000              |
| 40130       | Circuit/Clerk & Master Collections - Prior Years   | 21,639              | 16,724              | 12,000              |
| 40140       | Interest and Penalty                               | 5,047               | 5,494               | 0                   |
| 40150       | Pickup Taxes                                       | 30                  | 0                   | 0                   |
| 40162       | Payments in Lieu of Taxes - Local Utilities        | 389                 | 0                   | 0                   |
| 40163       | Payments in Lieu of Taxes - Other                  | 3,291               | 2,052               | 2,050               |
|             | <b>TOTAL LOCAL TAXES</b>                           | <b>\$ 742,251</b>   | <b>\$ 830,475</b>   | <b>\$ 658,226</b>   |
| 44000       | OTHER LOCAL REVENUES                               |                     |                     |                     |
| 44100       | Recurring Items                                    |                     |                     |                     |
| 44110       | Investment Income                                  | \$ 22,055           | \$ 19,604           | \$ 17,155           |
|             | <b>TOTAL OTHER LOCAL REVENUES</b>                  | <b>\$ 22,055</b>    | <b>\$ 19,604</b>    | <b>\$ 17,155</b>    |
| 48000       | OTHER GOVERNMENTS AND CITIZENS GROUPS              |                     |                     |                     |
| 48100       | Other Governments                                  |                     |                     |                     |
| 48130       | Contributions                                      | \$ 190,570          | \$ 0                | \$ 0                |
|             | <b>TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS</b> | <b>\$ 190,570</b>   | <b>\$ 0</b>         | <b>\$ 0</b>         |
|             | <b>Total Estimated Revenues</b>                    | <b>\$ 954,876</b>   | <b>\$ 850,079</b>   | <b>\$ 675,381</b>   |
| 49830       | Estimated Other Sources                            |                     |                     |                     |
|             | Operating Transfers from Component Units           | 412,436             | 445,000             | 444,774             |
|             | <b>Total Estimated Revenues and Other Sources</b>  | <b>\$ 1,367,312</b> | <b>\$ 1,295,079</b> | <b>\$ 1,120,155</b> |
| 80000       | Estimated Expenditures                             |                     |                     |                     |
|             | DEBT SERVICE                                       |                     |                     |                     |
| 81100       | General Government Debt Service                    |                     |                     |                     |
| 505         | Judgments  | \$ 242,396          | \$ 40,000           | \$ 40,000           |
| 510         | Trustee's Commission                               | 14,751              | 17,000              | 17,000              |
|             | <b>Total General Government Debt Service</b>       | <b>\$ 257,147</b>   | <b>\$ 57,000</b>    | <b>\$ 57,000</b>    |
| 81300       | Education Debt Service                             |                     |                     |                     |
| 601         | Principal on Bonds                                 | \$ 690,000          | \$ 55,000           | \$ 730,000          |
| 603         | Interest on Bonds                                  | 143,119             | 103,060             | 88,159              |
| 699         | Other Debt Service                                 | 969                 | 2,000               | 2,000               |
|             | <b>Total Education Debt Service</b>                | <b>\$ 834,088</b>   | <b>\$ 160,060</b>   | <b>\$ 820,159</b>   |

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

| Account No. | Description  | Actual 1997-1998 | Estimated 1998-1999 | Estimated 1999-2000 |
|-------------|--|------------------|---------------------|---------------------|
|             | Total Estimated Expenditures   | \$ 1,091,235     | \$ 217,060          | \$ 877,159          |
|             | Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures | \$ 276,077       | \$ 1,078,019        | \$ 242,996          |
|             | Estimated Beginning Fund Balance - July 1  | 1,558,493        | 1,834,570           | 2,912,589           |
|             | Estimated Ending Fund Balance - June 30  | \$ 1,834,570     | \$ 2,912,589        | \$ 3,155,585        |