



PURPOSE

To collect and disburse funds for education.

SERVICE LEVELS

Collect funds allocated to education.

Allocate and disburse collected funds to the City and County Schools.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(301,622,626)	(320,530,670)	(321,953,079)	(37,911,056)	(322,560,000)	(346,774,000)
EXPENDITURES	301,622,626	320,530,670	321,953,079	37,911,056	322,560,000	346,774,000
NET OPERATIONS	-	-	-	-	-	-



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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4101	R & P TAX CURRENT	(275,155,028)	(278,446,896)	(280,870,224)	(28,406,181)	(282,170,000)	(306,232,000)
4102	R & P TAX DELINQUENT	(8,406,879)	(10,832,874)	(11,332,115)	(2,515,836)	(10,250,000)	(10,350,000)
4105	MLG&W IN LIEU OF TAXES	(3,096,144)	(3,213,458)	(3,067,397)	-	(2,800,000)	(2,800,000)
4108	EXEMPT PROP LIEU OF TAX	(4,308,146)	(4,753,427)	(3,967,152)	(31,812)	(4,340,000)	(4,340,000)
4110	STATE SALES TAX-CO SHARE	-	(8,694,724)	(8,097,229)	(2,085,360)	(8,000,000)	(8,000,000)
4160	WHEEL TAX	(10,656,429)	(14,589,291)	(14,618,962)	(4,871,867)	(15,000,000)	(15,052,000)
	LOCAL TAXES	(301,622,626)	(320,530,670)	(321,953,079)	(37,911,056)	(322,560,000)	(346,774,000)
6646	PROFESSIONAL FEES	-	660,168	-	-	-	-
	PROFESSIONAL & CONTRACTED SERVICES	-	660,168	-	-	-	-
8954	CITY SCHOOLS	216,977,963	228,310,684	229,455,652	26,799,326	230,223,000	247,859,280
8955	COUNTY SCHOOLS	84,644,663	91,559,818	92,497,427	11,111,730	92,337,000	98,914,720
	SPECIAL FUNDED PROJECTS	301,622,626	319,870,502	321,953,079	37,911,056	322,560,000	346,774,000
	LOCAL TAXES	(301,622,626)	(320,530,670)	(321,953,079)	(37,911,056)	(322,560,000)	(346,774,000)
	REVENUES	(301,622,626)	(320,530,670)	(321,953,079)	(37,911,056)	(322,560,000)	(346,774,000)
	PROFESSIONAL & CONTRACTED SERVICES	-	660,168	-	-	-	-
	SPECIAL FUNDED PROJECTS	301,622,626	319,870,502	321,953,079	37,911,056	322,560,000	346,774,000
	EXPENDITURES	301,622,626	320,530,670	321,953,079	37,911,056	322,560,000	346,774,000
	NET OPERATIONS	-	-	-	-	-	-



PURPOSE

To efficiently and effectively maintain a road system that support economic development in the production and distribution of goods and services throughout Shelby County, while facilitating personal needs to the citizens for commercial and social needs.

SERVICE LEVELS

The administration of the Roads and Bridges Department provides a productive and effective service to the motoring public through direction of its office staff, accounting, personnel section and the management team.

This section is responsible for making sure that we provide accountability and credibility to the County Administration, the employees and the general public for the services that this department provides.

Field inspection of 900+ miles of roadways, 200 drainage structures and miles of underground drainpipe provides direction for needed maintenance.

Traffic control is maintained by closely monitoring and replacing street signs, markings and other control devices as prescribed the Tennessee Manual on Uniform Traffic Control Devices.

Right-of-way maintenance is provided by coordinating needed drainage work, ahead of litter collection and herbicide spraying in conjunction with mowing of grass and trimming of tree limbs.

Roadway maintenance is continual by repairing potholes and pavement failures to provide a safe riding surface until the areas can be overlain with asphalt.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(9,977,199)	(10,378,818)	(13,769,491)	(3,566,761)	(9,260,769)	(10,304,988)
EXPENDITURES	7,915,780	8,540,584	13,367,459	4,396,737	9,260,769	10,304,988
NET OPERATIONS	(2,061,419)	(1,838,234)	(402,032)	829,976	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4165	MINERAL SEVERENCE TAX	(270,441)	(246,642)	(279,953)	(89,778)	(273,000)	(273,000)
	LOCAL TAXES	(270,441)	(246,642)	(279,953)	(89,778)	(273,000)	(273,000)
4215	REIMB - OTHER LOCAL GOVT	(27,763)	(109,863)	(168,930)	(24,597)	(25,000)	(25,000)
4252	EXPENSE RECOVERIES	(24,270)	(2,463)	(680,597)	(12,787)	-	-
4254	GAIN ON SALE FIXED ASSETS	(1,000)	(23,575)	(36,260)	(21,700)	(1,000)	(1,000)
4257	OUTSIDE SALES	-	-	-	(5,340)	-	-
4262	SERVICE INCOME (IFS FUND)	-	-	(2,792,972)	-	-	-
	LOCAL REVENUE	(53,033)	(135,901)	(3,678,759)	(64,424)	(26,000)	(26,000)
4320	STATE GAS INSPECTION FEE	(722,327)	(722,327)	(722,233)	(240,650)	(705,988)	(705,988)
4325	STATE GASOLINE TAX	(8,746,359)	(8,833,034)	(8,976,889)	(3,089,259)	(7,955,781)	(9,000,000)
4340	STATE REIMBURSEMENT	-	(282,501)	-	-	-	-
	STATE REVENUE	(9,468,686)	(9,837,862)	(9,699,122)	(3,329,909)	(8,661,769)	(9,705,988)
4713	INVESTMENT INCOME	(185,039)	(158,413)	(111,657)	(67,425)	(300,000)	(300,000)
4723	MISCELLANEOUS INCOME	-	-	-	(15,225)	-	-
	OTHER REVENUE	(185,039)	(158,413)	(111,657)	(82,650)	(300,000)	(300,000)
5102	SALARIES & LABOR	3,807,721	3,864,653	3,918,825	2,053,031	4,846,903	4,902,802
5135	LAPSE TIME RESTRICTION	-	-	-	-	(646,835)	(659,781)
	SALARIES	3,807,721	3,864,653	3,918,825	2,053,031	4,200,068	4,243,021
5151	OVERTIME/HOLIDAY PAY	-	-	35,517	-	-	-
5154	OVERTIME	25,806	55,297	140,567	26,357	86,500	74,000
5166	LONGEVITY	4,751	5,087	4,455	4,875	5,155	5,155
5169	SHIFT DIFFERENTIAL	-	-	-	-	2,300	2,300
5181	RETIREMENT/SICK PAY	(9,430)	18,103	(52,926)	-	40,134	40,134
	OTHER COMPENSATION	21,127	78,487	127,613	31,232	134,089	121,589

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
5510	RETIREMENT SYSTEM CO A	329,135	282,551	411,479	252,048	594,855	628,748
5515	FICA	6,157	10,484	16,671	8,734	17,270	15,678
5516	MEDICARE COVERAGE - MQFE	36,489	37,582	45,297	23,098	65,003	67,829
5520	GROUP LIFE INSURANCE	26,875	27,270	26,312	13,737	28,507	29,015
5540	BLUE CROSS PPO INSURANCE	138,862	123,995	74,805	31,654	82,249	70,582
5543	CIGNA INSURANCE	233,574	284,440	389,335	217,058	529,186	554,826
5560	LONG TERM DISABILITY	-	17,581	18,683	10,763	26,496	26,970
5591	OJI EXPENSE	36,318	37,432	68,360	32,084	67,856	75,993
5592	UNEMPLOYMENT COMP	9,080	9,359	9,765	6,832	14,541	16,130
	FRINGE BENEFITS	816,490	830,694	1,060,707	596,008	1,425,963	1,485,771
6002	AGRICULTURAL SUPPLIES	8,320	4,985	16,825	138	25,000	25,000
6006	APPAREL-EMPLOYEES	6,961	6,167	24,879	287	15,100	9,200
6014	CUSTODIAL SUPPLIES	5,940	2,871	4,820	3,916	9,390	9,500
6016	DATA PROCESSING SUPPLIES	3,208	5,074	32,845	1,204	13,116	7,646
6018	DECALS & LETTERING	-	62	406	-	1,225	1,250
6024	EMPLOYEE RECOGNITION PROG	-	58	-	-	-	-
6026	EXPENDABLE FURN & EQUIP	11,694	10,459	30,850	8,164	44,725	9,850
6028	FOOD & FEED PURCHASES	-	-	870	-	-	-
6034	INSECTICIDES	-	-	-	-	360	370
6042	MATERIALS & SUPPLIES	27,746	47,336	32,341	9,152	30,255	30,460
6044	MATERIALS - ROADS	540,649	418,690	532,686	232,720	1,036,075	996,000
6048	MEMBERSHIP, PUBS & DUES	70	3,469	4,636	3,100	800	800
6052	OFFICE SUPPLIES	4,166	4,174	3,851	1,769	4,530	4,560
6056	PARTS PURCHASES	603,867	640,013	817,094	334,759	767,837	550,000
6060	PETROLEUM PRODUCTS	805,855	1,041,226	966,775	427,397	949,027	1,426,217
6062	PETROLEUM SERVICES	168,106	180,489	189,384	-	-	-
6064	PHOTO, MAPS & BLUEPRINTS	500	500	1,378	1,005	600	600
6068	POSTAGE	189	266	120	54	200	200
6070	POSTAL SERVICES	56	460	527	186	210	220
6072	SAFETY SUPPLIES	4,411	3,689	3,740	545	2,460	2,470
6078	TIRES & TIRE REPAIR	-	13,474	3,844	-	11,530	6,560
	SUPPLIES	2,191,738	2,383,462	2,667,871	1,024,396	2,912,440	3,080,903
6404	ADVERTISING	-	-	1,950	-	-	-

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
6413	COPY - DUPLICATING	-	1,861	-	479	3,210	3,220
6419	EDUCATION & TRAINING EXP	2,037	3,858	3,560	1,550	3,020	3,040
6428	FREIGHT & STORAGE	-	-	4	-	-	-
6446	LOCAL TRANSPORTATION	18	91	543	182	-	-
6458	PRINTING - INSIDE	1,160	612	2,353	955	2,510	2,520
6467	TRAVEL	125	579	3,477	4,586	6,000	1,000
	SERVICES	3,340	7,001	11,887	7,752	14,740	9,780
6628	INSURANCE	13,566	18,524	15,956	39,730	19,760	19,850
6637	OUTSIDE CONTRACTS	33,946	42,090	766,791	6,082	225,395	85,700
6643	PEST CONTROL SERVICES	-	32	-	-	2,150	2,170
6646	PROFESSIONAL FEES	-	-	-	364	-	-
	PROFESSIONAL & CONTRACTED SERVICES	47,512	60,646	782,747	46,176	247,305	107,720
6771	COMMUNICATIONS EXPENSE	2,637	-	1,546	-	28,520	89,040
6774	COMMUNICATIONS SERVICES	14,580	11,408	10,258	-	8,030	8,060
6777	MAINT BLDG & GROUNDS	2,533	2,064	18,398	2,850	6,440	6,490
6780	MAINT EQUIPMENT	27,435	24,837	21,989	7,695	34,020	39,155
6783	MAINT VEHICLE OUTSIDE	64,778	54,514	70,221	22,638	79,150	80,400
6786	MAINT VEHICLE & EQUIP-INS	485,145	291,201	732,576	-	-	-
6789	UTILITY SERVICES	24,900	26,514	28,653	12,454	43,770	44,040
6794	RENT - LEASE/PURCHASE	144	734	-	-	-	-
6795	RENT - EQUIPMENT	468	600	746	-	22,470	13,490
	RENT, UTILITIES & MAINTENANCE	622,620	411,872	884,387	45,637	222,400	280,675
6831	PETROLEUM SERVICES	(1,141,218)	(1,311,723)	-	(368,825)	(1,281,419)	(909,338)
6832	FLEET MAINTENANCE SERVICES	(1,684,707)	(1,171,794)	-	(385,756)	(1,027,897)	(892,914)
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	(2,825,925)	(2,483,517)	-	(754,581)	(2,309,316)	(1,802,252)
7003	COMPUTER HDWE & SOFTWARE	-	-	12,834	-	5,000	-
7004	PRODUCTION EQUIPMENT	7,795	-	-	-	-	-
7006	PASSENGER VEHICLES	-	20,835	-	-	-	-
7007	UTILITY VEHICLES	42,585	14,231	42,308	15,120	-	-

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
7008	HEAVY VEHICLES & EQUIP	445,154	220,534	792,824	149,327	366,925	430,000
7009	MISCELLANEOUS ASSETS	-	-	12,699	80,391	-	-
7023	INFRASTRUCTURE - BRIDGES	-	-	-	-	-	482,800
7024	INFRASTRUCTURE ASSETS	1,262,915	1,584,534	1,669,633	-	1,960,000	1,500,000
7920	DEPR - MACH & EQUIPMENT	48,100	51,376	42,250	-	-	-
7960	GAIN/LOSS ASSET DISPOSAL	-	-	3,576	-	-	-
	ASSET ACQUISITIONS	1,806,549	1,891,510	2,576,124	244,838	2,331,925	2,412,800
9601	TR/F GENERAL FUND	(136,952)	(101,793)	(148,965)	(44,540)	(143,000)	(120,000)
9607	TR/F ASSESSOR FUND	(124)	-	-	-	-	-
9612	TR/F SHERIFF FUND	(2,116)	-	-	-	-	-
9623	TR/F COUNTY CLERK FUND	(158)	-	-	-	-	-
9647	TR/F CIP FUND	(193,016)	(151,431)	(345,487)	-	-	-
9650	TR/F HEALTH CARE CTR FUND	(953)	-	-	-	-	-
9660	TR/F CENTRAL SERV FUND	(1,312)	-	-	-	-	-
9672	TR/F FIRE DEPT INDIRECT COST	(1,500)	(1,000)	(1,000)	-	-	-
9674	TR/F CORRECTIONS INDIRECT COST	(14,938)	-	-	-	-	-
	OPERATING TRANSFERS IN	(351,069)	(254,224)	(495,452)	(44,540)	(143,000)	(120,000)
9801	TR/T GENERAL FUND	1,775,000	1,750,000	1,830,000	1,085,000	2,170,000	2,170,000
9811	TR/T ROADS & BRIDGES FUND	677	-	-	-	-	-
9847	TR/T CIP FUND	-	-	2,750	61,788	1,516,625	-
	OPERATING TRANSFERS OUT	1,775,677	1,750,000	1,832,750	1,146,788	3,686,625	2,170,000
9999	PLANNED FUND BALANCE DECREASE	-	-	-	-	(3,462,470)	(1,685,019)
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(3,462,470)	(1,685,019)
	LOCAL TAXES	(270,441)	(246,642)	(279,953)	(89,778)	(273,000)	(273,000)
	LOCAL REVENUE	(53,033)	(135,901)	(3,678,759)	(64,424)	(26,000)	(26,000)
	STATE REVENUE	(9,468,686)	(9,837,862)	(9,699,122)	(3,329,909)	(8,661,769)	(9,705,988)
	OTHER REVENUE	(185,039)	(158,413)	(111,657)	(82,650)	(300,000)	(300,000)

R O A D S & B R I D G E S
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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	REVENUES	(9,977,199)	(10,378,818)	(13,769,491)	(3,566,761)	(9,260,769)	(10,304,988)
	SALARIES	3,807,721	3,864,653	3,918,825	2,053,031	4,200,068	4,243,021
	OTHER COMPENSATION	21,127	78,487	127,613	31,232	134,089	121,589
	FRINGE BENEFITS	816,490	830,694	1,060,707	596,008	1,425,963	1,485,771
	SUPPLIES	2,191,738	2,383,462	2,667,871	1,024,396	2,912,440	3,080,903
	SERVICES	3,340	7,001	11,887	7,752	14,740	9,780
	PROFESSIONAL & CONTRACTED SERVICES	47,512	60,646	782,747	46,176	247,305	107,720
	RENT, UTILITIES & MAINTENANCE	622,620	411,872	884,387	45,637	222,400	280,675
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	(2,825,925)	(2,483,517)	-	(754,581)	(2,309,316)	(1,802,252)
	ASSET ACQUISITIONS	1,806,549	1,891,510	2,576,124	244,838	2,331,925	2,412,800
	OPERATING TRANSFERS IN	(351,069)	(254,224)	(495,452)	(44,540)	(143,000)	(120,000)
	OPERATING TRANSFERS OUT	1,775,677	1,750,000	1,832,750	1,146,788	3,686,625	2,170,000
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(3,462,470)	(1,685,019)
	EXPENDITURES	7,915,780	8,540,584	13,367,459	4,396,737	9,260,769	10,304,988
	NET OPERATIONS	(2,061,419)	(1,838,234)	(402,032)	829,976	-	-

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PURPOSE

The Solid Waste Management Fund accounts for the revenues and expenditures related to the management of solid waste.



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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(26,925)	(41,875)	(66,750)	(25,050)	(60,000)	(61,545)
EXPENDITURES	26,925	41,875	66,750	31,805	60,000	61,545
NET OPERATIONS	-	-	-	6,755	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4220	FEES & PERMITS	(26,925)	(41,875)	(66,750)	(25,050)	(60,000)	(61,545)
	LOCAL REVENUE	(26,925)	(41,875)	(66,750)	(25,050)	(60,000)	(61,545)
5102	SALARIES & LABOR	70,631	89,810	95,377	47,139	130,734	96,399
5135	LAPSE TIME RESTRICTION	-	-	-	-	(40,291)	-
	SALARIES	70,631	89,810	95,377	47,139	90,443	96,399
5151	OVERTIME/HOLIDAY PAY	-	-	942	-	-	-
5154	OVERTIME	4,345	6,082	4,337	2,361	6,500	4,500
5166	LONGEVITY	210	85	230	250	210	210
5181	RETIREMENT/SICK PAY	5,772	-	-	-	-	-
	OTHER COMPENSATION	10,327	6,167	5,509	2,611	6,710	4,710
5510	RETIREMENT SYSTEM CO A	5,445	5,980	10,399	6,128	17,023	13,042
5516	MEDICARE COVERAGE - MQFE	215	365	449	219	1,794	1,365
5520	GROUP LIFE INSURANCE	359	544	668	339	816	602
5540	BLUE CROSS PPO INSURANCE	3,357	3,681	6,659	3,482	7,406	7,766
5543	CIGNA INSURANCE	344	4,986	5,478	2,858	10,611	6,372
5560	LONG TERM DISABILITY	-	413	491	275	758	559
5591	OJI EXPENSE	1,208	1,282	1,798	731	1,830	1,494
5592	UNEMPLOYMENT COMP	302	320	257	156	392	317
	FRINGE BENEFITS	11,230	17,571	26,199	14,188	40,630	31,517
6002	AGRICULTURAL SUPPLIES	12,420	(5,092)	-	-	-	-
6006	APPAREL-EMPLOYEES	-	-	-	-	545	545
6014	CUSTODIAL SUPPLIES	-	643	-	-	90	90
6034	INSECTICIDES	-	-	-	-	200	200
6042	MATERIALS & SUPPLIES	-	60	636	-	10	10
6052	OFFICE SUPPLIES	376	-	-	-	-	-
6062	PETROLEUM SERVICES	13,199	12,229	6,712	-	-	-
6068	POSTAGE	-	-	-	-	500	500

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	SUPPLIES	25,995	7,840	7,348	-	1,345	1,345
6404	ADVERTISING	-	-	1,164	-	-	-
6458	PRINTING - INSIDE	69	5,452	549	129	300	300
6467	TRAVEL	-	-	180	-	-	-
	SERVICES	69	5,452	1,893	129	300	300
6628	INSURANCE	482	863	578	-	2,000	2,000
6637	OUTSIDE CONTRACTS	61,151	35,801	20,540	6,195	23,000	23,000
	PROFESSIONAL & CONTRACTED SERVICES	61,633	36,664	21,118	6,195	25,000	25,000
6780	MAINT EQUIPMENT	1,156	940	1,081	513	2,176	2,176
6786	MAINT VEHICLE & EQUIP-INS	23,861	22,710	25,193	-	-	-
6789	UTILITY SERVICES	1,076	1,969	1,606	497	1,400	1,400
	RENT, UTILITIES & MAINTENANCE	26,093	25,619	27,880	1,010	3,576	3,576
6831	PETROLEUM SERVICES	-	-	-	4,634	24,000	21,986
6832	FLEET MAINTENANCE SERVICES	-	-	-	9,419	42,006	42,006
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	14,053	66,006	63,992
7008	HEAVY VEHICLES & EQUIP	-	53,439	24,725	-	-	-
7011	BUILDINGS & IMPROVEMENTS	24,160	-	-	-	-	-
	ASSET ACQUISITIONS	24,160	53,439	24,725	-	-	-
9601	TR/F GENERAL FUND	(203,213)	(200,687)	(143,299)	(53,520)	(174,010)	(165,294)
	OPERATING TRANSFERS IN	(203,213)	(200,687)	(143,299)	(53,520)	(174,010)	(165,294)
	LOCAL REVENUE	(26,925)	(41,875)	(66,750)	(25,050)	(60,000)	(61,545)
	REVENUE	(26,925)	(41,875)	(66,750)	(25,050)	(60,000)	(61,545)

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	SALARIES	70,631	89,810	95,377	47,139	90,443	96,399
	OTHER COMPENSATION	10,327	6,167	5,509	2,611	6,710	4,710
	FRINGE BENEFITS	11,230	17,571	26,199	14,188	40,630	31,517
	SUPPLIES	25,995	7,840	7,348	-	1,345	1,345
	SERVICES	69	5,452	1,893	129	300	300
	PROFESSIONAL & CONTRACTED SERVICES	61,633	36,664	21,118	6,195	25,000	25,000
	RENT, UTILITIES AND MAINTENANCE	26,093	25,619	27,880	1,010	3,576	3,576
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	14,053	66,006	63,992
	ASSET ACQUISITIONS	24,160	53,439	24,725	-	-	-
	OPERATING TRANSFERS IN	(203,213)	(200,687)	(143,299)	(53,520)	(174,010)	(165,294)
	EXPENDITURES	26,925	41,875	66,750	31,805	60,000	61,545
	NET OPERATIONS	-	-	-	6,755	-	-



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PURPOSE

The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax and its use to promote tourism and conventions.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(13,258,638)	(13,312,251)	(14,291,039)	(3,030,487)	(14,651,210)	(15,100,000)
EXPENDITURES	15,880,293	13,260,798	15,028,704	2,410,859	14,651,210	15,100,000
NET OPERATIONS	2,621,655	(51,453)	737,665	(619,628)	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4125	HOTEL & MOTEL TAX	(9,875,416)	(10,298,422)	(10,723,410)	(3,030,487)	(10,300,000)	(11,100,000)
	LOCAL TAXES	(9,875,416)	(10,298,422)	(10,723,410)	(3,030,487)	(10,300,000)	(11,100,000)
4210	REIMB & GRANTS - MPHS	-	-	(394,404)	-	(351,210)	-
	LOCAL REVENUE	-	-	(394,404)	-	(351,210)	-
4355	TDZ SALES TAX INCREMENT	(3,321,019)	(2,989,333)	(3,162,255)	-	(4,000,000)	(4,000,000)
	STATE REVENUE	(3,321,019)	(2,989,333)	(3,162,255)	-	(4,000,000)	(4,000,000)
4713	INVESTMENT INCOME	(62,203)	(24,496)	(10,970)	-	-	-
	OTHER REVENUE	(62,203)	(24,496)	(10,970)	-	-	-
6981	HOTEL & MOTEL TAX - CITY	392,519	-	394,404	-	395,099	395,799
	INTERGOVERNMENTAL EXPENDITURES	392,519	-	394,404	-	395,099	395,799
8958	CONVENTION CENTER	1,785,736	2,248,875	1,768,345	-	-	-
8961	CONVENTION & VISITORS BUR	4,422,318	4,643,434	4,643,434	1,160,859	4,643,434	4,643,434
8977	MEM & SC SPORTS AUTHORITY	3,321,019	2,989,333	3,162,255	-	4,000,000	4,000,000
	SPECIAL FUNDED PROJECTS	9,529,073	9,881,642	9,574,034	1,160,859	8,643,434	8,643,434
9530	RESTRICTED OPER & MAINT	-	-	-	-	(351,211)	-
	CONTINGENCIES & RESTRICTIONS	-	-	-	-	(351,211)	-
9647	TR/F CIP FUND	(240,407)	-	-	-	-	-
	OPERATING TRANSFERS IN	(240,407)	-	-	-	-	-
9846	TR/T DEBT SERVICE FUND	6,199,108	3,379,156	5,060,266	1,250,000	5,963,888	6,132,316

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	OPERATING TRANSFERS OUT	6,199,108	3,379,156	5,060,266	1,250,000	5,963,888	6,132,316
9999	PLANNED FUND BALANCE DECREASE	-	-	-	-	-	(71,549)
	PLANNED FUND BALANCE CHANGE	-	-	-	-	-	(71,549)
	LOCAL TAXES	(9,875,416)	(10,298,422)	(10,723,410)	(3,030,487)	(10,300,000)	(11,100,000)
	LOCAL REVENUE	-	-	(394,404)	-	(351,210)	-
	STATE REVENUE	(3,321,019)	(2,989,333)	(3,162,255)	-	(4,000,000)	(4,000,000)
	OTHER REVENUE	(62,203)	(24,496)	(10,970)	-	-	-
	REVENUES	(13,258,638)	(13,312,251)	(14,291,039)	(3,030,487)	(14,651,210)	(15,100,000)
	INTERGOVERNMENTAL EXPENDITURES	392,519	-	394,404	-	395,099	395,799
	SPECIAL FUNDED PROJECTS	9,529,073	9,881,642	9,574,034	1,160,859	8,643,434	8,643,434
	CONTINGENCIES & RESTRICTIONS	-	-	-	-	(351,211)	-
	OPERATING TRANSFERS IN	(240,407)	-	-	-	-	-
	OPERATING TRANSFERS OUT	6,199,108	3,379,156	5,060,266	1,250,000	5,963,888	6,132,316
	PLANNED FUND BALANCE CHANGE	-	-	-	-	-	(71,549)
	EXPENDITURES	15,880,293	13,260,798	15,028,704	2,410,859	14,651,210	15,100,000
	NET OPERATIONS	2,621,655	(51,453)	737,665	(619,628)	-	-

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PURPOSE

The Sheriff Narcotics Fund accounts for the collection of fees, fines and proceeds from the sale of vehicles and other property seized as a result of being used in the commission of drug related offenses. The proceeds are used in enforcement, detection, and prevention of drug related offenses.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(682,298)	(852,571)	(1,195,352)	(871,566)	(915,000)	(1,100,000)
EXPENDITURES	1,059,815	1,444,926	1,066,499	735,244	915,000	1,100,000
NET OPERATIONS	377,517	592,355	(128,853)	(136,322)	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4252	EXPENSE RECOVERIES	(8,883)	(1,147)	(21,153)	-	(20,000)	(20,000)
4254	GAIN ON SALE FIXED ASSETS	(35,725)	(223,934)	(90,111)	-	(125,000)	(125,000)
4257	OUTSIDE SALES	(288,169)	(136,031)	(166,919)	(52,945)	(170,000)	(170,000)
	LOCAL REVENUE	(332,777)	(361,112)	(278,183)	(52,945)	(315,000)	(315,000)
4671	SHERIFF - CRIMINAL CT FEE	(23,357)	(20,633)	(22,743)	(4,748)	(20,000)	(20,000)
4674	SHERIFF - GEN SESS CT FEE	(14,895)	(24,128)	(50,774)	(18,393)	(20,000)	(50,000)
4679	SHERIFFS FEES METRO NARCOTICS	(275,985)	(418,311)	(829,042)	(786,781)	(530,000)	(700,000)
	ELECTED OFFICIALS' FINES & FEES	(314,237)	(463,072)	(902,559)	(809,922)	(570,000)	(770,000)
4713	INVESTMENT INCOME	(34,051)	(28,367)	(14,610)	(8,699)	(30,000)	(15,000)
4723	MISCELLANEOUS INCOME	(1,233)	(20)	-	-	-	-
	OTHER REVENUE	(35,284)	(28,387)	(14,610)	(8,699)	(30,000)	(15,000)
6004	AMMUNITION	3,792	-	-	-	-	-
6006	APPAREL-EMPLOYEES	2,010	5,731	36,085	26,150	11,720	33,100
6014	CUSTODIAL SUPPLIES	10,065	1,497	591	322	2,592	2,592
6016	DATA PROCESSING SUPPLIES	15,868	4,408	8,791	259	87,330	60,000
6026	EXPENDABLE FURN & EQUIP	25,188	26,070	61,299	15,179	66,352	66,352
6028	FOOD & FEED PURCHASES	3,588	2,245	2,736	911	4,419	4,419
6042	MATERIALS & SUPPLIES	75,518	17,286	6,777	12,637	8,452	20,000
6046	MEDICAL SUPPLIES	106	3,892	1,051	2,286	458	458
6048	MEMBERSHIP, PUBS & DUES	4,186	2,658	44,399	159,362	3,901	20,000
6052	OFFICE SUPPLIES	4,801	37,203	2,748	1,455	19,104	19,104
6056	PARTS PURCHASES	2,432	8,064	4,129	4,984	11,000	20,000
6060	PETROLEUM PRODUCTS	-	(2,343)	-	-	-	-
6062	PETROLEUM SERVICES	57,597	74,325	86,081	-	-	-
6064	PHOTO, MAPS & BLUEPRINTS	2,867	1,601	3,815	680	10,710	10,710
6072	SAFETY SUPPLIES	37,801	616	69,566	-	2,500	2,500
6074	SPECIAL INVESTIGATION EXP	30,000	159,920	115,968	57,526	240,000	215,607
6078	TIRES & TIRE REPAIR	602	4,799	2,202	1,604	6,000	10,000
	SUPPLIES	276,421	347,972	446,238	283,355	474,538	484,842

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
6404	ADVERTISING	266	12,046	441	656	6,000	6,000
6410	CLAIMS PD DIRECT SC	-	-	800	-	4,000	4,000
6419	EDUCATION & TRAINING EXP	19,359	428,515	18,055	7,100	38,300	38,300
6428	FREIGHT & STORAGE	3,342	2,357	3,907	1,428	4,800	4,800
6458	PRINTING - INSIDE	185	456	228	-	-	1,000
6461	PRINTING - OUTSIDE	-	-	731	-	1,500	1,500
6467	TRAVEL	17,700	10,467	11,726	4,830	7,200	7,200
	SERVICES	40,852	453,841	35,888	14,014	61,800	62,800
6628	INSURANCE	9,142	6,858	6,910	-	10,350	30,000
6631	MEDICAL & DENTAL SERVICES	5,104	502	2,595	-	5,500	5,500
6634	OUTSIDE CONSULTANT FEES	126,961	4,686	625	-	1,000	1,000
6637	OUTSIDE CONTRACTS	39,221	50,437	68,620	45,322	78,461	-
	PROFESSIONAL & CONTRACTED SERVICES	180,428	62,483	78,750	45,322	95,311	36,500
6771	COMMUNICATIONS EXPENSE	99,925	63,223	70,787	28,145	79,200	79,200
6774	COMMUNICATIONS SERVICES	44,258	44,751	42,581	-	55,000	55,000
6777	MAINT BLDG & GROUNDS	13,132	16,340	18,757	11,092	22,900	40,000
6780	MAINT EQUIPMENT	5,715	4,849	4,356	23,275	166,210	166,210
6783	MAINT VEHICLE OUTSIDE	45,872	27,903	26,621	17,622	45,700	70,000
6786	MAINT VEHICLE & EQUIP-INS	50	31	43	220	-	-
6789	UTILITY SERVICES	19,640	20,658	19,523	7,990	26,511	26,511
6795	RENT - EQUIPMENT	23,781	2,817	3,312	1,636	5,000	10,000
	RENT, UTILITIES & MAINTENANCE	252,373	180,572	185,980	89,980	400,521	446,921
6831	PETROLEUM SERVICES	-	-	-	44,187	125,000	125,000
6832	FLEET MAINTENANCE SERVICES	-	-	-	-	-	1,000
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	44,187	125,000	126,000
7003	COMPUTER HDWE & SOFTWARE	-	-	-	-	26,000	26,000
7006	PASSENGER VEHICLES	141,132	340,804	147,762	143,238	300,000	300,000
7007	UTILITY VEHICLES	48,945	-	-	101,938	104,249	104,249

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
7009	MISCELLANEOUS ASSETS	-	34,831	5,795	-	-	-
7011	BUILDINGS & IMPROVEMENTS	7,530	-	-	-	-	-
	ASSET ACQUISITIONS	197,607	375,635	153,557	245,176	430,249	430,249
9001	BOYS CLUB	25,000	-	-	-	-	-
9047	CRIME STOPPERS	-	-	20,000	-	-	-
9093	1999 NASHVILLE LOCAL COMMITTEE	25,000	-	-	-	-	-
9094	TEEN CHALLENGE	25,000	-	-	-	-	-
9096	MPHS TV EDUCATION FOUNDATION	-	-	37,700	-	-	-
9102	SALVATION ARMY	-	-	18,598	-	-	-
9103	SYNERGY FOUNDATION	-	-	55,980	-	-	-
	GRANTS	75,000	-	132,278	-	-	-
9801	TR/T GENERAL FUND	1,501	-	-	-	-	50,000
9826	TR/T FED GRANT FUND	35,633	24,423	33,808	10,067	9,429	25,848
9831	TR/T FED THRU STATE GRANT	-	-	-	3,143	18,208	-
	OPERATING TRANSFERS OUT	37,134	24,423	33,808	13,210	27,637	75,848
9999	PLANNED FUND BALANCE DECREASE	-	-	-	-	(700,056)	(563,160)
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(700,056)	(563,160)
	LOCAL REVENUE	(332,777)	(361,112)	(278,183)	(52,945)	(315,000)	(315,000)
	ELECTED OFFICIALS' FINES & FEES	(314,237)	(463,072)	(902,559)	(809,922)	(570,000)	(770,000)
	OTHER REVENUE	(35,284)	(28,387)	(14,610)	(8,699)	(30,000)	(15,000)
	REVENUES	(682,298)	(852,571)	(1,195,352)	(871,566)	(915,000)	(1,100,000)
	SUPPLIES	276,421	347,972	446,238	283,355	474,538	484,842
	SERVICES	40,852	453,841	35,888	14,014	61,800	62,800
	PROFESSIONAL & CONTRACTED SERVICES	180,428	62,483	78,750	45,322	95,311	36,500
	RENT, UTILITIES & MAINTENANCE	252,373	180,572	185,980	89,980	400,521	446,921
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	44,187	125,000	126,000

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	ASSET ACQUISITIONS	197,607	375,635	153,557	245,176	430,249	430,249
	GRANTS	75,000	-	132,278	-	-	-
	OPERATING TRANSFERS OUT	37,134	24,423	33,808	13,210	27,637	75,848
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(700,056)	(563,160)
	EXPENDITURES	1,059,815	1,444,926	1,066,499	735,244	915,000	1,100,000
	NET OPERATIONS	377,517	592,355	(128,853)	(136,322)	-	-

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PURPOSE

The Register Data Processing Fund accounts for the receipt of filing fees collected by the Register's Office and designated for the acquisition for computer equipment and software.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(446,326)	(492,924)	(472,559)	(150,922)	(439,700)	(423,676)
EXPENDITURES	545,215	141,016	412,522	447,864	439,700	423,676
NET OPERATIONS	98,889	(351,908)	(60,037)	296,942	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4650	DATA PROCESSING FEES	(421,837)	(476,485)	(458,546)	(145,439)	(421,200)	(407,676)
	ELECTED OFFICIALS FINES & FEES	(421,837)	(476,485)	(458,546)	(145,439)	(421,200)	(407,676)
4713	INVESTMENT INCOME	(24,489)	(16,439)	(14,013)	(5,483)	(18,500)	(16,000)
	OTHER REVENUE	(24,489)	(16,439)	(14,013)	(5,483)	(18,500)	(16,000)
6016	DATA PROCESSING SUPPLIES	53,769	64,414	55,604	17,940	41,000	47,939
6026	EXPENDABLE FURN & EQUIP	18,205	16,986	-	-	8,000	8,000
6052	OFFICE SUPPLIES	4,224	5,294	5,609	3,036	9,180	9,914
6064	PHOTO, MAPS & BLUEPRINTS	23,364	26,949	14,169	2,249	33,437	20,000
	SUPPLIES	99,562	113,643	75,382	23,225	91,617	85,853
6419	EDUCATION & TRAINING EXP	-	-	-	-	3,000	3,000
6449	MICROFICHE EXPENSE	-	-	19,134	-	-	-
	SERVICES	-	-	19,134	-	3,000	3,000
6634	OUTSIDE CONSULTANT FEES	5,390	-	6,715	-	10,000	30,000
6637	OUTSIDE CONTRACTS	-	-	267,182	325,064	831,538	721,237
	PROFESSIONAL & CONTRACTED SERVICES	5,390	-	273,897	325,064	841,538	751,237
6771	COMMUNICATIONS EXPENSE	50	-	14,356	431	780	-
6780	MAINT EQUIPMENT	248	10,623	29,753	73,477	100,000	70,375
	RENT, UTILITIES & MAINTENANCE	298	10,623	44,109	73,908	100,780	70,375
7003	COMPUTER HDWE & SOFTWARE	439,965	16,750	-	25,667	45,000	222,600
	ASSET ACQUISITION	439,965	16,750	-	25,667	45,000	222,600
9541	UNAPPROPRIATED REVENUE	-	-	-	-	-	17,831

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	CONTINGENCIES & RESTRICTIONS	-	-	-	-	-	17,831
9999	PLANNED FUND BALANCE DECREASE	-	-	-	-	(642,235)	(727,220)
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(642,235)	(727,220)
	ELECTED OFFICIALS FINES & FEES	(421,837)	(476,485)	(458,546)	(145,439)	(421,200)	(407,676)
	OTHER REVENUE	(24,489)	(16,439)	(14,013)	(5,483)	(18,500)	(16,000)
	REVENUES	(446,326)	(492,924)	(472,559)	(150,922)	(439,700)	(423,676)
	SUPPLIES	99,562	113,643	75,382	23,225	91,617	85,853
	SERVICES	-	-	19,134	-	3,000	3,000
	PROFESSIONAL & CONTRACTED SERVICES	5,390	-	273,897	325,064	841,538	751,237
	RENT, UTILITIES & MAINTENANCE	298	10,623	44,109	73,908	100,780	70,375
	ASSET ACQUISITION	439,965	16,750	-	25,667	45,000	222,600
	CONTINGENCIES & RESTRICTIONS	-	-	-	-	-	17,831
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(642,235)	(727,220)
	EXPENDITURES	545,215	141,016	412,522	447,864	439,700	423,676
	NET OPERATIONS	98,889	(351,908)	(60,037)	296,942	-	-

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PURPOSE

The Car Rental Tax accounts for the collection of the car rental tax and its use to fund the NBA arena.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(1,409,337)	(2,098,357)	(1,494,883)	(262,903)	(2,000,000)	(2,000,000)
EXPENDITURES	1,409,337	2,098,357	1,494,883	262,903	2,000,000	2,000,000
NET OPERATIONS	-	-	-	-	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4126	CAR RENTAL TAX-NBA	(1,409,337)	(2,098,357)	(1,494,883)	(262,903)	(2,000,000)	(2,000,000)
	LOCAL TAXES	(1,409,337)	(2,098,357)	(1,494,883)	(262,903)	(2,000,000)	(2,000,000)
8977	MEM & SC SPORTS AUTHORITY	1,409,337	2,098,357	1,494,883	262,903	2,000,000	2,000,000
	SPECIAL FUNDED PROJECTS	1,409,337	2,098,357	1,494,883	262,903	2,000,000	2,000,000
	LOCAL TAXES	(1,409,337)	(2,098,357)	(1,494,883)	(262,903)	(2,000,000)	(2,000,000)
	REVENUES	(1,409,337)	(2,098,357)	(1,494,883)	(262,903)	(2,000,000)	(2,000,000)
	SPECIAL FUNDED PROJECTS	1,409,337	2,098,357	1,494,883	262,903	2,000,000	2,000,000
	EXPENDITURES	1,409,337	2,098,357	1,494,883	262,903	2,000,000	2,000,000
	NET OPERATIONS	-	-	-	-	-	-

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PURPOSE

The EPA (Environmental Protection Agency) Title V program is the operating permit program for all Major and Synthetic Minor air emission sources located in Shelby County. This program was initiated in Shelby County in a ramp-up mode beginning in Local Fiscal Year 1993. This mode was continued until approval of the program was received from the Environmental Protection Agency in Local Fiscal Year 1995.

The program is entirely funded by emissions fees which are paid by the regulated sources in the above two (2) categories. The program is designed to carry forward surplus/deficit funds to the following fiscal year. These fees are established by the program's projecting its expenses and needed revenues taking the carry forward funds into account. This projection is presented to the Memphis-Shelby County Air Pollution Control Board for review and their recommendation is made to the Shelby County Board of Commissioners. The Commission establishes the fee rate for each calendar year's emissions.

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	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
REVENUES	(1,639,692)	(896,363)	(943,360)	(345,627)	(783,187)	(863,982)
EXPENDITURES	1,639,692	896,363	943,360	345,627	783,187	863,982
NET OPERATIONS	-	-	-	-	-	-



ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
4220	FEES & PERMITS	(1,638,225)	(885,283)	(942,972)	(340,030)	(782,437)	(863,232)
4252	EXPENSE RECOVERIES	-	(9,600)	-	(3,500)	-	-
4257	OUTSIDE SALES	(1,467)	(1,480)	(388)	(2,097)	(750)	(750)
	LOCAL REVENUE	(1,639,692)	(896,363)	(943,360)	(345,627)	(783,187)	(863,982)
5102	SALARIES & LABOR	383,785	552,128	603,175	307,319	636,762	630,223
5111	SALARY & FRINGE REIMB	-	-	-	-	-	22,838
5135	LAPSE TIME RESTRICTION	-	-	-	-	-	(14)
	SALARIES	383,785	552,128	603,175	307,319	636,762	653,047
5151	OVERTIME/HOLIDAY PAY	-	-	5,998	-	-	-
5154	OVERTIME	8,073	-	-	-	-	-
5181	RETIREMENT/SICK PAY	-	5,771	-	-	-	-
	OTHER COMPENSATION	8,073	5,771	5,998	-	-	-
5510	RETIREMENT SYSTEM CO A	34,588	41,597	65,850	40,024	81,359	85,080
5515	FICA	-	26	145	-	677	-
5516	MEDICARE COVERAGE - MQFE	3,980	6,379	7,176	3,640	8,310	8,508
5520	GROUP LIFE INSURANCE	2,618	3,787	4,411	2,436	3,905	3,933
5540	BLUE CROSS PPO INSURANCE	6,305	7,683	1,998	1,161	2,222	2,330
5543	CIGNA INSURANCE	14,930	24,485	43,789	24,592	41,182	54,227
5560	LONG TERM DISABILITY	-	2,515	2,897	1,701	3,630	3,655
5579	FRINGE BENEFITS ALLOCATION	-	-	-	-	-	7,668
5591	OJI EXPENSE	4,619	5,177	9,063	4,753	8,915	9,768
5592	UNEMPLOYMENT COMP	1,155	1,294	1,295	1,012	1,910	2,073
	FRINGE BENEFITS	68,195	92,943	136,624	79,319	152,110	177,242
6006	APPAREL-EMPLOYEES	-	-	-	-	200	200
6012	COPY MACHINE SUPPLIES	-	-	-	-	700	700
6016	DATA PROCESSING SUPPLIES	827	1,219	11,906	155	5,000	5,000
6026	EXPENDABLE FURN & EQUIP	3,746	5,341	6,291	(82)	2,500	2,500
6028	FOOD & FEED PURCHASES	(129)	172	-	-	-	-

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
6042	MATERIALS & SUPPLIES	-	293	19	-	6,319	6,319
6048	MEMBERSHIP, PUBS & DUES	303	529	631	80	1,500	1,500
6052	OFFICE SUPPLIES	2,027	3,384	1,765	615	2,000	2,000
6054	PAPER PRODUCTS	813	567	1,091	334	750	750
6060	PETROLEUM PRODUCTS	-	-	-	-	25	25
6062	PETROLEUM SERVICES	430	365	276	-	-	-
6064	PHOTO, MAPS & BLUEPRINTS	-	-	306	-	300	300
6068	POSTAGE	22	-	-	-	50	50
6070	POSTAL SERVICES	1,801	2,100	2,198	919	1,500	1,500
6072	SAFETY SUPPLIES	185	333	324	-	750	750
6078	TIRES & TIRE REPAIR	-	-	-	-	250	250
	SUPPLIES	10,025	14,303	24,807	2,021	21,844	21,844
6404	ADVERTISING	1,636	1,402	1,492	(295)	12,000	12,000
6413	COPY - DUPLICATING	-	-	452	-	1,500	1,500
6419	EDUCATION & TRAINING EXP	254	1,924	2,973	675	1,750	1,750
6425	FEE BILLS & COURT COST	270	-	-	-	-	-
6428	FREIGHT & STORAGE	30	51	551	-	-	-
6446	LOCAL TRANSPORTATION	61	201	177	11	5,000	5,000
6452	MICROFILM SERVICES	-	1,570	-	-	-	-
6458	PRINTING - INSIDE	224	314	250	110	500	500
6467	TRAVEL	4,028	7,796	5,758	1,617	7,500	7,500
	SERVICES	6,503	13,258	11,653	2,118	28,250	28,250
6628	INSURANCE	75	75	75	-	150	150
6637	OUTSIDE CONTRACTS	787	757	545	248	37,000	37,000
	PROFESSIONAL & CONTRACTED SERVICES	862	832	620	248	37,150	37,150
6774	COMMUNICATIONS SERVICES	9,408	11,520	9,684	-	8,500	8,500
6777	MAINT BLDG & GROUNDS	249	3,451	244	280	15,000	15,000
6780	MAINT EQUIPMENT	606	782	183	84	2,000	2,000
6783	MAINT VEHICLE OUTSIDE	-	4	7	-	300	300
6786	MAINT VEHICLE & EQUIP-INS	101	830	418	-	-	-
6789	UTILITY SERVICES	-	-	10	-	-	-

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
6795	RENT - EQUIPMENT	453	102	75	-	-	-
	RENT, UTILITIES & MAINTENANCE	10,817	16,689	10,621	364	25,800	25,800
6831	PETROLEUM SERVICES	-	-	-	181	800	800
6832	FLEET MAINTENANCE SERVICES	-	-	-	854	700	700
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	1,035	1,500	1,500
7001	OFFICE FURNITURE & EQUIP	-	11,708	-	-	20,000	20,000
7003	COMPUTER HDWE & SOFTWARE	-	10,064	-	-	48,250	48,250
	ASSET ACQUISITIONS	-	21,772	-	-	68,250	68,250
9601	TR/F GENERAL FUND	-	-	(22,406)	(120,844)	-	-
	OPERATING TRANSFERS IN	-	-	(22,406)	(120,844)	-	-
9801	TR/T GENERAL FUND	1,043,972	24,071	-	-	-	-
9804	TR/T GEN FUND INDIR/COST	107,460	154,596	172,268	74,047	184,888	163,266
	OPERATING TRANSFERS OUT	1,151,432	178,667	172,268	74,047	184,888	163,266
9999	PLANNED FUND BALANCE DECREASE	-	-	-	-	(373,367)	(312,367)
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(373,367)	(312,367)
	LOCAL REVENUE	(1,639,692)	(896,363)	(943,360)	(345,627)	(783,187)	(863,982)
	REVENUES	(1,639,692)	(896,363)	(943,360)	(345,627)	(783,187)	(863,982)
	SALARIES	383,785	552,128	603,175	307,319	636,762	653,047
	OTHER COMPENSATION	8,073	5,771	5,998	-	-	-
	FRINGE BENEFITS	68,195	92,943	136,624	79,319	152,110	177,242
	SUPPLIES	10,025	14,303	24,807	2,021	21,844	21,844
	SERVICES	6,503	13,258	11,653	2,118	28,250	28,250

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ACCT	DESCRIPTION	01-02 ACTUAL	02-03 ACTUAL	03-04 ACTUAL	04-05 YTD(12/31) ACTUAL	04-05 BUDGET	05-06 ADOPTED BUDGET
	PROFESSIONAL & CONTRACTED SERVICES	862	832	620	248	37,150	37,150
	RENT, UTILITIES & MAINTENANCE	10,817	16,689	10,621	364	25,800	25,800
	INTERDEPARTMENTAL CHARGES/EXPENDITURES	-	-	-	1,035	1,500	1,500
	ASSET ACQUISITIONS	-	21,772	-	-	68,250	68,250
	OPERATING TRANSFERS IN	-	-	(22,406)	(120,844)	-	-
	OPERATING TRANSFERS OUT	1,151,432	178,667	172,268	74,047	184,888	163,266
	PLANNED FUND BALANCE CHANGE	-	-	-	-	(373,367)	(312,367)
	EXPENDITURES	1,639,692	896,363	943,360	345,627	783,187	863,982
	NET OPERATIONS	-	-	-	-	-	-

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