

**THE BUDGET
OF
FAYETTE COUNTY, TENNESSEE**

REVISED

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

FOR THE YEAR ENDED JUNE 30, 2007

FAYETTE COUNTY, TENNESSEE

Budget for the Year Ending June 30, 2007

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**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF FAYETTE COUNTY, TENNESSEE,
FOR THE YEAR BEGINNING JULY 1, 2006, AND ENDING JUNE 30, 2007**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in regular session on the 26th day of September, 2006, 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, 2006, and ending June 30, 2007, according to the following schedule:

GENERAL FUND

51100 County Commission	\$ 64,879
51220 Beer Board	942
51300 County Mayor	83,451
51400 County Attorney	46,093
51500 Election Commission (Including Voter Registration)	219,007
51600 Register of Deeds	36,023
51710 Development	159,485
51730 Building	106,995
51800 County Buildings	184,343
51810 Other Facilities	11,000
51900 Other General Administration	42,747
52100 Accounting and Budgeting	133,710
52300 Property Assessor's Office	238,009
52400 County Trustee's Office	153,406
52500 County Clerk's Office	212,106
53100 Circuit Court	139,477
53300 General Sessions Court	130,098
53310 General Sessions Judge	157,810
53320 General Sessions Court Clerk	44,340
53400 Chancery Court	165,922
53500 Juvenile Court	59,203
53600 District Attorney General	5,644
54110 Sheriff's Department	1,828,867
54150 Drug Enforcement	147,515
54210 Jail	1,256,058
54220 Workhouse	32,632
54310 Fire Prevention and Control	517,738
54410 Civil Defense	147,957
54420 Rescue Squad	23,970
54610 County Coroner/Medical Examiner	20,000
54900 Other Public Safety	170,545
55110 Local Health Center	59,912
55120 Rabies and Animal Control	83,610
55130 Ambulance/Emergency Medical Services	1,192,788
55160 Dental Health Program	411,251
55180 Crippled Children Services	2,216
55190 Other Local Health Services	14,000
55390 Appropriation to State	25,761
55520 Aid to Dependent Children	2,750
55590 Other Local Welfare Services	10,500
55720 Sanitation Education/Information	54,502
56300 Senior Citizens Assistance	21,500
56500 Libraries	146,059

57100 Agriculture Extension Service	101,370
57500 Soil Conservation	55,986
58120 Industrial Development	1,591
58220 Airport	56,690
58300 Veterans' Services	6,800
58400 Other Charges	241,951
58500 Contributions to Other Agencies	46,321
58600 Employee Benefits	1,106,730
58900 Miscellaneous	1,000
Total General Fund	<u>\$ 10,183,260</u>
<u>SOLID WASTE/SANITATION FUND</u>	
55732 Convenience Centers	\$ 255,700
55754 Landfill Operation and Maintenance	414,669
Total Solid Waste/Sanitation Fund	<u>\$ 670,369</u>
<u>DRUG CONTROL FUND</u>	
54150 Drug Enforcement	\$ 37,000
Total Drug Control Fund	<u>\$ 37,000</u>
<u>HIGHWAY/PUBLIC WORKS FUND</u>	
61000 Administration	\$ 163,365
62000 Highway and Bridge Maintenance	1,242,980
63100 Operation and Maintenance of Equipment	449,400
65000 Other Charges	210,396
66000 Employee Benefits	543,392
68000 Capital Outlay	1,653,340
91200 Highway & Street Capital Projects	30,000
Total Highway/Public Works Fund	<u>\$ 4,292,873</u>
<u>GENERAL PURPOSE SCHOOL FUND</u>	
71000 <u>Instruction</u>	
71100 Regular Instruction Program	\$ 10,239,000
71200 Special Education Program	1,843,609
71300 Vocational Education Program	916,293
71600 Adult Education Program	43,047
72000 <u>Support Services</u>	
72110 Attendance	82,612
72120 Health Services	88,620
72130 Other Student Support	534,141
72210 Regular Instruction Program	842,667
72220 Special Education Program	298,088
72230 Vocational Education Program	540,280
72260 Adult Programs	185,437
72310 Board of Education	456,158
72320 Director of Schools	235,221
72410 Office of the Principal	1,228,854
72510 Fiscal Services	185,760
72610 Operation of Plant	1,658,325
72620 Maintenance of Plant	575,400
72710 Transportation	1,982,947
72810 Central and Other	136,518

73300 Community Services	29,898
73400 Early Childhood Education	717,662
76100 Regular Capital Outlay	149,000
82130 Principal - Education	206,576
82230 Interest - Education	29,012
Total General Purpose School Fund	<u>\$ 23,205,125</u>
<u>SCHOOL FEDERAL PROJECTS FUND</u>	
71000 <u>Instruction</u>	
71100 Regular Instruction Program	\$ 1,975,609
71200 Special Education Program	790,842
71300 Vocational Education Program	72,588
72000 <u>Support Services</u>	
72130 Other Student Support	51,033
72210 Regular Instruction Program	941,016
72220 Special Education Program	146,297
72230 Vocational Education Program	3,451
72710 Transportation	130,548
Transfers To Other Funds	18,149
Total School Federal Projects Fund	<u>\$ 4,129,533</u>
<u>CENTRAL CAFETERIA FUND</u>	
73100 Food Service	\$ 2,178,940
Transfers To Other Funds	10,000
Total Central Cafeteria Fund	<u>\$ 2,188,940</u>
<u>GENERAL DEBT SERVICE FUND</u>	
82110 Principal - General Government	\$ 155,000
82130 Principal - Education	640,000
82210 Interest - General Government	898,736
82230 Interest - Education	65,750
82310 Other Debt Service - General Government	17,000
82330 Other Debt Service - Education	500
Total General Debt Service Fund	<u>\$ 1,776,986</u>

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

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

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

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

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2007. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 6. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2006-2007 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the county mayor and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 2007.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2005 and prior years and the interest and penalty thereon collected during the year ending June 30, 2007, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2006. 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, 2007.

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

SECTION 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2006. This resolution shall be spread upon the minutes of the Board of County Commissioners.

26th day of September, 2006

**RESOLUTION FIXING THE TAX LEVY IN
FAYETTE COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2006**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Fayette County, Tennessee, assembled in special session on this 26th day of September 2006, that the combined property tax rate for Fayette County, Tennessee for the year beginning July 1, 2006, shall be 1.74 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

FUND	RATE
General	\$ 0.7071
Highway//Public Works	0.0971
General Purpose School	0.7804
General Debt Service	0.1554
Total	<u>\$ 1.7400</u>

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

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

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

Passed this 26th day of September, 2006.

A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF FAYETTE COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007

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

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

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Fayette County on this 26th day of September, 2006.

SECTION 1. That one-hundred three thousand and three-hundred twenty-one dollars (\$103,321) be appropriated to nonprofit organizations in Fayette County as reflected below.

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
51900-320	Fayette County Chamber of Commerce	26,800
51900-320	Oakland Chamber of Commerce	3,200
55190-310	Fayette County Development Center (Easter Seals)	12,000
55190-312	Fayette County Citizens for Progress	2,000
56300-339	Fayette County Commission on Aging	21,500
58500-310	Delta Human Resource Agency	14,321
58500-316	Dewitt Community Coalition	10,500
55590-316	Fayette Cares	7,500
58500-310	Aging Commission of the Mid-South	2,500
55900-316	MIFA	3,000
	Total	<u>\$ 103,321</u>

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

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

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

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2006. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 26th day of September, 2006.

Fayette County, Tennessee
 Summary Statement of Proposed Operations
 For the Year Ending June 30, 2007

A

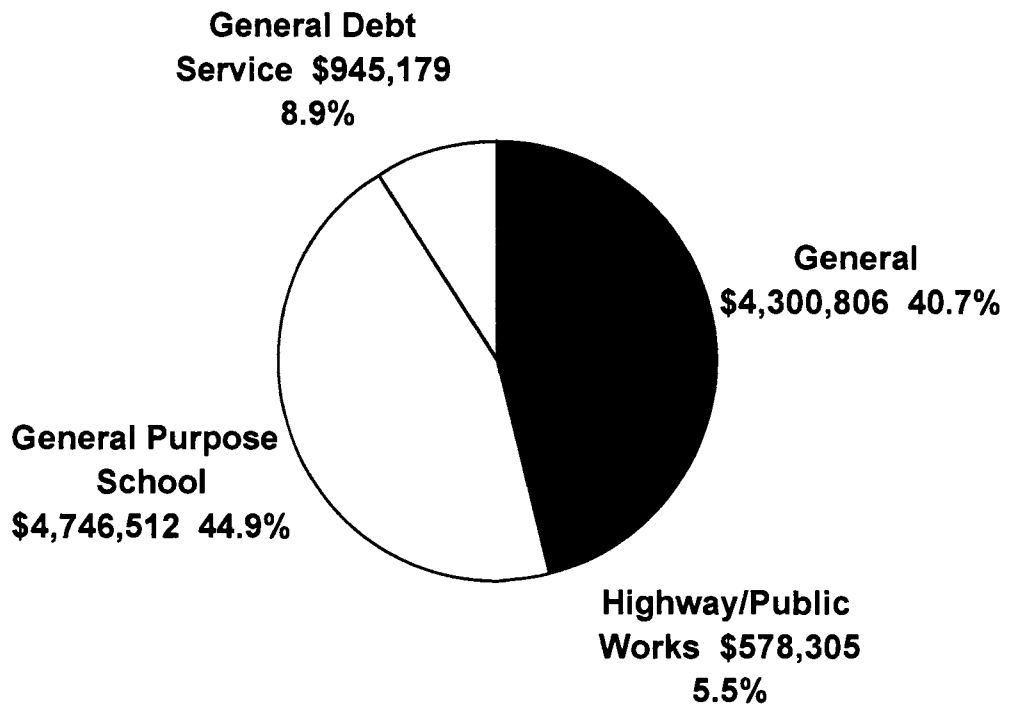
Fund	Estimated Beginning Fund Balance 7-1-2006	Estimated Revenue	Transfers In	Total Estimated Available Funds	Estimated Expenditures	Transfers Out	Total Appropriations	Estimated Ending Fund Balance 6-30-2007
General	\$ 3,893,660	\$ 9,881,406	\$	\$ 13,775,066	\$ 10,183,260	\$ 0	\$ 10,183,260	\$ 3,591,806
Solid Waste/Sanitation	238,606	730,116		968,722	670,369	0	670,369	298,353
Drug Control	153,867	61,000		214,867	37,000	0	37,000	177,867
Highway/Public Works	964,239	4,253,305		5,217,544	4,292,873	0	4,292,873	924,671
General Debt Service	4,737,318	1,796,779		6,534,097	1,776,986	0	1,776,986	4,757,111
General Purpose School	502,561	23,176,976	28,149	23,707,686	23,205,125	0	23,205,125	502,561
School Federal Projects	120,525	4,009,008		4,129,533	4,111,384	18,149	4,129,533	0
Central Cafeteria	566,690	2,188,536		2,755,226	2,178,940	10,000	2,188,940	566,286
Total	\$ 11,177,466	\$ 46,097,126	\$	\$ 57,302,741	\$ 46,455,937	\$ 28,149	\$ 46,484,086	\$ 10,818,655

Fayette County, Tennessee
Statement of Estimated Revenue from Current Property Taxes
2006 Assessments Based Upon Estimated
Assessed Valuation of \$654,003,000

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 7%	Net Estimated Collection of Taxes
General	\$ 0.7071	\$ 4,624,458	\$ 323,652	\$ 4,300,806
Highway/Public Works	0.0971	635,037	56,732	578,305
General Purpose School	0.7804	5,103,842	357,330	4,746,512
General Debt Service	0.1554	1,016,321	71,142	945,179
Total	<u>\$ 1.7400</u>	<u>\$ 11,379,659</u>	<u>\$ 808,857</u>	<u>\$ 10,570,802</u>

Property Tax Revenue Distribution by Fund FY 2007

Figure 1

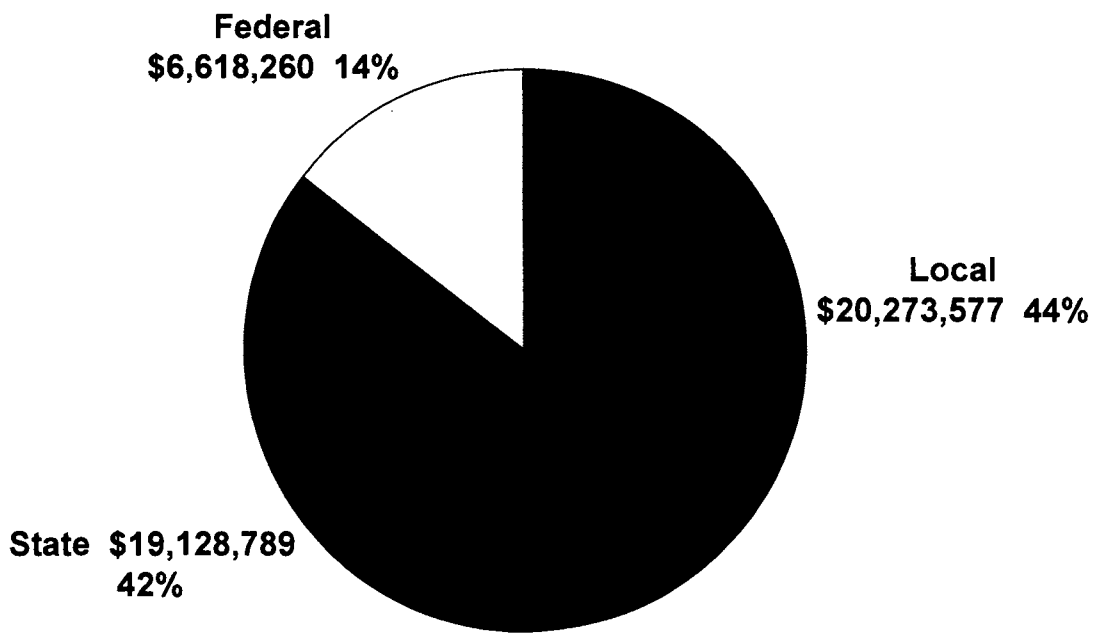


Major Revenue Sources

Total for All Funds

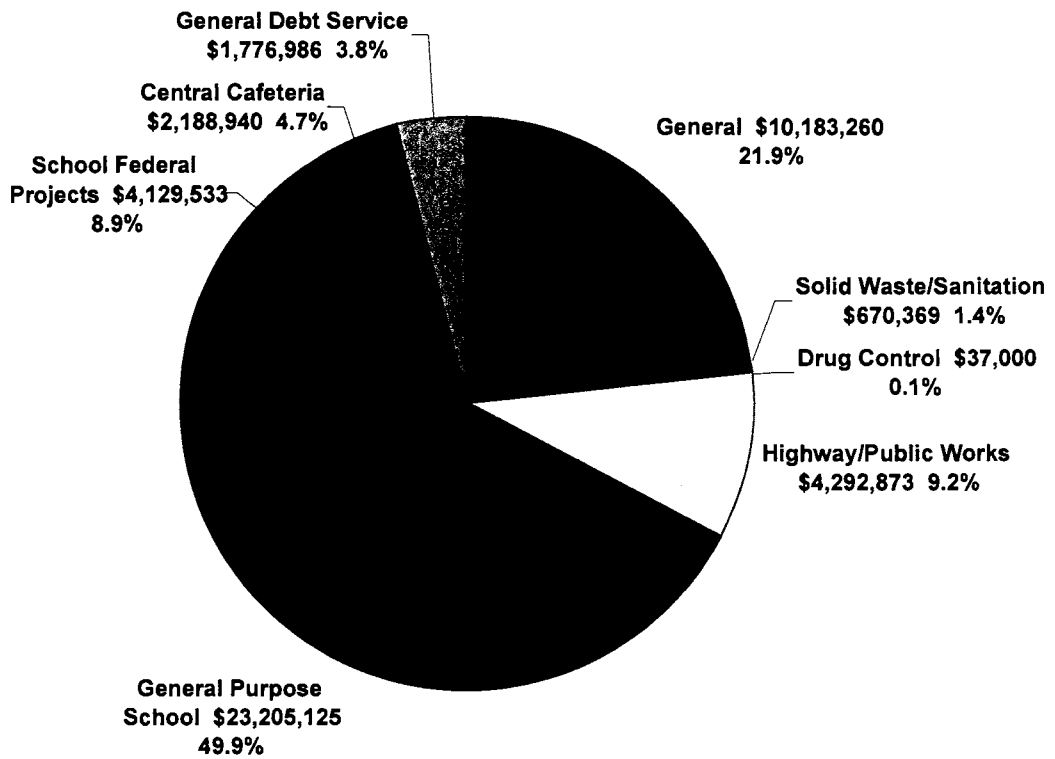
FY 2007

Figure 2



Expenditures Distribution by Fund FY 2007

Figure 3



Fayette County, Tennessee
General Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

REVISED

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Revenues</u>			
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 4,139,081	\$ 4,621,990	\$ 4,300,806
40120	Trustee's Collections - Prior Year	142,449	185,000	185,000
40130	Circuit/Clerk & Master Collections - Prior Years	93,295	60,000	70,000
40140	Interest and Penalty	30,307	25,000	25,000
40150	Pick-up Taxes	2,739	0	0
40162	Payments in Lieu of Taxes - Local Utilities	3,260	2,000	3,000
40163	Payments in Lieu of Taxes - Other	12,744	9,000	8,000
40200	<u>County Local Option Taxes</u>			
40220	Hotel/Motel Tax	4,620	5,000	5,000
40240	Wheel Tax	144,893	150,000	160,000
40250	Litigation Tax - General	315,745	310,000	290,000
40266	Litigation Tax - Jail, Workhouse, or Courthouse	133,823	124,000	124,000
40270	Business Tax	141,814	130,000	125,000
40300	<u>Statutory Local Taxes</u>			
40320	Bank Excise Tax	89,024	110,000	100,000
40330	Wholesale Beer Tax	103,137	100,000	100,000
40350	Interstate Telecommunications Tax	3,616	3,000	3,000
	TOTAL LOCAL TAXES	\$ 5,360,547	\$ 5,834,990	\$ 5,498,806
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41120	Animal Registration	\$ 1,980	\$ 2,500	\$ 2,700
41140	Cable TV Franchise	81,580	80,000	86,000
41500	<u>Permits</u>			
41510	Beer Permits	1,393	2,000	1,500
41520	Building Permits	245,701	246,000	270,000
41590	Other Permits	107,500	0	1,500
	TOTAL LICENSES AND PERMITS	\$ 438,154	\$ 330,500	\$ 361,700
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42100	<u>Circuit Court</u>			
42110	Fines	\$ 3,382	\$ 2,000	\$ 1,500
42120	Officers Costs	4,739	5,000	5,500
42130	Game and Fish Fines	1,508	1,000	0
42140	Drug Control Fines	950	200	2,800
42141	Drug Court Fees	640	200	600
42180	DUI Treatment Fines	428	400	600
42190	Data Entry Fee - Circuit Court	492	200	300
42200	<u>Criminal Court</u>			
42210	Fines	7,483	6,000	7,500
42300	<u>General Sessions Court</u>			
42310	Fines	28,417	35,000	24,000
42320	Officers Costs	57,001	50,000	54,000
42330	Game and Fish Fines	1,120	1,000	1,500
42340	Drug Control Fines	5,198	4,000	12,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues (Cont.)</u>				
42000	<u>FINES, FORFEITURES AND PENALTIES (Cont.)</u>			
42300	<u>General Sessions Court (Cont.)</u>			
42341	Drug Court Fees	\$ 4,722	\$ 2,000	\$ 9,000
42350	Jail Fees	6,585	6,000	7,500
42380	DUI Treatment Fines	8,184	7,000	6,000
42390	Data Entry Fee - General Sessions Court	12,412	10,000	9,000
42400	<u>Juvenile Court</u>			
42410	Fines	3,586	3,000	2,500
42420	Officers Costs	1,281	1,000	2,500
42500	<u>Chancery Court</u>			
42520	Officers Costs	2,245	2,000	2,500
42530	Data Entry Fee - Chancery Court	2,166	1,000	2,200
TOTAL FINES, FORFEITURES AND PENALTIES		\$ 152,539	\$ 137,000	\$ 151,500
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43120	Patient Charges	\$ 864,296	\$ 865,000	\$ 820,000
43300	<u>Fees</u>			
43330	Engineer Review Fees	0	15,000	0
43350	Copy Fees	619	200	200
43370	Telephone Commissions	13,060	12,000	13,000
43380	Vending Machine Collections	16,162	14,000	12,000
43392	Data Processing Fee - Register	22,182	19,000	20,000
43394	Data Processing Fee - Sheriff	10,636	8,000	8,000
43395	Sexual Offender Registration Fee - Sheriff	545	200	800
TOTAL CHARGES FOR CURRENT SERVICES		\$ 927,500	\$ 933,400	\$ 874,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44120	Lease/Rentals	\$ 6,475	\$ 6,000	\$ 20,000
44130	Sale of Materials and Supplies	188	8,500	200
44135	Sale of Gasoline	8,691	400	500
44170	Miscellaneous Refunds	7,658	5,000	10,000
44500	<u>Nonrecurring Items</u>			
44530	Sale of Equipment	12,496	0	0
44570	Contributions & Gifts	346	0	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	24,196	22,000	20,000
TOTAL OTHER LOCAL REVENUES		\$ 60,050	\$ 41,900	\$ 50,700
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS</u>			
45100	<u>Excess Fees</u>			
45180	Register	\$ 200,000	\$ 200,000	\$ 250,000
45500	<u>Fees In Lieu of Salary</u>			
45510	County Clerk	253,012	234,000	250,000
45520	Circuit Court Clerk	49,809	50,000	40,000
45540	General Sessions Court Clerk	293,583	294,000	250,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues (Cont.)</u>				
45000	<u>FEES RECEIVED FROM COUNTY OFFICIALS (Cont.)</u>			
45500	<u>Fees In Lieu of Salary (Cont.)</u>			
45550	Clerk and Master	\$ 113,014	\$ 112,000	\$ 120,000
45560	Juvenile Court Clerk	27,872	21,000	28,000
45590	Sheriff	12,024	15,000	18,000
45610	Trustee	359,798	360,000	400,000
TOTAL FEES RECEIVED FROM COUNTY OFFICIALS		\$ 1,309,112	\$ 1,286,000	\$ 1,356,000
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46110	Juvenile Services Program	\$ 15,586	\$ 10,000	\$ 6,000
46120	Airport Maintenance Program	0	10,000	10,000
46160	State Reappraisal Grant	11,517	8,000	8,000
46200	<u>Public Safety Grants</u>			
46210	Law Enforcement Training Programs	15,042	18,600	18,600
46300	<u>Health and Welfare Grants</u>			
46310	Health Department Programs	263,018	363,600	401,400
46400	<u>Public Works Grants</u>			
46430	Litter Program	35,345	39,000	35,000
46800	<u>Other State Revenues</u>			
46830	Beer Tax	16,778	11,000	11,000
46840	Alcoholic Beverage Tax	44,490	42,000	42,000
46850	Mixed Drink Tax	169	200	200
46851	State Revenue Sharing - T.V.A.	510,988	470,000	530,000
46915	Contracted Prisoner Boarding	261,833	262,000	300,000
46960	Registrar's Salary Supplement	16,380	16,000	16,000
46980	Other State Grants	30,000	26,000	30,000
46990	Other State Revenues	179,993	5,000	4,000
TOTAL STATE OF TENNESSEE		\$ 1,401,139	\$ 1,281,400	\$ 1,412,200
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47220	Civil Defense Reimbursement	\$ 0	\$ 16,000	\$ 16,000
47235	Homeland Security Grants	31,567	0	0
47590	Other Federal through State	115,149	84,000	84,000
TOTAL FEDERAL GOVERNMENT		\$ 146,716	\$ 100,000	\$ 100,000
48000	<u>OTHER GOVERNMENTS AND CITIZENS GROUPS</u>			
48100	<u>Other Governments</u>			
48130	Contributions	\$ 48,081	\$ 8,500	\$ 20,000
48140	Contracted Services	76,320	85,000	55,000
48990	<u>Other</u>			
48990	Other	1,635	0	1,500
TOTAL OTHER GOVERNMENTS AND CITIZENS GROUPS		\$ 126,036	\$ 93,500	\$ 76,500
Total Estimated Revenues		\$ 9,921,793	\$ 10,038,690	\$ 9,881,406

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures</u>				
51000	<u>GENERAL GOVERNMENT</u>			
51100	<u>County Commission</u>			
189	Other Salaries & Wages	\$ 17,477	\$ 0	\$ 0
191	Board and Committee Members Fees	40,592	51,467	53,011
204	State Retirement	1,681	1,648	2,000
307	Communication	2,652	2,200	2,200
331	Legal Services	26,550	0	0
351	Rentals	1,235	1,268	1,268
355	Travel	0	500	500
414	Duplicating Supplies	3,000	3,000	3,000
425	Gasoline	499	500	600
435	Office Supplies	1,695	1,700	1,700
599	Other Charges	200	600	600
719	Office Equipment	3,500	0	0
Total County Commission		\$ 99,081	\$ 62,883	\$ 64,879
51220	<u>Beer Board</u>			
191	Board and Committee Members Fees	\$ 532	\$ 872	\$ 872
332	Legal Notices, Recording and Court Costs	0	70	70
Total Beer Board		\$ 532	\$ 942	\$ 942
51300	<u>County Mayor</u>			
101	County Official/Administrative Officer	\$ 69,046	\$ 70,666	\$ 73,001
307	Communication	2,023	2,200	2,200
320	Dues and Memberships	200	200	200
332	Legal Notices, Recording and Court Costs	1,400	1,700	1,700
337	Maintenance & Repair Services- Office Equipment	290	200	200
338	Maintenance & Repair Services- Vehicles	362	1,500	1,500
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	1,460	1,500	1,500
351	Rentals	568	600	600
355	Travel	140	900	900
425	Gasoline	1,120	850	850
435	Office Supplies	515	600	600
437	Periodicals	118	100	100
Total County Mayor		\$ 77,342	\$ 81,116	\$ 83,451
51400	<u>County Attorney</u>			
189	Other Salaries & Wages	\$ 0	\$ 17,992	\$ 18,262
199	Other Per Diem & Fees	0	25,000	25,000
201	Social Security	0	1,121	1,138
204	State Retirement	0	1,405	1,426
212	Employer Medicare	0	263	267
Total County Attorney		\$ 0	\$ 45,781	\$ 46,093
51500	<u>Election Commission (Including Voter Registration)</u>			
103	Assistant(s)	\$ 25,601	\$ 26,369	\$ 27,160

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51500	<u>Election Commission (Including Voter Registration) (Cont.)</u>			
105	Supervisor/Director	\$ 45,094	\$ 45,941	\$ 50,462
106	Deputy(ies)	0	0	24,855
168	Temporary Personnel	5,638	3,605	0
169	Part-time Personnel	12,919	2,163	10,000
192	Election Commission	5,395	6,180	7,210
193	Election Workers	27,101	0	45,320
305	Audit Services	650	1,000	0
307	Communication	1,732	2,000	2,000
320	Dues and Memberships	175	200	200
331	Legal Services	0	300	300
332	Legal Notices, Recording and Court Costs	4,228	5,000	5,000
337	Maintenance & Repair Services- Office Equipment	5,262	6,000	7,000
348	Postal Charges	5,498	7,500	10,000
349	Printing, Stationery and Forms	8,719	7,000	6,000
351	Rentals	2,394	2,500	2,500
355	Travel	4,210	2,500	5,000
435	Office Supplies	3,735	4,000	4,000
499	Other Supplies and Materials	2,972	4,000	4,000
709	Data Processing Equipment	4,599	3,000	5,000
719	Office Equipment	1,000	0	3,000
Total Election Commission (Including Voter Registration)		\$ 166,922	\$ 129,258	\$ 219,007
51600	<u>Register of Deeds</u>			
307	Communication	\$ 638	\$ 700	\$ 700
312	Contracts with Private Agencies	0	10,000	0
317	Data Processing Services	22,737	27,000	28,000
348	Postal Charges	100	100	100
349	Printing, Stationery and Forms	3,350	6,000	2,000
351	Rentals	2,028	2,223	2,223
355	Travel	504	1,200	1,500
435	Office Supplies	1,045	1,500	1,500
719	Office Equipment	0	2,000	0
Total Register of Deeds		\$ 30,402	\$ 50,723	\$ 36,023
51710	<u>Development</u>			
103	Assistant(s)	\$ 2,985	\$ 61,800	\$ 60,668
105	Supervisor/Director	48,416	49,868	51,364
108	Investigator(s)	23,700	0	0
161	Secretary(s)	24,855	25,601	29,355
191	Board and Committee Members Fees	5,477	8,153	8,398
307	Communication	1,128	1,500	1,500
332	Legal Notices, Recording and Court Costs	1,666	2,000	2,000
337	Maintenance & Repair Services- Office Equipment	50	500	500
348	Postal Charges	0	100	100
351	Rentals	2,104	2,000	2,000

Fayette County, Tennessee

General Fund

C

Statement of Proposed Operations (Cont.)

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51710	<u>Development (Cont.)</u>			
355	Travel	\$ 827	\$ 1,000	\$ 1,000
435	Office Supplies	1,201	1,500	1,500
499	Other Supplies and Materials	980	1,000	1,000
599	Other Charges	15	100	100
Total Development		\$ 113,404	\$ 155,122	\$ 159,485
51730	<u>Building</u>			
103	Assistant(s)	\$ 35,746	\$ 93,044	\$ 95,835
105	Supervisor/Director	38,871	0	0
191	Board and Committee Members Fees	650	2,317	610
196	In-Service Training	731	1,000	1,000
307	Communication	2,180	2,200	2,000
332	Legal Notices, Recording and Court Costs	380	400	200
338	Maintenance & Repair Services- Vehicles	1,833	1,500	1,500
348	Postal Charges	0	50	50
349	Printing, Stationery and Forms	495	500	500
355	Travel	372	500	500
425	Gasoline	3,454	2,800	3,800
435	Office Supplies	528	500	250
499	Other Supplies and Materials	425	500	0
599	Other Charges	500	500	250
708	Communication Equipment	0	500	500
Total Building		\$ 86,165	\$ 106,311	\$ 106,995
51800	<u>County Buildings</u>			
166	Custodial Personnel	\$ 20,775	\$ 21,369	\$ 22,010
168	Temporary Personnel	0	3,090	3,183
187	Overtime Pay	2,576	0	0
307	Communication	930	1,000	1,000
335	Maintenance & Repair Services- Buildings	18,318	35,000	35,000
338	Maintenance & Repair Services- Vehicles	1,312	0	0
348	Postal Charges	19,927	20,000	20,000
351	Rentals	12,030	12,360	12,500
410	Custodial Supplies	7,668	6,000	6,000
425	Gasoline	183	50	150
446	Small Tools	0	1,000	1,000
451	Uniforms	500	500	500
452	Utilities	24,890	31,000	32,000
499	Other Supplies and Materials	3	500	500
711	Furniture and Fixtures	0	500	500
734	Disabilities Act Improvements	26,778	50,000	50,000
791	Other Construction	350	0	0
Total County Buildings		\$ 136,240	\$ 182,369	\$ 184,343

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
51000	<u>GENERAL GOVERNMENT (Cont.)</u>			
51810	<u>Other Facilities</u>			
307	Communication	\$ 915	\$ 2,000	\$ 2,000
335	Maintenance & Repair Services- Buildings	2,803	1,000	1,000
415	Electricity	1,513	3,600	4,000
442	Propane Gas	811	3,200	4,000
	Total Other Facilities	\$ 6,042	\$ 9,800	\$ 11,000
51900	<u>Other General Administration</u>			
320	Dues and Memberships	\$ 27,267	\$ 30,000	\$ 42,747
	Total Other General Administration	\$ 27,267	\$ 30,000	\$ 42,747
52000	<u>FINANCE</u>			
52100	<u>Accounting and Budgeting</u>			
105	Supervisor/Director	\$ 35,398	\$ 36,460	\$ 37,554
122	Purchasing Personnel	36,319	37,409	38,531
162	Clerical Personnel	25,909	27,160	27,975
196	In-Service Training	162	300	300
301	Accounting Services	1,250	1,250	1,250
305	Audit Services	6,882	7,500	7,500
307	Communication	1,333	1,500	1,500
317	Data Processing Services	8,985	8,748	9,000
332	Legal Notices, Recording and Court Costs	33	800	800
337	Maintenance & Repair Services- Office Equipment	100	100	100
349	Printing, Stationery and Forms	1,497	1,500	1,500
351	Rentals	667	684	700
355	Travel	653	1,000	1,000
414	Duplicating Supplies	1,500	1,600	1,600
435	Office Supplies	1,198	1,200	1,200
709	Data Processing Equipment	2,000	2,000	2,000
719	Office Equipment	1,184	1,200	1,200
	Total Accounting and Budgeting	\$ 125,070	\$ 130,411	\$ 133,710
52300	<u>Property Assessor's Office</u>			
101	County Official/Administrative Officer	\$ 51,969	\$ 54,048	\$ 56,069
103	Assistant(s)	25,601	26,369	27,160
106	Deputy(ies)	43,568	45,409	46,771
108	Investigator(s)	26,896	32,203	56,967
191	Board and Committee Members Fees	170	1,339	515
196	In-Service Training	900	0	3,000
307	Communication	1,131	1,200	794
308	Consultants	23,715	23,000	23,000
317	Data Processing Services	13,555	14,000	14,500
320	Dues and Memberships	233	233	233
332	Legal Notices, Recording and Court Costs	188	300	300
335	Maintenance & Repair Services- Buildings	500	500	500
337	Maintenance & Repair Services- Office Equipment	82	200	200

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
52000	<u>FINANCE (Cont.)</u>			
52300	<u>Property Assessor's Office (Cont.)</u>			
338	Maintenance & Repair Services- Vehicles	\$ 663	\$ 1,000	\$ 500
348	Postal Charges	830	1,000	1,000
349	Printing, Stationery and Forms	349	500	500
351	Rentals	742	1,000	1,000
355	Travel	1,709	2,000	1,500
425	Gasoline	2,089	2,100	3,000
435	Office Supplies	2,424	600	500
718	Motor Vehicles	7,517	0	0
Total Property Assessor's Office		\$ 204,831	\$ 207,001	\$ 238,009
52400	<u>County Trustee's Office</u>			
101	County Official/Administrative Officer	\$ 51,969	\$ 54,048	\$ 56,069
103	Assistant(s)	25,604	26,369	27,160
106	Deputy(ies)	43,741	45,055	46,407
186	Longevity Pay	0	1,900	2,100
196	In-Service Training	730	1,000	1,000
307	Communication	1,908	2,000	2,000
317	Data Processing Services	6,584	7,524	7,524
320	Dues and Memberships	225	250	250
332	Legal Notices, Recording and Court Costs	110	250	250
337	Maintenance & Repair Services- Office Equipment	902	1,000	1,000
348	Postal Charges	148	148	148
349	Printing, Stationery and Forms	1,891	2,500	2,500
351	Rentals	872	1,548	1,548
355	Travel	1,950	2,500	2,500
435	Office Supplies	435	1,000	1,000
499	Other Supplies and Materials	861	1,200	1,200
709	Data Processing Equipment	199	15,000	500
719	Office Equipment	284	0	250
Total County Trustee's Office		\$ 138,413	\$ 163,292	\$ 153,406
52500	<u>County Clerk's Office</u>			
101	County Official/Administrative Officer	\$ 51,969	\$ 54,048	\$ 56,069
103	Assistant(s)	25,601	26,369	27,160
106	Deputy(ies)	87,487	95,026	97,877
196	In-Service Training	0	300	500
307	Communication	2,459	2,500	2,500
317	Data Processing Services	0	17,000	17,500
320	Dues and Memberships	75	250	600
332	Legal Notices, Recording and Court Costs	610	300	300
337	Maintenance & Repair Services- Office Equipment	48	1,000	1,000
349	Printing, Stationery and Forms	1,199	2,000	2,000
351	Rentals	2,394	1,548	1,600
355	Travel	80	1,000	1,500
399	Other Contracted Services	600	0	0

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
52000	<u>FINANCE (Cont.)</u>			
52500	<u>County Clerk's Office (Cont.)</u>			
435	Office Supplies	\$ 1,953	\$ 2,000	\$ 2,000
499	Other Supplies and Materials	167	200	200
599	Other Charges	125	200	200
709	Data Processing Equipment	0	500	500
719	Office Equipment	0	600	600
Total County Clerk's Office		\$ 174,767	\$ 204,841	\$ 212,106
53000	<u>ADMINISTRATION OF JUSTICE</u>			
53100	<u>Circuit Court</u>			
101	County Official/Administrative Officer	\$ 51,969	\$ 54,048	\$ 56,069
103	Assistant(s)	0	0	27,160
106	Deputy(ies)	43,764	46,301	22,609
169	Part-time Personnel	8,912	0	0
194	Jury and Witness Fees	16,688	17,000	16,302
196	In-Service Training	255	500	500
307	Communication	2,466	2,500	2,500
317	Data Processing Services	5,195	5,195	5,042
320	Dues and Memberships	95	95	95
337	Maintenance & Repair Services- Office Equipment	154	800	800
348	Postal Charges	68	100	100
349	Printing, Stationery and Forms	1,467	2,000	2,000
354	Transportation - Other than Students	312	2,000	2,000
355	Travel	1,958	2,500	2,500
435	Office Supplies	883	1,200	1,200
719	Office Equipment	8,183	14,000	600
Total Circuit Court		\$ 142,369	\$ 148,239	\$ 139,477
53300	<u>General Sessions Court</u>			
103	Assistant(s)	\$ 25,601	\$ 26,369	\$ 27,160
106	Deputy(ies)	85,893	92,407	90,436
196	In-Service Training	0	0	500
307	Communication	1,939	2,000	2,000
317	Data Processing Services	2,801	2,900	2,702
337	Maintenance & Repair Services- Office Equipment	48	600	600
348	Postal Charges	0	100	100
349	Printing, Stationery and Forms	2,872	2,000	2,000
351	Rentals	3,479	3,600	3,600
435	Office Supplies	838	1,000	1,000
Total General Sessions Court		\$ 123,471	\$ 130,976	\$ 130,098
53310	<u>General Sessions Judge</u>			
102	Judge(s)	\$ 115,431	\$ 118,548	\$ 132,700
189	Other Salaries & Wages	0	0	19,210
196	In-Service Training	345	500	1,000
307	Communication	985	1,200	1,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
53000	<u>ADMINISTRATION OF JUSTICE (Cont.)</u>			
53310	<u>General Sessions Judge (Cont.)</u>			
355	Travel	\$ 504	\$ 1,300	\$ 900
432	Library Books/Media	3,073	2,500	2,000
435	Office Supplies	425	400	300
499	Other Supplies and Materials	1,919	1,800	700
Total General Sessions Judge		\$ 122,682	\$ 126,248	\$ 157,810
53320	<u>General Sessions Court Clerk</u>			
103	Assistant(s)	\$ 0	\$ 0	\$ 27,160
106	Deputy(ies)	22,428	23,105	0
169	Part-time Personnel	0	2,060	8,240
307	Communication	600	600	600
317	Data Processing Services	4,796	4,796	4,640
337	Maintenance & Repair Services- Office Equipment	0	300	300
349	Printing, Stationery and Forms	595	500	500
351	Rentals	1,434	1,500	1,500
355	Travel	0	600	600
435	Office Supplies	401	500	500
452	Utilities	0	500	300
719	Office Equipment	320	0	0
Total General Sessions Court Clerk		\$ 30,574	\$ 34,461	\$ 44,340
53330	<u>Drug Court</u>			
358	Remittance of Revenue Collected	\$ 5,362	\$ 0	\$ 0
Total Drug Court		\$ 5,362	\$ 0	\$ 0
53400	<u>Chancery Court</u>			
101	County Official/Administrative Officer	\$ 51,969	\$ 54,048	\$ 56,069
103	Assistant(s)	25,601	26,369	27,160
106	Deputy(ies)	43,740	47,512	48,937
194	Jury and Witness Fees	0	0	3,000
196	In-Service Training	1,619	1,700	1,700
307	Communication	3,273	3,350	3,350
317	Data Processing Services	6,286	6,286	6,286
320	Dues and Memberships	170	170	170
332	Legal Notices, Recording and Court Costs	5,000	8,000	8,000
337	Maintenance & Repair Services- Office Equipment	648	700	700
348	Postal Charges	126	100	100
349	Printing, Stationery and Forms	3,286	2,000	2,000
351	Rentals	2,482	2,750	2,750
355	Travel	1,861	2,000	2,000
411	Data Processing Supplies	615	1,000	1,000
435	Office Supplies	1,593	1,500	1,500
709	Data Processing Equipment	0	6,000	0
719	Office Equipment	1,580	0	1,200
Total Chancery Court		\$ 149,849	\$ 163,485	\$ 165,922

Fayette County, Tennessee

General Fund

Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
53000	<u>ADMINISTRATION OF JUSTICE (Cont.)</u>			
53500	<u>Juvenile Court</u>			
112	Youth Service Officer(s)	\$ 35,643	\$ 36,712	\$ 35,548
161	Secretary(s)	13,237	21,950	3,030
196	In-Service Training	1,440	2,000	2,000
201	Social Security	821	1,030	0
205	Employee and Dependent Insurance	0	325	0
212	Employer Medicare	192	0	0
307	Communication	3,855	4,000	2,750
309	Contracts with Government Agencies	8,046	12,000	10,000
320	Dues and Memberships	360	500	400
337	Maintenance & Repair Services- Office Equipment	772	500	500
348	Postal Charges	200	125	125
354	Transportation - Other than Students	0	1,250	750
355	Travel	2,013	750	1,000
399	Other Contracted Services	204	0	1,700
432	Library Books/Media	0	100	100
435	Office Supplies	676	750	1,200
437	Periodicals	28	100	100
Total Juvenile Court		\$ 67,487	\$ 82,092	\$ 59,203
53600	<u>District Attorney General</u>			
103	Assistant(s)	\$ 0	\$ 5,150	\$ 5,150
201	Social Security	0	319	319
212	Employer Medicare	0	75	75
513	Worker's Compensation Insurance	0	100	100
Total District Attorney General		\$ 0	\$ 5,644	\$ 5,644
54000	<u>PUBLIC SAFETY</u>			
54110	<u>Sheriff's Department</u>			
101	County Official/Administrative Officer	\$ 65,014	\$ 67,301	\$ 69,525
106	Deputy(ies)	600,848	686,907	707,514
108	Investigator(s)	150,288	146,540	150,936
109	Captain(s)	161,800	177,450	182,774
115	Sergeant(s)	33,413	34,918	35,966
140	Salary Supplements	16,058	19,158	19,733
169	Part-time Personnel	52,225	51,500	53,045
187	Overtime Pay	37,878	41,200	42,436
196	In-Service Training	2,202	4,500	4,500
205	Employee and Dependent Insurance	122,385	122,810	134,810
307	Communication	8,526	10,500	10,500
335	Maintenance & Repair Services- Buildings	2,157	6,500	6,500
337	Maintenance & Repair Services- Office Equipment	4,423	19,000	19,000
338	Maintenance & Repair Services- Vehicles	51,516	50,000	50,000
340	Medical and Dental Services	1,010	900	900
348	Postal Charges	1,295	2,000	2,000
349	Printing, Stationery and Forms	2,850	2,000	3,500

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54110	<u>Sheriff's Department (Cont.)</u>			
351	Rentals	\$ 2,715	\$ 3,000	\$ 10,650
355	Travel	1,321	1,500	1,500
425	Gasoline	113,164	110,000	140,000
435	Office Supplies	2,921	2,500	3,500
451	Uniforms	15,368	14,000	14,500
452	Utilities	8,531	8,500	8,500
499	Other Supplies and Materials	4,459	5,000	5,000
506	Liability Insurance	62,956	66,103	66,103
515	Liability Claims	4,569	7,000	7,000
599	Other Charges	0	475	475
707	Building Improvements	0	4,000	4,000
708	Communication Equipment	8,349	10,000	10,000
709	Data Processing Equipment	1,826	4,000	4,000
718	Motor Vehicles	45,385	60,000	60,000
719	Office Equipment	3,409	0	0
Total Sheriff's Department		\$ 1,588,861	\$ 1,739,262	\$ 1,828,867
54150	<u>Drug Enforcement</u>			
105	Supervisor/Director	\$ 19,747	\$ 35,491	\$ 36,556
108	Investigator(s)	47,319	70,982	73,111
140	Salary Supplements	0	1,854	1,854
168	Temporary Personnel	60	0	0
186	Longevity Pay	0	1,000	1,000
187	Overtime Pay	1,414	3,090	3,090
201	Social Security	4,005	6,636	6,835
204	State Retirement	5,289	8,595	8,961
205	Employee and Dependent Insurance	9,142	12,960	14,100
212	Employer Medicare	937	1,825	2,008
Total Drug Enforcement		\$ 87,913	\$ 142,433	\$ 147,515
54210	<u>Jail</u>			
103	Assistant(s)	\$ 37,177	\$ 38,292	\$ 39,441
105	Supervisor/Director	39,080	40,252	41,460
121	Data Processing Personnel	27,206	28,022	28,863
140	Salary Supplements	518	618	618
148	Dispatchers/Radio Operators	203,674	221,450	272,383
160	Guards	278,017	286,340	310,380
161	Secretary(s)	26,439	27,232	28,049
165	Cafeteria Personnel	9,040	9,367	12,738
187	Overtime Pay	21,868	24,720	63,775
205	Employee and Dependent Insurance	100,176	93,500	106,001
312	Contracts with Private Agencies	900	2,900	2,900
317	Data Processing Services	1,600	6,000	6,000
335	Maintenance & Repair Services- Buildings	14,125	18,000	22,000
338	Maintenance & Repair Services- Vehicles	988	2,000	2,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54210	<u>Jail (Cont.)</u>			
340	Medical and Dental Services	\$ 64,274	\$ 68,000	\$ 68,000
348	Postal Charges	24	1,000	1,000
355	Travel	3,878	4,500	4,500
410	Custodial Supplies	15,773	14,000	15,000
421	Food Preparation Supplies	0	250	250
422	Food Supplies	102,476	101,500	101,500
425	Gasoline	3,169	3,000	4,000
435	Office Supplies	2,596	2,500	3,000
441	Prisoners Clothing	1,752	5,500	5,500
451	Uniforms	5,652	12,000	12,000
452	Utilities	43,795	37,000	43,000
499	Other Supplies and Materials	4,598	3,200	3,200
506	Liability Insurance	30,168	30,200	32,000
707	Building Improvements	2,443	2,000	2,000
708	Communication Equipment	912	1,500	4,000
711	Furniture and Fixtures	1,000	1,000	1,000
716	Law Enforcement Equipment	466	7,000	7,000
718	Motor Vehicles	5,000	5,000	5,000
790	Other Equipment	6,970	7,500	7,500
	Total Jail	\$ 1,055,754	\$ 1,105,343	\$ 1,256,058
54220	<u>Workhouse</u>			
160	Guards	\$ 13,736	\$ 14,909	\$ 15,356
165	Cafeteria Personnel	9,040	9,588	9,876
312	Contracts with Private Agencies	3,599	3,600	3,600
340	Medical and Dental Services	1,000	1,000	1,000
422	Food Supplies	2,216	2,500	2,500
499	Other Supplies and Materials	0	300	300
	Total Workhouse	\$ 29,591	\$ 31,897	\$ 32,632
54310	<u>Fire Prevention and Control</u>			
103	Assistant(s)	\$ 20,407	\$ 24,720	\$ 12,688
105	Supervisor/Director	24,000	25,462	39,000
169	Part-time Personnel	25,000	30,000	36,000
196	In-Service Training	7,275	9,000	11,000
307	Communication	5,267	6,000	6,000
309	Contracts with Government Agencies	169,873	160,000	140,000
320	Dues and Memberships	0	1,250	1,250
322	Evaluation and Testing	0	800	900
326	Forest Resource Services	2,000	2,000	2,000
330	Operating Lease Payments	0	11,250	11,250
333	Licenses	0	750	850
335	Maintenance & Repair Services- Buildings	9,457	12,000	12,000
336	Maintenance & Repair Services- Equipment	0	2,500	2,500
338	Maintenance & Repair Services- Vehicles	26,627	20,000	25,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54310	<u>Fire Prevention and Control (Cont.)</u>			
339	Matching Share	\$ 25,000	\$ 26,845	\$ 26,000
340	Medical and Dental Services	2,649	0	0
348	Postal Charges	105	200	200
349	Printing, Stationery and Forms	0	250	250
355	Travel	2,231	2,500	2,500
411	Data Processing Supplies	0	2,500	3,500
412	Diesel Fuel	4,972	5,000	7,500
413	Drugs and Medical Supplies	0	3,000	3,000
425	Gasoline	2,204	2,500	5,000
434	Natural Gas	0	0	7,000
435	Office Supplies	182	500	750
442	Propane Gas	0	0	5,000
451	Uniforms	2,992	3,000	3,500
452	Utilities	6,015	10,000	4,500
499	Other Supplies and Materials	0	6,589	7,500
502	Building and Contents Insurance	0	5,000	5,600
506	Liability Insurance	11,672	2,200	2,500
511	Vehicle and Equipment Insurance	23,634	31,000	32,000
513	Worker's Compensation Insurance	0	15,850	17,000
599	Other Charges	1,901	3,000	3,000
610	Principal on Capitalized Leases	32,259	0	0
611	Interest on Capitalized Leases	5,696	0	0
707	Building Improvements	0	0	10,000
708	Communication Equipment	0	0	3,500
718	Motor Vehicles	39,976	42,956	43,000
790	Other Equipment	3,540	6,500	17,000
791	Other Construction	0	0	7,500
Total Fire Prevention and Control		\$ 454,934	\$ 475,122	\$ 517,738
54410	<u>Civil Defense</u>			
105	Supervisor/Director	\$ 23,830	\$ 32,960	\$ 33,949
169	Part-time Personnel	0	0	12,463
307	Communication	2,212	4,700	4,700
332	Legal Notices, Recording and Court Costs	120	200	200
338	Maintenance & Repair Services- Vehicles	2,123	2,000	2,000
348	Postal Charges	105	140	140
349	Printing, Stationery and Forms	140	200	200
351	Rentals	897	1,000	1,000
355	Travel	208	600	600
425	Gasoline	2,236	2,000	2,000
435	Office Supplies	632	500	500
451	Uniforms	690	600	600
452	Utilities	0	2,505	2,505
499	Other Supplies and Materials	21,604	84,000	84,000
599	Other Charges	70	100	100

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
54000	<u>PUBLIC SAFETY (Cont.)</u>			
54410	<u>Civil Defense (Cont.)</u>			
719	Office Equipment	\$ 295	\$ 0	\$ 0
790	Other Equipment	1,258	3,000	3,000
	Total Civil Defense	\$ 56,420	\$ 134,505	\$ 147,957
54420	<u>Rescue Squad</u>			
167	Maintenance Personnel	\$ 6,019	\$ 0	\$ 0
338	Maintenance & Repair Services- Vehicles	0	5,000	5,000
412	Diesel Fuel	81	350	350
425	Gasoline	2,022	1,800	2,300
499	Other Supplies and Materials	13,374	15,000	15,000
506	Liability Insurance	822	1,200	1,320
	Total Rescue Squad	\$ 22,318	\$ 23,350	\$ 23,970
54610	<u>County Coroner/Medical Examiner</u>			
309	Contracts with Government Agencies	\$ 19,072	\$ 20,000	\$ 20,000
	Total County Coroner/Medical Examiner	\$ 19,072	\$ 20,000	\$ 20,000
54900	<u>Other Public Safety</u>			
142	Mechanic(s)	\$ 55,521	\$ 57,204	\$ 58,920
187	Overtime Pay	4,177	4,120	5,150
205	Employee and Dependent Insurance	8,934	8,525	9,375
307	Communication	24	700	700
338	Maintenance & Repair Services- Vehicles	0	1,500	1,500
351	Rentals	6,000	6,000	6,000
417	Equipment Parts - Light	69,010	60,000	68,500
425	Gasoline	7,247	5,000	8,000
451	Uniforms	425	600	700
452	Utilities	2,600	3,000	6,000
499	Other Supplies and Materials	1,196	1,700	1,700
717	Maintenance Equipment	3,700	4,000	4,000
	Total Other Public Safety	\$ 158,834	\$ 152,349	\$ 170,545
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55110	<u>Local Health Center</u>			
191	Board and Committee Members Fees	\$ 245	\$ 409	\$ 412
307	Communication	3,103	4,500	4,500
328	Janitorial Services	13,200	13,200	13,200
335	Maintenance & Repair Services- Buildings	6,492	8,000	16,500
348	Postal Charges	1,306	5,500	5,500
413	Drugs and Medical Supplies	6,114	5,000	6,000
435	Office Supplies	9,979	5,500	5,500
452	Utilities	9,738	8,300	8,300
	Total Local Health Center	\$ 50,177	\$ 50,409	\$ 59,912
55120	<u>Rabies and Animal Control</u>			
106	Deputy(ies)	\$ 24,094	\$ 25,313	\$ 26,072

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55120	<u>Rabies and Animal Control (Cont.)</u>			
307	Communication	\$ 210	\$ 500	\$ 500
335	Maintenance & Repair Services- Buildings	0	500	500
338	Maintenance & Repair Services- Vehicles	6,335	7,000	7,000
355	Travel	0	600	600
357	Veterinary Services	193	1,000	1,000
401	Animal Food and Supplies	52	1,000	1,000
425	Gasoline	6,552	6,800	9,000
451	Uniforms	231	600	700
452	Utilities	1,228	1,800	2,500
499	Other Supplies and Materials	900	1,500	1,500
718	Motor Vehicles	3,600	6,000	6,000
Total Rabies and Animal Control		\$ 56,330	\$ 79,258	\$ 83,610
55130	<u>Ambulance/Emergency Medical Services</u>			
105	Supervisor/Director	\$ 42,800	\$ 44,084	\$ 45,407
161	Secretary(s)	24,893	25,640	26,409
164	Attendants	482,980	478,950	493,319
169	Part-time Personnel	49,475	71,764	73,917
187	Overtime Pay	118,862	123,081	126,773
196	In-Service Training	1,380	3,090	3,090
201	Social Security	42,516	48,514	49,969
204	State Retirement	49,799	47,371	48,792
205	Employee and Dependent Insurance	88,988	88,523	88,523
210	Unemployment Compensation	0	500	500
212	Employer Medicare	9,943	11,345	11,685
307	Communication	4,011	4,000	4,000
333	Licenses	1,450	1,200	1,200
335	Maintenance & Repair Services- Buildings	1,476	3,000	3,000
337	Maintenance & Repair Services- Office Equipment	1,079	1,200	1,200
338	Maintenance & Repair Services- Vehicles	26,870	21,104	21,104
348	Postal Charges	4,514	5,000	5,000
355	Travel	0	400	400
410	Custodial Supplies	2,014	2,000	2,000
412	Diesel Fuel	30,105	30,000	35,000
413	Drugs and Medical Supplies	38,579	45,000	45,000
425	Gasoline	871	2,000	2,000
435	Office Supplies	4,214	2,500	2,500
451	Uniforms	3,798	4,000	4,000
452	Utilities	7,678	8,000	8,000
502	Building and Contents Insurance	636	1,000	1,000
511	Vehicle and Equipment Insurance	21,008	23,000	23,000
708	Communication Equipment	1,791	2,500	2,500
711	Furniture and Fixtures	655	500	500
718	Motor Vehicles	51,867	58,000	58,000
791	Other Construction	65,529	5,000	5,000

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55130	<u>Ambulance/Emergency Medical Services (Cont.)</u>			
	Total Ambulance/Emergency Medical Services	\$ 1,179,781	\$ 1,162,266	\$ 1,192,788
55160	<u>Dental Health Program</u>			
131	Medical Personnel	\$ 111,036	\$ 177,778	\$ 203,951
133	Paraprofessionals	20,487	21,115	21,741
162	Clerical Personnel	58,755	65,611	67,239
186	Longevity Pay	700	800	900
201	Social Security	10,982	16,451	18,219
204	State Retirement	11,819	20,616	22,833
205	Employee and Dependent Insurance	19,690	43,276	48,108
212	Employer Medicare	2,568	3,848	4,260
299	Other Fringe Benefits	1,753	2,000	2,000
355	Travel	3,649	3,000	4,000
413	Drugs and Medical Supplies	18,225	18,000	18,000
	Total Dental Health Program	\$ 259,664	\$ 372,495	\$ 411,251
55180	<u>Crippled Children Services</u>			
309	Contracts with Government Agencies	\$ 2,216	\$ 2,216	\$ 2,216
	Total Crippled Children Services	\$ 2,216	\$ 2,216	\$ 2,216
55190	<u>Other Local Health Services</u>			
310	Contracts with Other Public Agencies	\$ 17,000	\$ 14,000	\$ 14,000
	Total Other Local Health Services	\$ 17,000	\$ 14,000	\$ 14,000
55390	<u>Appropriation to State</u>			
309	Contracts with Government Agencies	\$ 25,761	\$ 25,761	\$ 25,761
	Total Appropriation to State	\$ 25,761	\$ 25,761	\$ 25,761
55520	<u>Aid to Dependent Children</u>			
499	Other Supplies and Materials	\$ 1,690	\$ 2,750	\$ 2,750
	Total Aid to Dependent Children	\$ 1,690	\$ 2,750	\$ 2,750
55590	<u>Other Local Welfare Services</u>			
316	Contributions	\$ 7,500	\$ 7,500	\$ 10,500
339	Matching Share	1,500	0	0
	Total Other Local Welfare Services	\$ 9,000	\$ 7,500	\$ 10,500
55720	<u>Sanitation Education/Information</u>			
141	Foremen	\$ 27,466	\$ 28,290	\$ 29,139
201	Social Security	1,703	1,754	1,807
204	State Retirement	2,134	2,199	2,265
205	Employee and Dependent Insurance	4,467	3,418	3,418
212	Employer Medicare	398	411	423
351	Rentals	5,525	5,600	5,600
443	Road Signs	0	1,000	1,000
451	Uniforms	460	550	550

Fayette County, Tennessee

General Fund

Statement of Proposed Operations (Cont.)

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55720	<u>Sanitation Education/Information (Cont.)</u>			
499	Other Supplies and Materials	\$ 2,835	\$ 3,000	\$ 3,000
599	Other Charges	7,116	7,300	7,300
	Total Sanitation Education/Information	\$ 52,104	\$ 53,522	\$ 54,502
56000	<u>SOCIAL, CULTURAL AND RECREATIONAL SERVICES</u>			
56300	<u>Senior Citizens Assistance</u>			
339	Matching Share	\$ 30,000	\$ 30,000	\$ 21,500
	Total Senior Citizens Assistance	\$ 30,000	\$ 30,000	\$ 21,500
56500	<u>Libraries</u>			
103	Assistant(s)	\$ 25,588	\$ 26,356	\$ 27,147
105	Supervisor/Director	31,187	32,123	33,087
129	Librarians	0	0	17,472
169	Part-time Personnel	17,983	18,519	9,485
201	Social Security	4,635	4,670	4,810
204	State Retirement	4,411	4,690	4,831
205	Employee and Dependent Insurance	4,467	4,600	4,600
212	Employer Medicare	1,084	1,143	1,177
307	Communication	1,734	2,150	2,250
335	Maintenance & Repair Services- Buildings	3,083	3,900	4,000
337	Maintenance & Repair Services- Office Equipment	500	500	600
349	Printing, Stationery and Forms	186	200	200
432	Library Books/Media	19,241	19,000	25,000
435	Office Supplies	378	400	400
452	Utilities	5,811	7,000	8,000
499	Other Supplies and Materials	976	1,000	1,000
599	Other Charges	503	500	500
709	Data Processing Equipment	669	1,500	1,500
	Total Libraries	\$ 122,436	\$ 128,251	\$ 146,059
57000	<u>AGRICULTURE & NATURAL RESOURCES</u>			
57100	<u>Agriculture Extension Service</u>			
191	Board and Committee Members Fees	\$ 1,352	\$ 1,672	\$ 1,722
307	Communication	3,280	4,500	4,500
309	Contracts with Government Agencies	53,378	70,402	72,514
316	Contributions	500	500	500
320	Dues and Memberships	485	500	500
335	Maintenance & Repair Services- Buildings	1,683	1,500	1,500
351	Rentals	12,168	12,984	12,984
355	Travel	15	500	500
399	Other Contracted Services	1,434	1,500	1,500
410	Custodial Supplies	278	350	350
452	Utilities	3,308	3,000	4,800
719	Office Equipment	1,728	0	0

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
57000	<u>AGRICULTURE & NATURAL RESOURCES (Cont.)</u>			
57100	<u>Agriculture Extension Service (Cont.)</u>			
	Total Agriculture Extension Service	\$ 79,609	\$ 97,408	\$ 101,370
57500	<u>Soil Conservation</u>			
161	Secretary(s)	\$ 22,434	\$ 23,107	\$ 23,800
163	Educational Assistants	24,496	25,231	25,988
320	Dues and Memberships	1,645	1,650	1,650
351	Rentals	2,028	2,200	2,200
355	Travel	1,792	2,148	2,148
435	Office Supplies	111	200	200
	Total Soil Conservation	\$ 52,506	\$ 54,536	\$ 55,986
58000	<u>OTHER OPERATIONS</u>			
58120	<u>Industrial Development</u>			
191	Board and Committee Members Fees	\$ 264	\$ 1,545	\$ 1,591
452	Utilities	306	0	0
	Total Industrial Development	\$ 570	\$ 1,545	\$ 1,591
58220	<u>Airport</u>			
191	Board and Committee Members Fees	\$ 0	\$ 3,000	\$ 3,090
307	Communication	778	700	700
335	Maintenance & Repair Services- Buildings	19,888	16,000	16,000
399	Other Contracted Services	197,027	30,000	30,000
425	Gasoline	10,452	0	0
452	Utilities	4,239	2,900	2,900
506	Liability Insurance	5,218	4,000	4,000
	Total Airport	\$ 237,602	\$ 56,600	\$ 56,690
58300	<u>Veterans' Services</u>			
105	Supervisor/Director	\$ 0	\$ 5,200	\$ 5,200
307	Communication	195	250	250
355	Travel	275	1,000	1,000
435	Office Supplies	436	350	350
	Total Veterans' Services	\$ 906	\$ 6,800	\$ 6,800
58400	<u>Other Charges</u>			
501	Boiler Insurance	\$ 0	\$ 600	\$ 600
506	Liability Insurance	61,988	74,865	82,351
508	Premiums on Corporate Surety Bonds	8,548	9,000	9,000
510	Trustee's Commission	120,773	150,000	150,000
	Total Other Charges	\$ 191,309	\$ 234,465	\$ 241,951
58500	<u>Contributions to Other Agencies</u>			
310	Contracts with Other Public Agencies	\$ 18,321	\$ 23,321	\$ 16,821
316	Contributions	2,000	10,500	29,500
	Total Contributions to Other Agencies	\$ 20,321	\$ 33,821	\$ 46,321

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

C

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
58000	<u>OTHER OPERATIONS (Cont.)</u>			
58600	<u>Employee Benefits</u>			
186	Longevity Pay	\$ 70,000	\$ 73,900	\$ 73,900
201	Social Security	212,019	207,349	213,569
204	State Retirement	246,343	213,894	256,882
205	Employee and Dependent Insurance	199,406	181,357	199,492
212	Employer Medicare	49,874	50,045	51,546
340	Medical and Dental Services	1,915	7,210	7,210
513	Worker's Compensation Insurance	135,552	268,430	304,131
	Total Employee Benefits	\$ 915,109	\$ 1,002,185	\$ 1,106,730
58900	<u>Miscellaneous</u>			
499	Other Supplies and Materials	\$ 70	\$ 500	\$ 500
509	Refunds	2,785	500	500
	Total Miscellaneous	\$ 2,855	\$ 1,000	\$ 1,000
	Total Estimated Expenditures	\$ 8,808,915	\$ 9,492,044	\$ 10,183,260
	Estimated Other Uses:			
99100	Transfers Out	\$ 236,754	\$ 0	\$ 0
	Total Estimated Expenditures and Other Uses	\$ 9,045,669	\$ 9,492,044	\$ 10,183,260
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ 876,124	\$ 546,646	\$ (301,854)
	Estimated Beginning Fund Balance, July 1	2,470,890	3,347,014	3,893,660
	Estimated Ending Fund Balance, June 30	\$ 3,347,014	\$ 3,893,660	\$ 3,591,806

Fayette County, Tennessee
Solid Waste/Sanitation Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

D-1

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43100	<u>General Service Charges</u>			
43114	Solid Waste Disposal Fee	\$ 235,762	\$ 247,975	\$ 258,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 235,762	\$ 247,975	\$ 258,000
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 224,333	\$ 312,000	\$ 300,000
44145	Sale of Recycled Materials	142,349	145,516	145,516
44170	Miscellaneous Refunds	1,200	8,500	500
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	350	100	100
44530	Sale of Equipment	9,700	500	1,000
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	40,110	0	0
	TOTAL OTHER LOCAL REVENUES	\$ 418,042	\$ 466,616	\$ 447,116
46000	<u>STATE OF TENNESSEE</u>			
46100	<u>General Government Grants</u>			
46170	Solid Waste Grants	\$ 44,740	\$ 15,000	\$ 15,000
46800	<u>Other State Revenues</u>			
46980	Other State Grants	0	10,000	10,000
	TOTAL STATE OF TENNESSEE	\$ 44,740	\$ 25,000	\$ 25,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47235	Homeland Security Grants	\$ 18,255	\$ 0	\$ 0
	TOTAL FEDERAL GOVERNMENT	\$ 18,255	\$ 0	\$ 0
	Total Estimated Revenues	\$ 716,799	\$ 739,591	\$ 730,116
<u>Estimated Expenditures</u>				
55000	<u>PUBLIC HEALTH AND WELFARE</u>			
55732	<u>Convenience Centers</u>			
314	Contracts with Public Carriers	\$ 336,517	\$ 245,500	\$ 255,700
	Total Convenience Centers	\$ 336,517	\$ 245,500	\$ 255,700
55754	<u>Landfill Operation and Maintenance</u>			
105	Supervisor/Director	\$ 46,698	\$ 48,099	\$ 49,542
119	Accountants/Bookkeepers	25,203	26,617	27,416
144	Equipment Operators - Heavy	72,447	85,950	88,530
168	Temporary Personnel	6,968	7,430	0
186	Longevity Pay	3,400	3,800	4,200
187	Overtime Pay	11,751	80	12,000
191	Board and Committee Members Fees	354	500	500
196	In-Service Training	175	1,000	1,200
201	Social Security	10,165	13,445	13,445

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

D-1

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Expenditures (Cont.)</u>			
55000	<u>PUBLIC HEALTH AND WELFARE (Cont.)</u>			
55754	<u>Landfill Operation and Maintenance (Cont.)</u>			
204	State Retirement	\$ 11,650	\$ 12,842	\$ 16,461
205	Employee and Dependent Insurance	21,207	25,000	25,000
212	Employer Medicare	2,377	3,175	3,175
307	Communication	3,868	4,100	4,200
308	Consultants	0	2,000	0
317	Data Processing Services	5,157	5,200	5,300
322	Evaluation and Testing	3,100	6,500	5,000
332	Legal Notices, Recording and Court Costs	3,296	1,500	1,500
333	Licenses	4,147	4,500	4,600
336	Maintenance & Repair Services- Equipment	8,423	6,200	6,500
340	Medical and Dental Services	0	500	300
355	Travel	519	1,200	700
412	Diesel Fuel	3,310	5,000	6,000
418	Equipment and Machinery Parts	39,079	25,500	26,000
425	Gasoline	10,638	10,500	13,000
433	Lubricants	282	1,000	1,000
450	Tires and Tubes	902	4,500	4,500
452	Utilities	9,203	7,500	8,700
499	Other Supplies and Materials	1,912	4,000	2,500
506	Liability Insurance	32,095	34,000	36,000
510	Trustee's Commission	4,482	5,500	5,700
513	Worker's Compensation Insurance	12,422	15,000	16,000
599	Other Charges	4,390	5,200	5,200
601	Principal on Bonds	50,808	0	0
602	Principal on Notes	0	51,500	0
603	Interest on Bonds	1,932	0	0
604	Interest on Notes	0	3,400	0
708	Communication Equipment	0	500	500
724	Site Development	52,886	40,000	10,000
733	Solid Waste Equipment	1,000	20,000	10,000
	Total Landfill Operation and Maintenance	\$ 466,246	\$ 492,738	\$ 414,669
	Total Estimated Expenditures	\$ 802,763	\$ 738,238	\$ 670,369
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (85,964)	\$ 1,353	\$ 59,747
	Estimated Beginning Fund Balance, July 1	323,217	237,253	238,606
	Estimated Ending Fund Balance, June 30	\$ 237,253	\$ 238,606	\$ 298,353

Fayette County, Tennessee
Drug Control Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
42000	<u>FINES, FORFEITURES AND PENALTIES</u>			
42200	<u>Criminal Court</u>			
42240	Drug Control Fines	\$ 13,711	\$ 12,000	\$ 8,000
42300	<u>General Sessions Court</u>			
42340	Drug Control Fines	22,566	15,000	18,000
42900	<u>Other Fines, Forfeitures, and Penalties</u>			
42910	Proceeds from Confiscated Property	24,793	10,000	35,000
TOTAL FINES, FORFEITURES AND PENALTIES		\$ 61,070	\$ 37,000	\$ 61,000
Total Estimated Revenues		\$ 61,070	\$ 37,000	\$ 61,000
Estimated Other Sources:				
49800	Transfers In	\$ 11,232	\$ 0	\$ 0
Total Estimated Revenues and Other Sources		\$ 72,302	\$ 37,000	\$ 61,000
<u>Estimated Expenditures</u>				
54000	<u>PUBLIC SAFETY</u>			
54150	<u>Drug Enforcement</u>			
307	Communication	\$ 3,583	\$ 4,000	\$ 4,000
319	Confidential Drug Enforcement Payments	6,500	10,500	10,500
451	Uniforms	3,000	2,000	2,000
510	Trustee's Commission	363	500	500
790	Other Equipment	23,282	20,000	20,000
Total Drug Enforcement		\$ 36,728	\$ 37,000	\$ 37,000
Total Estimated Expenditures		\$ 36,728	\$ 37,000	\$ 37,000
Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures		\$ 35,574	\$ 0	\$ 24,000
Estimated Beginning Fund Balance, July 1		118,293	153,867	153,867
Estimated Ending Fund Balance, June 30		\$ 153,867	\$ 153,867	\$ 177,867

Fayette County, Tennessee
Highway/Public Works Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

D-3

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 646,243	\$ 541,420	\$ 578,305
40120	Trustee's Collections - Prior Year	25,124	30,000	30,000
40130	Circuit/Clerk & Master Collections - Prior Years	16,450	12,000	12,000
40140	Interest and Penalty	4,402	5,000	5,000
40150	Pick-up Taxes	430	0	0
40162	Payments in Lieu of Taxes - Local Utilities	500	500	500
40163	Payments in Lieu of Taxes - Other	1,994	1,200	1,200
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	328,457	320,000	330,000
40240	Wheel Tax	636,428	660,000	650,000
TOTAL LOCAL TAXES		\$ 1,660,028	\$ 1,570,120	\$ 1,607,005
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44145	Sale of Recycled Materials	\$ 408	\$ 1,000	\$ 1,000
44170	Miscellaneous Refunds	1,143	300	300
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	3,000	0	0
44530	Sale of Equipment	91,940	61,000	50,000
44570	Contributions & Gifts	6,600	111,333	15,000
44580	Performance Bond Forfeitures	0	50,000	25,000
TOTAL OTHER LOCAL REVENUES		\$ 103,091	\$ 223,633	\$ 91,300
46000	<u>STATE OF TENNESSEE</u>			
46400	<u>Public Works Grants</u>			
46410	Bridge Program	\$ 294,775	\$ 824,000	\$ 304,000
46420	State Aid Program	179,346	396,375	227,000
46800	<u>Other State Revenues</u>			
46920	Gasoline and Motor Fuel Tax	2,061,337	1,970,000	2,000,000
46930	Petroleum Special Tax	23,172	24,000	24,000
TOTAL STATE OF TENNESSEE		\$ 2,558,630	\$ 3,214,375	\$ 2,555,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47230	Disaster Relief	\$ 37,179	\$ 0	\$ 0
TOTAL FEDERAL GOVERNMENT		\$ 37,179	\$ 0	\$ 0
Total Estimated Revenues		\$ 4,358,928	\$ 5,008,128	\$ 4,253,305
<u>Estimated Expenditures</u>				
60000	<u>HIGHWAYS</u>			
61000	<u>Administration</u>			
101	County Official/Administrative Officer	\$ 61,290	\$ 63,581	\$ 65,805
119	Accountants/Bookkeepers	51,203	52,738	54,320
191	Board and Committee Members Fees	6,840	6,840	6,840

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

D-3

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
60000	<u>HIGHWAYS (Cont.)</u>			
61000	<u>Administration (Cont.)</u>			
196	In-Service Training	\$ 1,980	\$ 2,500	\$ 2,500
317	Data Processing Services	7,401	7,000	13,200
320	Dues and Memberships	3,082	3,325	3,400
351	Rentals	2,232	4,000	3,000
435	Office Supplies	3,212	3,300	3,300
599	Other Charges	10,960	11,000	11,000
	Total Administration	\$ 148,200	\$ 154,284	\$ 163,365
62000	<u>Highway and Bridge Maintenance</u>			
105	Supervisor/Director	\$ 113,437	\$ 116,842	\$ 120,348
141	Foremen	89,010	92,285	94,500
143	Equipment Operators	356,178	196,325	189,000
145	Equipment Operators - Light	0	73,820	76,050
147	Truck Drivers	325,854	242,790	239,800
149	Laborers	268,895	230,512	230,300
162	Clerical Personnel	24,678	25,419	26,182
186	Longevity Pay	43,500	39,300	42,300
187	Overtime Pay	10,010	14,000	10,000
189	Other Salaries & Wages	15,856	0	0
327	Freight Expenses	0	126,255	100,000
405	Asphalt - Liquid	1,415	20,000	18,000
409	Crushed Stone	97,682	82,500	75,000
443	Road Signs	8,038	10,000	12,000
446	Small Tools	51	1,000	500
456	Gravel and Chert	3,931	7,500	6,000
468	Chemicals	4,950	0	0
499	Other Supplies and Materials	1,896	3,000	3,000
	Total Highway and Bridge Maintenance	\$ 1,365,381	\$ 1,281,548	\$ 1,242,980
63100	<u>Operation and Maintenance of Equipment</u>			
142	Mechanic(s)	\$ 136,355	\$ 117,257	\$ 116,400
336	Maintenance & Repair Services- Equipment	17,726	25,000	25,000
412	Diesel Fuel	137,087	100,000	100,000
418	Equipment and Machinery Parts	135,481	106,000	110,000
424	Garage Supplies	6,499	8,500	8,000
425	Gasoline	42,160	45,000	45,000
433	Lubricants	6,756	8,000	6,500
446	Small Tools	610	2,000	1,500
450	Tires and Tubes	27,484	26,000	25,000
499	Other Supplies and Materials	3,775	5,000	4,000
799	Other Capital Outlay	11,083	0	8,000
	Total Operation and Maintenance of Equipment	\$ 525,016	\$ 442,757	\$ 449,400
65000	<u>Other Charges</u>			
307	Communication	\$ 6,985	\$ 8,000	\$ 8,000

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

D-3

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
60000	<u>HIGHWAYS (Cont.)</u>			
65000	<u>Other Charges (Cont.)</u>			
452	Utilities	\$ 11,291	\$ 17,000	\$ 17,000
506	Liability Insurance	127,110	127,110	135,096
508	Premiums on Corporate Surety Bonds	1,255	1,100	1,300
510	Trustee's Commission	44,229	46,000	46,000
515	Liability Claims	1,329	3,000	3,000
	Total Other Charges	\$ 192,199	\$ 202,210	\$ 210,396
66000	<u>Employee Benefits</u>			
201	Social Security	\$ 110,261	\$ 96,610	\$ 97,300
204	State Retirement	114,840	99,230	114,610
205	Employee and Dependent Insurance	245,771	196,375	202,300
210	Unemployment Compensation	2,475	41,200	10,000
322	Evaluation and Testing	1,385	2,000	2,000
513	Worker's Compensation Insurance	148,655	117,182	117,182
	Total Employee Benefits	\$ 623,387	\$ 552,597	\$ 543,392
68000	<u>Capital Outlay</u>			
705	Bridge Construction	\$ 54,060	\$ 61,916	\$ 100,000
714	Highway Equipment	15,094	322,745	240,000
726	State Aid Projects	498,153	1,395,600	617,000
791	Other Construction	481,682	575,718	696,340
	Total Capital Outlay	\$ 1,048,989	\$ 2,355,979	\$ 1,653,340
90000	<u>CAPITAL PROJECTS</u>			
91200	<u>Highway & Street Capital Projects</u>			
799	Other Capital Outlay	\$ 87,091	\$ 60,000	\$ 30,000
	Total Highway & Street Capital Projects	\$ 87,091	\$ 60,000	\$ 30,000
	Total Estimated Expenditures	\$ 3,990,263	\$ 5,049,375	\$ 4,292,873
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ 368,665	\$ (41,247)	\$ (39,568)
	Estimated Beginning Fund Balance, July 1	636,821	1,005,486	964,239
	Estimated Ending Fund Balance, June 30	\$ 1,005,486	\$ 964,239	\$ 924,671

Fayette County, Tennessee
General Purpose School Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

D-4

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Revenues</u>			
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 3,815,105	\$ 4,071,315	\$ 4,746,512
40120	Trustee's Collections - Prior Year	149,963	164,319	221,000
40130	Circuit/Clerk & Master Collections - Prior Years	98,208	123,713	80,000
40140	Interest and Penalty	26,178	26,744	25,000
40162	Payments in Lieu of Taxes - Local Utilities	3,025	5,097	3,000
40163	Payments in Lieu of Taxes - Other	11,825	9,416	12,000
40200	<u>County Local Option Taxes</u>			
40210	Local Option Sales Tax	1,701,791	1,814,920	2,087,768
40300	<u>Statutory Local Taxes</u>			
40350	Interstate Telecommunications Tax	4,810	5,065	5,000
	TOTAL LOCAL TAXES	\$ 5,810,905	\$ 6,220,589	\$ 7,180,280
41000	<u>LICENSES AND PERMITS</u>			
41100	<u>Licenses</u>			
41110	Marriage Licenses	\$ 2,604	\$ 3,454	\$ 3,000
	TOTAL LICENSES AND PERMITS	\$ 2,604	\$ 3,454	\$ 3,000
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43513	Tuition - Summer School	\$ 225	\$ 300	\$ 0
43517	Tuition - Other	36,025	40,365	29,898
43551	School Based Health Services - FFS	370	97	0
43583	TBI Criminal Background Fee	4,224	4,368	5,000
	TOTAL CHARGES FOR CURRENT SERVICES	\$ 40,844	\$ 45,130	\$ 34,898
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44120	Lease/Rentals	\$ 16,233	\$ 28,017	\$ 21,000
44130	Sale of Materials and Supplies	0	162	0
44170	Miscellaneous Refunds	77,538	0	0
44500	<u>Nonrecurring Items</u>			
44520	Insurance Recovery	20,484	12,311	0
44530	Sale of Equipment	3,582	0	700
44560	Damages Recovered from Individuals	2,134	278	0
44570	Contributions & Gifts	6,059	9,684	0
44990	<u>Other Local Revenues</u>			
44990	Other Local Revenues	11,747	8,354	5,000
	TOTAL OTHER LOCAL REVENUES	\$ 137,777	\$ 58,806	\$ 26,700
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46511	Basic Education Program	\$ 12,936,134	\$ 13,375,834	\$ 13,969,621
46515	Early Childhood Education	0	430,340	714,248
46550	Driver Education	10,440	9,046	9,000
46590	Other State Education Funds	396,390	119,944	72,824

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues (Cont.)</u>				
46000	<u>STATE OF TENNESSEE (Cont.)</u>			
46500	<u>State Education Funds (Cont.)</u>			
46610	Career Ladder Program	\$ 168,884	\$ 153,143	\$ 154,740
46612	Career Ladder - Extended Contract	64,967	64,940	64,967
46790	Other Vocational	4,976	3,773	0
46800	<u>Other State Revenues</u>			
46820	Income Tax	24,692	69,540	126,989
46850	Mixed Drink Tax	169	163	200
TOTAL STATE OF TENNESSEE		\$ 13,606,652	\$ 14,226,723	\$ 15,112,589
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47143	Special Education - Grants to States	\$ 54,346	\$ 68,589	\$ 68,589
47190	Title XX	46,103	1,959	9,472
47210	Job Training Partnership Act	103,334	104,499	115,986
47590	Other Federal through State	774,263	453,594	625,462
TOTAL FEDERAL GOVERNMENT		\$ 978,046	\$ 628,641	\$ 819,509
Total Estimated Revenues		\$ 20,576,828	\$ 21,183,343	\$ 23,176,976
Estimated Other Sources:				
49800	Transfers In	\$ 36,396	\$ 30,416	\$ 28,149
Total Estimated Revenues and Other Sources		\$ 20,613,224	\$ 21,213,759	\$ 23,205,125
<u>Estimated Expenditures</u>				
71000	<u>INSTRUCTION</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 7,085,747	\$ 7,108,257	\$ 7,245,536
117	Career Ladder Program	85,650	73,390	71,000
127	Career Ladder Extended Contracts	36,000	33,622	36,000
128	Homebound Teachers	1,900	4,550	3,000
163	Educational Assistants	435,387	349,862	463,687
189	Other Salaries & Wages	340	0	0
195	Substitute Teachers	113,207	91,975	110,000
201	Social Security	461,862	450,750	508,029
204	State Retirement	425,128	418,251	509,136
207	Medical Insurance	572,257	573,672	581,798
212	Employer Medicare	108,150	105,987	118,814
299	Other Fringe Benefits	847	0	0
336	Maintenance & Repair Services- Equipment	3,567	1,047	3,500
355	Travel	196	1,174	500
399	Other Contracted Services	268,149	169,980	161,000
429	Instructional Supplies and Materials	183,044	91,640	149,000
449	Textbooks	225,000	192,194	250,000
499	Other Supplies and Materials	7,565	0	4,000
599	Other Charges	6,192	1,530	4,000

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
71000	<u>INSTRUCTION (Cont.)</u>			
71100	<u>Regular Instruction Program (Cont.)</u>			
722	Regular Instruction Equipment	\$ 200,293	\$ 3,350	\$ 20,000
	Total Regular Instruction Program	\$ 10,220,481	\$ 9,671,231	\$ 10,239,000
71200	<u>Special Education Program</u>			
116	Teachers	\$ 1,052,456	\$ 1,098,215	\$ 1,165,413
117	Career Ladder Program	15,793	13,972	14,000
128	Homebound Teachers	3,654	2,462	1,000
163	Educational Assistants	106,423	82,957	80,340
189	Other Salaries & Wages	40,580	41,417	42,708
195	Substitute Teachers	10,250	5,775	2,000
201	Social Security	72,721	73,192	80,939
204	State Retirement	68,163	68,986	82,257
207	Medical Insurance	94,494	95,807	100,556
212	Employer Medicare	17,009	17,120	18,929
299	Other Fringe Benefits	33,086	39,032	37,467
311	Contracts with Other School Systems	156,346	157,000	157,000
312	Contracts with Private Agencies	35,958	36,651	36,000
336	Maintenance & Repair Services- Equipment	11,000	0	11,000
429	Instructional Supplies and Materials	2,000	4,800	2,000
499	Other Supplies and Materials	2,009	378	2,000
725	Special Education Equipment	25,042	12,015	10,000
	Total Special Education Program	\$ 1,746,984	\$ 1,749,779	\$ 1,843,609
71300	<u>Vocational Education Program</u>			
116	Teachers	\$ 657,121	\$ 628,098	\$ 704,215
117	Career Ladder Program	6,920	7,000	7,000
195	Substitute Teachers	8,025	2,700	1,000
201	Social Security	39,419	37,121	44,097
204	State Retirement	36,638	34,969	43,920
207	Medical Insurance	59,961	60,872	66,515
212	Employer Medicare	9,219	8,681	10,313
299	Other Fringe Benefits	222	79	333
355	Travel	3,336	2,462	3,500
399	Other Contracted Services	3,008	3,111	3,700
429	Instructional Supplies and Materials	19,999	19,975	20,000
730	Vocational Instruction Equipment	11,000	9,442	11,700
	Total Vocational Education Program	\$ 854,868	\$ 814,510	\$ 916,293
71600	<u>Adult Education Program</u>			
105	Supervisor/Director	\$ 2,058	\$ 2,226	\$ 2,140
116	Teachers	26,052	42,928	29,780
201	Social Security	620	1,620	1,729
204	State Retirement	313	235	1,120
207	Medical Insurance	190	132	0
212	Employer Medicare	401	665	657

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

D-4

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
71000	<u>INSTRUCTION (Cont.)</u>			
71600	<u>Adult Education Program (Cont.)</u>			
299	Other Fringe Benefits	\$ 200	\$ 200	\$ 200
355	Travel	0	0	600
429	Instructional Supplies and Materials	7,054	13,377	2,821
524	In Service/Staff Development	0	1,595	0
790	Other Equipment	33,000	7,189	4,000
Total Adult Education Program		\$ 69,888	\$ 70,167	\$ 43,047
72000	<u>SUPPORT SERVICES</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	\$ 46,121	\$ 46,662	\$ 47,635
117	Career Ladder Program	1,000	1,000	1,000
162	Clerical Personnel	13,804	10,751	11,265
201	Social Security	3,232	3,244	3,714
204	State Retirement	3,664	3,398	4,002
207	Medical Insurance	5,873	8,676	11,032
212	Employer Medicare	756	759	869
355	Travel	1,091	1,737	2,000
499	Other Supplies and Materials	1,032	243	1,095
Total Attendance		\$ 76,573	\$ 76,470	\$ 82,612
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 55,660	\$ 63,115	\$ 65,008
201	Social Security	3,257	3,616	3,913
204	State Retirement	3,515	4,904	5,890
207	Medical Insurance	3,822	6,158	6,394
212	Employer Medicare	762	846	915
307	Communication	0	584	800
355	Travel	1,859	2,163	2,500
399	Other Contracted Services	0	0	100
413	Drugs and Medical Supplies	1,500	1,101	1,500
499	Other Supplies and Materials	96	0	100
524	In Service/Staff Development	565	650	1,000
735	Health Equipment	0	0	500
Total Health Services		\$ 71,036	\$ 83,137	\$ 88,620
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ 5,000	\$ 5,000	\$ 5,000
123	Guidance Personnel	292,702	331,995	334,556
135	Assessment Personnel	20,679	4,968	12,320
162	Clerical Personnel	15,377	15,838	16,313
189	Other Salaries & Wages	0	9,638	9,200
201	Social Security	19,905	21,761	25,693
204	State Retirement	19,175	20,504	25,779
207	Medical Insurance	25,753	35,388	35,139
212	Employer Medicare	4,655	5,090	6,009

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

D-4

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72130	<u>Other Student Support (Cont.)</u>			
299	Other Fringe Benefits	\$ 0	\$ 38	\$ 38
312	Contracts with Private Agencies	0	24,500	24,500
322	Evaluation and Testing	12,767	3,082	5,000
355	Travel	814	6,185	7,949
429	Instructional Supplies and Materials	0	7,412	8,645
599	Other Charges	26,833	13,338	18,000
	Total Other Student Support	\$ 443,660	\$ 504,737	\$ 534,141
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 159,099	\$ 160,748	\$ 164,535
117	Career Ladder Program	12,000	11,993	12,000
127	Career Ladder Extended Contracts	4,000	4,394	4,394
129	Librarians	387,312	384,206	392,887
138	Instructional Computer Personnel	32,873	42,600	43,878
196	In-Service Training	2,955	0	0
201	Social Security	35,913	36,023	38,297
204	State Retirement	33,379	34,174	39,151
207	Medical Insurance	41,835	39,591	40,568
212	Employer Medicare	8,399	8,425	8,957
336	Maintenance & Repair Services- Equipment	14,717	5,254	18,000
355	Travel	9,901	10,261	5,000
432	Library Books/Media	64,895	0	65,000
499	Other Supplies and Materials	3,639	0	4,000
524	In Service/Staff Development	73,158	3,773	5,000
599	Other Charges	11,062	715	1,000
	Total Regular Instruction Program	\$ 895,137	\$ 742,157	\$ 842,667
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 51,415	\$ 52,096	\$ 53,214
117	Career Ladder Program	3,000	3,000	3,000
124	Psychological Personnel	0	0	37,216
135	Assessment Personnel	38,670	39,447	40,674
161	Secretary(s)	22,087	23,043	24,034
162	Clerical Personnel	19,936	17,164	20,534
189	Other Salaries & Wages	48,592	49,178	50,201
201	Social Security	10,952	10,923	14,190
204	State Retirement	11,058	10,812	15,336
207	Medical Insurance	20,708	19,307	21,370
212	Employer Medicare	2,561	2,554	3,319
299	Other Fringe Benefits	1,505	1,701	5,000
307	Communication	3,382	3,707	3,000
355	Travel	14,590	10,596	7,000
	Total Special Education Program	\$ 248,456	\$ 243,528	\$ 298,088

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72230	<u>Vocational Education Program</u>			
105	Supervisor/Director	\$ 52,356	\$ 53,045	\$ 54,175
117	Career Ladder Program	3,000	3,000	3,000
161	Secretary(s)	24,637	25,376	26,137
189	Other Salaries & Wages	149,428	144,676	306,688
201	Social Security	13,931	13,707	24,183
204	State Retirement	15,426	15,124	28,083
207	Medical Insurance	10,094	10,642	11,594
212	Employer Medicare	3,258	3,206	5,660
299	Other Fringe Benefits	2,730	1,810	7,106
307	Communication	2,851	2,720	3,440
336	Maintenance & Repair Services- Equipment	4,632	5,722	7,243
355	Travel	4,991	5,807	11,967
499	Other Supplies and Materials	21,319	20,893	21,320
599	Other Charges	27,537	12,128	29,684
Total Vocational Education Program		\$ 336,190	\$ 317,856	\$ 540,280
72260	<u>Adult Programs</u>			
105	Supervisor/Director	\$ 47,790	\$ 48,274	\$ 52,243
117	Career Ladder Program	1,000	1,000	1,000
189	Other Salaries & Wages	79,035	142,502	92,236
201	Social Security	7,825	11,718	9,700
204	State Retirement	8,825	8,980	8,886
207	Medical Insurance	7,041	7,492	6,825
212	Employer Medicare	1,830	2,741	2,050
299	Other Fringe Benefits	500	500	500
355	Travel	114	1,677	525
399	Other Contracted Services	12,938	925	4,637
524	In Service/Staff Development	1,903	3,984	2,500
599	Other Charges	8,871	18,563	4,335
Total Adult Programs		\$ 177,672	\$ 248,356	\$ 185,437
72310	<u>Board of Education</u>			
186	Longevity Pay	\$ 35,000	\$ 37,650	\$ 38,550
191	Board and Committee Members Fees	17,665	18,906	20,000
201	Social Security	3,027	3,322	3,630
204	State Retirement	2,824	3,078	3,634
210	Unemployment Compensation	57,857	52,099	40,000
212	Employer Medicare	738	803	849
305	Audit Services	5,750	7,930	6,500
320	Dues and Memberships	12,250	13,898	14,000
331	Legal Services	14,515	1,130	3,000
355	Travel	10,860	12,870	13,000
506	Liability Insurance	47,621	49,972	42,995
508	Premiums on Corporate Surety Bonds	4,417	4,638	5,000
510	Trustee's Commission	151,188	152,734	157,000

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72310	<u>Board of Education (Cont.)</u>			
513	Worker's Compensation Insurance	\$ 90,797	\$ 95,256	\$ 100,000
533	Criminal Investigation of Applicants - TBI	3,408	3,552	5,000
599	Other Charges	3,700	2,725	3,000
Total Board of Education		\$ 461,617	\$ 460,563	\$ 456,158
72320	<u>Director of Schools</u>			
101	County Official/Administrative Officer	\$ 86,689	\$ 101,045	\$ 103,460
103	Assistant(s)	18,561	19,118	19,692
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	25,487	26,252	27,040
162	Clerical Personnel	18,689	18,914	20,430
201	Social Security	9,363	10,047	10,641
204	State Retirement	9,276	9,703	11,912
207	Medical Insurance	8,507	5,220	4,657
212	Employer Medicare	2,190	2,422	2,489
307	Communication	26,176	20,080	25,000
320	Dues and Memberships	2,441	2,602	3,000
355	Travel	2,965	5,577	4,000
435	Office Supplies	936	962	1,000
599	Other Charges	895	717	900
Total Director of Schools		\$ 213,175	\$ 223,659	\$ 235,221
72410	<u>Office of the Principal</u>			
104	Principals	\$ 495,688	\$ 496,618	\$ 518,665
117	Career Ladder Program	15,000	12,000	15,000
127	Career Ladder Extended Contracts	13,800	14,364	14,000
139	Assistant Principals	272,365	275,203	272,797
161	Secretary(s)	149,871	142,147	160,640
201	Social Security	56,990	56,425	60,828
204	State Retirement	52,812	51,409	64,848
207	Medical Insurance	52,333	51,450	53,425
212	Employer Medicare	13,328	13,196	14,226
307	Communication	50,098	47,476	50,000
320	Dues and Memberships	3,600	4,100	4,425
Total Office of the Principal		\$ 1,175,885	\$ 1,164,388	\$ 1,228,854
72510	<u>Fiscal Services</u>			
105	Supervisor/Director	\$ 40,171	\$ 41,376	\$ 42,617
119	Accountants/Bookkeepers	26,052	26,834	27,639
162	Clerical Personnel	25,487	26,252	27,040
189	Other Salaries & Wages	36,042	37,123	38,237
201	Social Security	7,857	8,074	8,353
204	State Retirement	9,926	10,224	12,206
207	Medical Insurance	17,435	18,571	19,419
212	Employer Medicare	1,838	1,888	1,954

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72510	<u>Fiscal Services (Cont.)</u>			
317	Data Processing Services	\$ 912	\$ 895	\$ 1,000
320	Dues and Memberships	30	15	100
355	Travel	1,159	2,035	2,000
399	Other Contracted Services	2,500	0	0
411	Data Processing Supplies	3,432	1,348	3,195
435	Office Supplies	711	149	500
599	Other Charges	326	505	500
701	Administration Equipment	0	0	1,000
Total Fiscal Services		\$ 173,878	\$ 175,289	\$ 185,760
72610	<u>Operation of Plant</u>			
161	Secretary(s)	\$ 32,990	\$ 21,584	\$ 22,531
166	Custodial Personnel	456,907	410,210	487,053
201	Social Security	30,337	26,650	31,594
204	State Retirement	34,009	31,266	46,168
207	Medical Insurance	18,541	18,319	19,023
212	Employer Medicare	7,095	6,233	7,389
351	Rentals	9,000	9,000	9,964
355	Travel	521	486	1,500
399	Other Contracted Services	71,954	37,602	47,000
410	Custodial Supplies	48,000	39,574	40,000
415	Electricity	442,449	486,534	483,000
434	Natural Gas	182,516	223,657	264,000
454	Water and Sewer	51,958	48,555	50,000
499	Other Supplies and Materials	4,165	1,782	5,000
501	Boiler Insurance	7,815	8,200	7,056
502	Building and Contents Insurance	142,377	150,939	128,547
599	Other Charges	3,828	1,324	3,500
720	Plant Operation Equipment	4,334	2,742	5,000
Total Operation of Plant		\$ 1,548,796	\$ 1,524,657	\$ 1,658,325
72620	<u>Maintenance of Plant</u>			
105	Supervisor/Director	\$ 43,419	\$ 44,722	\$ 46,064
167	Maintenance Personnel	245,668	233,828	259,832
201	Social Security	17,216	17,105	18,966
204	State Retirement	22,462	21,768	27,714
207	Medical Insurance	35,172	37,045	38,429
212	Employer Medicare	4,026	4,000	4,435
335	Maintenance & Repair Services- Buildings	3,492	5,998	7,000
336	Maintenance & Repair Services- Equipment	50,922	33,467	51,310
399	Other Contracted Services	25,000	24,470	25,000
426	General Construction Materials	25,020	9,010	26,000
499	Other Supplies and Materials	66,169	42,602	67,000
599	Other Charges	1,001	1,102	1,500
717	Maintenance Equipment	1,158	796	2,150

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72620	<u>Maintenance of Plant (Cont.)</u>			
	Total Maintenance of Plant	\$ 540,725	\$ 475,913	\$ 575,400
72710	<u>Transportation</u>			
105	Supervisor/Director	\$ 43,559	\$ 44,866	\$ 46,212
142	Mechanic(s)	201,994	192,297	216,715
146	Bus Drivers	610,452	650,769	708,404
162	Clerical Personnel	10,337	23,334	24,034
201	Social Security	52,966	55,991	61,713
204	State Retirement	60,865	65,325	89,180
207	Medical Insurance	32,559	35,818	37,173
212	Employer Medicare	12,387	13,063	14,433
299	Other Fringe Benefits	6,012	6,012	5,784
307	Communication	7,218	7,379	8,200
314	Contracts with Public Carriers	0	0	1,000
338	Maintenance & Repair Services- Vehicles	6,966	12,343	6,000
355	Travel	3,430	2,056	2,000
399	Other Contracted Services	8,646	8,409	6,000
412	Diesel Fuel	225,181	393,378	495,600
418	Equipment and Machinery Parts	1,796	2,189	2,500
425	Gasoline	15,118	16,266	30,000
433	Lubricants	15,133	7,824	14,000
450	Tires and Tubes	35,624	28,247	22,000
453	Vehicle Parts	114,782	129,768	130,000
499	Other Supplies and Materials	8,327	8,643	12,309
511	Vehicle and Equipment Insurance	43,958	46,127	39,690
599	Other Charges	6,860	8,317	10,000
	Total Transportation	\$ 1,524,170	\$ 1,758,421	\$ 1,982,947
72810	<u>Central and Other</u>			
189	Other Salaries & Wages	\$ 122,502	\$ 114,036	\$ 112,259
201	Social Security	7,524	6,995	6,960
204	State Retirement	9,516	8,809	10,171
212	Employer Medicare	1,760	1,633	1,628
399	Other Contracted Services	15,315	6,486	3,000
499	Other Supplies and Materials	1,365	3,798	2,500
790	Other Equipment	12,244	12,052	0
	Total Central and Other	\$ 170,226	\$ 153,809	\$ 136,518
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73300	<u>Community Services</u>			
105	Supervisor/Director	\$ 5,225	\$ 5,225	\$ 5,225
189	Other Salaries & Wages	18,980	17,123	18,980
201	Social Security	1,501	1,386	1,501
204	State Retirement	1,627	1,230	2,041
212	Employer Medicare	351	324	351

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES (Cont.)</u>			
73300	<u>Community Services (Cont.)</u>			
355	Travel	\$ 0	\$ 0	400
499	Other Supplies and Materials	6,531	10,014	500
790	Other Equipment	0	900	900
	Total Community Services	\$ 34,215	\$ 36,202	\$ 29,898
73400	<u>Early Childhood Education</u>			
105	Supervisor/Director	\$ 0	\$ 35,180	\$ 37,069
116	Teachers	0	191,575	315,814
117	Career Ladder Program	0	2,990	3,000
163	Educational Assistants	0	48,954	80,399
189	Other Salaries & Wages	0	7,720	22,500
198	Non-certified substitute teachers	0	1,675	3,000
201	Social Security	0	17,072	28,644
204	State Retirement	0	16,665	30,855
207	Medical Insurance	0	16,772	34,300
212	Employer Medicare	0	3,993	6,704
299	Other Fringe Benefits	0	1,438	2,118
310	Contracts with Other Public Agencies	0	17,162	37,000
355	Travel	0	2,578	7,000
429	Instructional Supplies and Materials	0	49,083	60,259
524	In Service/Staff Development	0	3,176	7,000
599	Other Charges	0	4,714	7,000
790	Other Equipment	0	12,977	35,000
	Total Early Childhood Education	\$ 0	\$ 433,724	\$ 717,662
76000	<u>CAPITAL OUTLAY</u>			
76100	<u>Regular Capital Outlay</u>			
707	Building Improvements	\$ 84,000	\$ 63,991	\$ 84,000
799	Other Capital Outlay	65,000	2,098	65,000
	Total Regular Capital Outlay	\$ 149,000	\$ 66,089	\$ 149,000
82100	<u>PRINCIPAL</u>			
82130	<u>Education</u>			
602	Principal on Notes	\$ 69,227	\$ 71,304	\$ 73,443
610	Principal on Capitalized Leases	0	108,997	133,133
	Total Education	\$ 69,227	\$ 180,301	\$ 206,576
82200	<u>INTEREST</u>			
82230	<u>Education</u>			
604	Interest on Notes	\$ 11,026	\$ 8,949	\$ 6,810
611	Interest on Capitalized Leases	0	1,409	22,202
613	Interest on Other Loans Payable	0	5,652	0
	Total Education	\$ 11,026	\$ 16,010	\$ 29,012

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
	Total Estimated Expenditures	\$ 21,212,885	\$ 21,190,953	\$ 23,205,125
	Excess of Estimated Revenues and Other Sources Over (Under) Estimated Expenditures	\$ (599,661)	\$ 22,806	\$ 0
	Estimated Beginning Fund Balance, July 1	1,079,416	479,755	502,561
	Estimated Ending Fund Balance, June 30	\$ 479,755	\$ 502,561	\$ 502,561

Fayette County, Tennessee
School Federal Projects Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47131	Vocational Education - Basic Grants to States	\$ 102,509	\$ 127,208	\$ 95,039
47139	Other Vocational	50,000	0	0
47141	Title I Grants to Local Education Agencies	1,057,472	1,090,767	823,615
47142	Innovative Education Program Strategies	22,732	13,067	6,335
47143	Special Education - Grants to States	997,833	998,088	899,302
47189	Eisenhower Professional Development State Grants	304,850	287,721	277,925
47590	Other Federal through State	2,823,723	2,117,449	1,906,792
TOTAL FEDERAL GOVERNMENT		\$ 5,359,119	\$ 4,634,300	\$ 4,009,008
Total Estimated Revenues		\$ 5,359,119	\$ 4,634,300	\$ 4,009,008
<u>Estimated Expenditures</u>				
71000	<u>INSTRUCTION</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	\$ 1,009,622	\$ 969,066	\$ 778,595
163	Educational Assistants	230,086	198,290	33,200
189	Other Salaries & Wages	41,551	18,949	5,258
195	Substitute Teachers	8,925	6,989	3,500
201	Social Security	78,113	71,157	50,409
204	State Retirement	74,814	67,470	46,095
207	Medical Insurance	56,489	61,278	27,540
212	Employer Medicare	18,289	16,794	11,623
299	Other Fringe Benefits	4,808	4,326	2,521
336	Maintenance & Repair Services- Equipment	12,533	0	0
399	Other Contracted Services	0	32,000	0
429	Instructional Supplies and Materials	1,684,718	1,106,532	957,413
499	Other Supplies and Materials	150	0	0
513	Worker's Compensation Insurance	1,882	1,968	1,941
599	Other Charges	95,383	97,534	6,000
722	Regular Instruction Equipment	170,739	188,361	51,514
Total Regular Instruction Program		\$ 3,488,102	\$ 2,840,714	\$ 1,975,609
71200	<u>Special Education Program</u>			
116	Teachers	\$ 65,616	\$ 46,278	\$ 0
128	Homebound Teachers	506	0	0
162	Clerical Personnel	1,000	1,000	1,000
163	Educational Assistants	252,768	251,006	326,439
189	Other Salaries & Wages	32,159	72,765	53,959
195	Substitute Teachers	300	0	0
201	Social Security	21,540	23,150	23,629
204	State Retirement	24,616	25,017	34,530
212	Employer Medicare	5,038	5,414	5,527
299	Other Fringe Benefits	6,609	10,110	10,725
310	Contracts with Other Public Agencies	46,479	0	0
312	Contracts with Private Agencies	147,682	161,484	158,792

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
71000	<u>INSTRUCTION (Cont.)</u>			
71200	<u>Special Education Program (Cont.)</u>			
336	Maintenance & Repair Services- Equipment	\$ 7,368	\$ 9,289	\$ 10,000
399	Other Contracted Services	185,450	245,213	120,000
429	Instructional Supplies and Materials	18,704	21,851	0
499	Other Supplies and Materials	79,624	3,000	31,241
599	Other Charges	17,324	21,853	15,000
Total Special Education Program		\$ 912,783	\$ 897,430	\$ 790,842
71300	<u>Vocational Education Program</u>			
163	Educational Assistants	\$ 26,519	\$ 19,381	\$ 14,271
189	Other Salaries & Wages	10,150	0	0
201	Social Security	2,274	1,202	885
204	State Retirement	2,563	1,506	1,293
212	Employer Medicare	532	281	207
299	Other Fringe Benefits	117	128	64
355	Travel	7,875	6,685	8,500
399	Other Contracted Services	1,500	0	1,500
429	Instructional Supplies and Materials	31,192	692	700
448	T&I Construction Materials	1,290	1,043	1,300
599	Other Charges	1,208	748	1,500
730	Vocational Instruction Equipment	43,986	78,001	42,368
Total Vocational Education Program		\$ 129,206	\$ 109,667	\$ 72,588
72000	<u>SUPPORT SERVICES</u>			
72120	<u>Health Services</u>			
131	Medical Personnel	\$ 17,287	\$ 0	\$ 0
201	Social Security	1,304	0	0
204	State Retirement	2,730	0	0
207	Medical Insurance	5,802	0	0
212	Employer Medicare	305	0	0
355	Travel	2,650	0	0
399	Other Contracted Services	6,539	0	0
413	Drugs and Medical Supplies	841	0	0
Total Health Services		\$ 37,458	\$ 0	\$ 0
72130	<u>Other Student Support</u>			
123	Guidance Personnel	\$ 1,250	\$ 0	\$ 0
189	Other Salaries & Wages	23,913	23,973	24,500
201	Social Security	1,560	1,472	1,520
204	State Retirement	1,927	1,844	2,026
212	Employer Medicare	365	344	355
299	Other Fringe Benefits	56	56	62
322	Evaluation and Testing	500	0	0
355	Travel	24,365	18,496	19,500
499	Other Supplies and Materials	7,801	1,202	600
513	Worker's Compensation Insurance	48	52	48

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
	<u>Estimated Expenditures (Cont.)</u>			
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72130	<u>Other Student Support (Cont.)</u>			
524	In Service/Staff Development	\$ 0	\$ 6,847	\$ 2,422
	Total Other Student Support	\$ 61,785	\$ 54,286	\$ 51,033
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 60,501	\$ 61,916	\$ 74,600
138	Instructional Computer Personnel	35,180	7,818	39,750
161	Secretary(s)	45,995	50,235	52,500
185	Educational Incentive - Other County Employees	34,953	33,197	36,160
189	Other Salaries & Wages	42,765	46,613	48,572
201	Social Security	13,006	12,026	15,779
204	State Retirement	13,711	12,760	17,274
207	Medical Insurance	18,189	15,617	22,500
212	Employer Medicare	3,042	2,811	3,720
299	Other Fringe Benefits	236	437	511
355	Travel	74,097	91,125	113,652
499	Other Supplies and Materials	2,922	0	0
513	Worker's Compensation Insurance	536	509	624
524	In Service/Staff Development	228,729	275,213	433,012
599	Other Charges	1,240	0	82,362
	Total Regular Instruction Program	\$ 575,102	\$ 610,277	\$ 941,016
72220	<u>Special Education Program</u>			
189	Other Salaries & Wages	\$ 92,543	\$ 87,834	\$ 94,523
201	Social Security	5,340	5,446	5,861
204	State Retirement	5,804	6,825	8,564
207	Medical Insurance	7,332	9,363	10,511
212	Employer Medicare	1,249	1,273	1,371
299	Other Fringe Benefits	3,028	3,464	2,467
355	Travel	8,900	10,000	7,000
399	Other Contracted Services	15,556	17,444	16,000
499	Other Supplies and Materials	1,800	0	0
524	In Service/Staff Development	2,260	0	0
	Total Special Education Program	\$ 143,812	\$ 141,649	\$ 146,297
72230	<u>Vocational Education Program</u>			
196	In-Service Training	\$ 1,890	\$ 1,890	\$ 1,890
201	Social Security	117	117	118
204	State Retirement	104	111	116
212	Employer Medicare	27	27	27
355	Travel	796	867	1,300
	Total Vocational Education Program	\$ 2,934	\$ 3,012	\$ 3,451
72610	<u>Operation of Plant</u>			
415	Electricity	\$ 7,634	\$ 10,000	\$ 0

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

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Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
72000	<u>SUPPORT SERVICES (Cont.)</u>			
72610	<u>Operation of Plant</u>			
	Total Operation of Plant	\$ 7,634	\$ 10,000	\$ 0
72710	<u>Transportation</u>			
146	Bus Drivers	\$ 51,670	\$ 35,830	\$ 20,000
201	Social Security	3,204	2,222	1,240
204	State Retirement	3,801	2,515	1,540
212	Employer Medicare	749	519	290
299	Other Fringe Benefits	3,496	1,116	1,116
412	Diesel Fuel	24,600	14,008	12,000
425	Gasoline	24,600	14,000	12,000
599	Other Charges	0	0	82,362
	Total Transportation	\$ 112,120	\$ 70,210	\$ 130,548
	Total Estimated Expenditures	\$ 5,470,936	\$ 4,737,245	\$ 4,111,384
	Estimated Other Uses:			
99100	Transfers Out	\$ 36,396	\$ 21,918	\$ 18,149
	Total Estimated Expenditures and Other Uses	\$ 5,507,332	\$ 4,759,163	\$ 4,129,533
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ (148,213)	\$ (124,863)	\$ (120,525)
	Estimated Beginning Fund Balance, July 1	393,601	245,388	120,525
	Estimated Ending Fund Balance, June 30	\$ 245,388	\$ 120,525	\$ 0

Fayette County, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

D-6

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
43000	<u>CHARGES FOR CURRENT SERVICES</u>			
43500	<u>Education Charges</u>			
43521	Lunch Payments - Children	\$ 84,646	\$ 83,337	\$ 83,500
43522	Lunch Payments - Adults	24,954	23,713	25,000
43523	Income from Breakfast	25,828	28,486	29,000
43990	<u>Other Charges for Services</u>			
43990	Other Charges for Services	287,079	316,867	325,000
TOTAL CHARGES FOR CURRENT SERVICES		\$ 422,507	\$ 452,403	\$ 462,500
44000	<u>OTHER LOCAL REVENUES</u>			
44100	<u>Recurring Items</u>			
44110	Investment Income	\$ 8,261	\$ 13,494	\$ 12,293
TOTAL OTHER LOCAL REVENUES		\$ 8,261	\$ 13,494	\$ 12,293
46000	<u>STATE OF TENNESSEE</u>			
46500	<u>State Education Funds</u>			
46520	School Food Service	\$ 23,647	\$ 23,421	\$ 24,000
TOTAL STATE OF TENNESSEE		\$ 23,647	\$ 23,421	\$ 24,000
47000	<u>FEDERAL GOVERNMENT</u>			
47100	<u>Federal Through State</u>			
47111	USDA School Lunch Program	\$ 1,060,213	\$ 1,146,848	\$ 1,150,328
47113	Breakfast	499,167	559,677	515,415
47114	USDA - Other	21,869	22,751	24,000
TOTAL FEDERAL GOVERNMENT		\$ 1,581,249	\$ 1,729,276	\$ 1,689,743
Total Estimated Revenues		\$ 2,035,664	\$ 2,218,594	\$ 2,188,536
<u>Estimated Expenditures</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES</u>			
73100	<u>Food Service</u>			
105	Supervisor/Director	\$ 46,050	\$ 46,952	\$ 46,952
119	Accountants/Bookkeepers	22,654	24,525	23,919
165	Cafeteria Personnel	820,645	858,841	881,200
186	Longevity Pay	3,900	4,750	4,850
189	Other Salaries & Wages	33,366	31,735	31,196
201	Social Security	56,265	59,395	61,500
204	State Retirement	65,362	69,576	76,714
207	Medical Insurance	11,484	25,059	17,000
210	Unemployment Compensation	2,410	1,568	2,000
212	Employer Medicare	13,159	13,891	14,300
307	Communication	8,399	8,070	10,000
336	Maintenance & Repair Services- Equipment	4,000	2,121	4,000
355	Travel	630	879	1,000
399	Other Contracted Services	41,996	50,780	54,000
422	Food Supplies	735,845	802,448	823,442
499	Other Supplies and Materials	81,859	78,249	97,000

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

D-6

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
73000	<u>OPERATION OF NON-INSTRUCTIONAL SERVICES (Cont.)</u>			
73100	<u>Food Service (Cont.)</u>			
513	Worker's Compensation Insurance	\$ 21,367	\$ 23,867	\$ 23,867
710	Food Service Equipment	13,414	2,213	6,000
	Total Food Service	\$ 1,982,805	\$ 2,104,919	\$ 2,178,940
	Total Estimated Expenditures	\$ 1,982,805	\$ 2,104,919	\$ 2,178,940
	Estimated Other Uses:			
99100	Transfers Out	\$ 0	\$ 8,498	\$ 10,000
	Total Estimated Expenditures and Other Uses	\$ 1,982,805	\$ 2,113,417	\$ 2,188,940
	Excess of Estimated Revenues Over (Under) Estimated Expenditures and Other Uses	\$ 52,859	\$ 105,177	\$ (404)
	Estimated Beginning Fund Balance, July 1	408,368	461,513	566,690
39999	Prior Period Adjustment	286	0	0
	Estimated Ending Fund Balance, June 30	\$ 461,513	\$ 566,690	\$ 566,286

Fayette County, Tennessee
General Debt Service Fund
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2007

E

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Revenues</u>				
40000	<u>LOCAL TAXES</u>			
40100	<u>County Property Taxes</u>			
40110	Current Property Tax	\$ 646,582	\$ 511,240	\$ 945,179
40120	Trustee's Collections - Prior Year	17,373	20,000	28,000
40130	Circuit/Clerk & Master Collections - Prior Years	9,932	8,000	8,000
40140	Interest and Penalty	3,722	3,500	4,000
40150	Pick-up Taxes	426	0	0
40162	Payments in Lieu of Taxes - Local Utilities	331	882	800
40163	Payments in Lieu of Taxes - Other	1,998	1,048	800
40200	<u>County Local Option Taxes</u>			
40240	Wheel Tax	795,536	825,000	810,000
TOTAL LOCAL TAXES		\$ 1,475,900	\$ 1,369,670	\$ 1,796,779
44000	<u>OTHER LOCAL REVENUES</u>			
44500	<u>Nonrecurring Items</u>			
44510	Accrued Interest on Debt Issues	\$ 11,113	\$ 0	\$ 0
TOTAL OTHER LOCAL REVENUES		\$ 11,113	\$ 0	\$ 0
Total Estimated Revenues		\$ 1,487,013	\$ 1,369,670	\$ 1,796,779
<u>Estimated Expenditures</u>				
82100	<u>PRINCIPAL</u>			
82110	<u>General Government</u>			
601	Principal on Bonds	\$ 0	\$ 0	\$ 155,000
Total General Government		\$ 0	\$ 0	\$ 155,000
82130	<u>Education</u>			
601	Principal on Bonds	\$ 635,000	\$ 665,000	\$ 640,000
Total Education		\$ 635,000	\$ 665,000	\$ 640,000
82200	<u>INTEREST</u>			
82210	<u>General Government</u>			
603	Interest on Bonds	\$ 165,047	\$ 330,094	\$ 898,736
Total General Government		\$ 165,047	\$ 330,094	\$ 898,736
82230	<u>Education</u>			
603	Interest on Bonds	\$ 698,500	\$ 667,175	\$ 65,750
606	Other Debt Issuance Charges	0	18,400	0
Total Education		\$ 698,500	\$ 685,575	\$ 65,750
82300	<u>OTHER DEBT SERVICE</u>			
82310	<u>General Government</u>			
505	Judgments	\$ 40,000	\$ 0	\$ 0
510	Trustee's Commission	21,455	17,000	17,000
Total General Government		\$ 61,455	\$ 17,000	\$ 17,000

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

E

Account No.	Description	Actual 2004 - 2005	Estimated 2005 - 2006	Estimated 2006 - 2007
<u>Estimated Expenditures (Cont.)</u>				
82300	<u>OTHER DEBT SERVICE (Cont.)</u>			
82330	<u>Education</u>			
606	Other Debt Issuance Charges	\$ 912	\$ 0	\$ 0
699	Other Debt Service	164	851	500
	Total Education	\$ 1,076	\$ 851	\$ 500
	Total Estimated Expenditures	\$ 1,561,078	\$ 1,698,520	\$ 1,776,986
	Excess of Estimated Revenues Over (Under) Estimated Expenditures	\$ (74,065)	\$ (328,850)	\$ 19,793
	Estimated Beginning Fund Balance, July 1	5,140,233	5,066,168	4,737,318
	Estimated Ending Fund Balance, June 30	\$ 5,066,168	\$ 4,737,318	\$ 4,757,111