

CITY OF ALCOA

FISCAL YEAR 2023 - 2024 ANNUAL BUDGET



CITY OF ALCOA

City Officials

FISCAL YEAR

2023 - 2024

ANNUAL BUDGET

July 1, 2023 through June 30, 2024

BOARD OF COMMISSIONERS

Tanya Martin, Mayor
Tracey Cooper, Vice Mayor
Stephen Biggar, Commissioner
Josh Blair, Commissioner
Eddie Hall, Commissioner

Mark L. Johnson, City Manager
Brittany Spence, Director of Finance



FY 2023-2024

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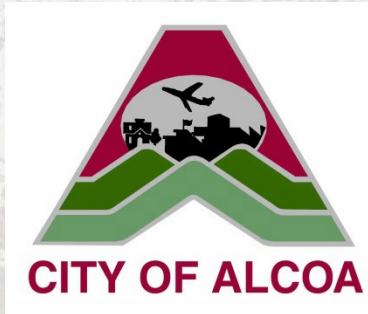
FY 2023-2024

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Introduction

CITY PROFILE

Fiscal Year Budget 2023 - 2024



Our Vision

We want Alcoa residents to experience an exceptional quality of life through comprehensive city services, a professional staff and the latest advances in modern technology.

Our Mission

The City of Alcoa aims to provide its customers with comprehensive, innovative services that are second to none. We actively pursue improvements in quality, efficiency, and reliability, which allow us to leverage the City's premier resource – our employees.

Our Motto

“Excellence in Service - Quality of Life”

Location



The City of Alcoa is located in the eastern part of the State in Blount County, Tennessee, approximately fifteen miles (15) miles south of Knoxville and twenty-two (22) miles northwest of the Great Smoky Mountains National Park. Alcoa is part of the Knoxville Metropolitan Statistical Area.

Interstates I-40 and I-75 are located nearby and provide transportation routes to the north, south, east and west.

The Alcoa region is bound on the north by Fort Loudon Lake and Little River and on the south by the City of Maryville, with the City of Alcoa lying adjacent to the northern edge of Maryville. The City occupies 15.6 square miles, with 14.7 square miles of land and 0.9 square miles of water.

The City of Alcoa's population, according to the 2020 Census, is 11,375 residents.

History



Alcoa is a thriving, diverse, self-governing municipality that provides full-city services, an attractive greenway network, and a top-ranking educational system.

The City of Alcoa began as a “company town,” with roots in the Aluminum Company, Alcoa, Inc., formerly known as the Aluminum Company of America (ALCOA).

In 1910, Alcoa, Inc. launched a long-range power development program on the Little Tennessee River near present-day Calderwood. Construction took place on several dams in order to supply significant quantities of low-cost hydroelectric power that was necessary for the production of aluminum. In 1913, the Aluminum Company purchased large tracts of land north of Maryville for the establishment of reduction plants and construction of the first aluminum plant began in 1914. The Alcoa Company expanded over the next several years, becoming one of the state’s leading industries.

The City was designed by Alcoa, Inc. engineers and by 1919 Alcoa had houses, stores, schools and other infrastructure. Early planners accounted for water, sewer and lighting; established zoning for industry, business and residential uses; and provided for community facilities to include one (1) acre of land for parks for each 100 persons. The original site for the City covered five and one-half square miles and was designed for a population in excess of 10,000. It has since grown to a size of 14.7 square miles with a wide variety of commercial, industrial and residential occupancies. The City of Alcoa was chartered for the commission-manager form of government and incorporated in 1919.

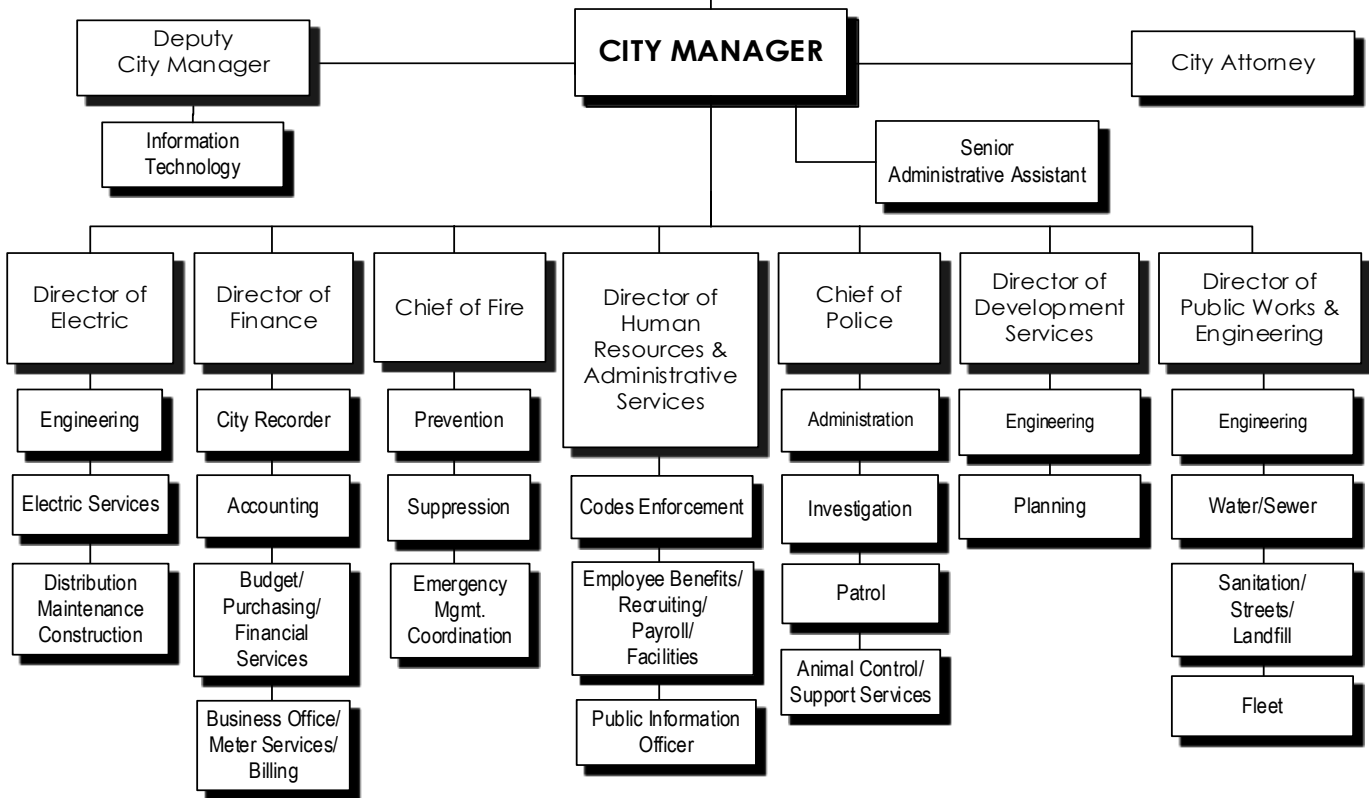
The City of Alcoa has experienced periods of economic growth and decline since it incorporated in 1919; however, Alcoa is thriving economically today. Alcoa has been able to successfully recruit commercial and industrial businesses. The City of Alcoa is also close to a number of academic institutions who are heavily involved in significant workforce development programs. The University of Tennessee, Pellissippi State Technical Community College, Maryville College, Roane State Community College, and the Oak Ridge National Laboratory offer numerous educational opportunities that result in a highly skilled, multidisciplinary workforce. The City of Alcoa values relationships and continues to expand regional partnerships.



City of Alcoa

ALCOA VOTERS

BOARD of COMMISSIONERS

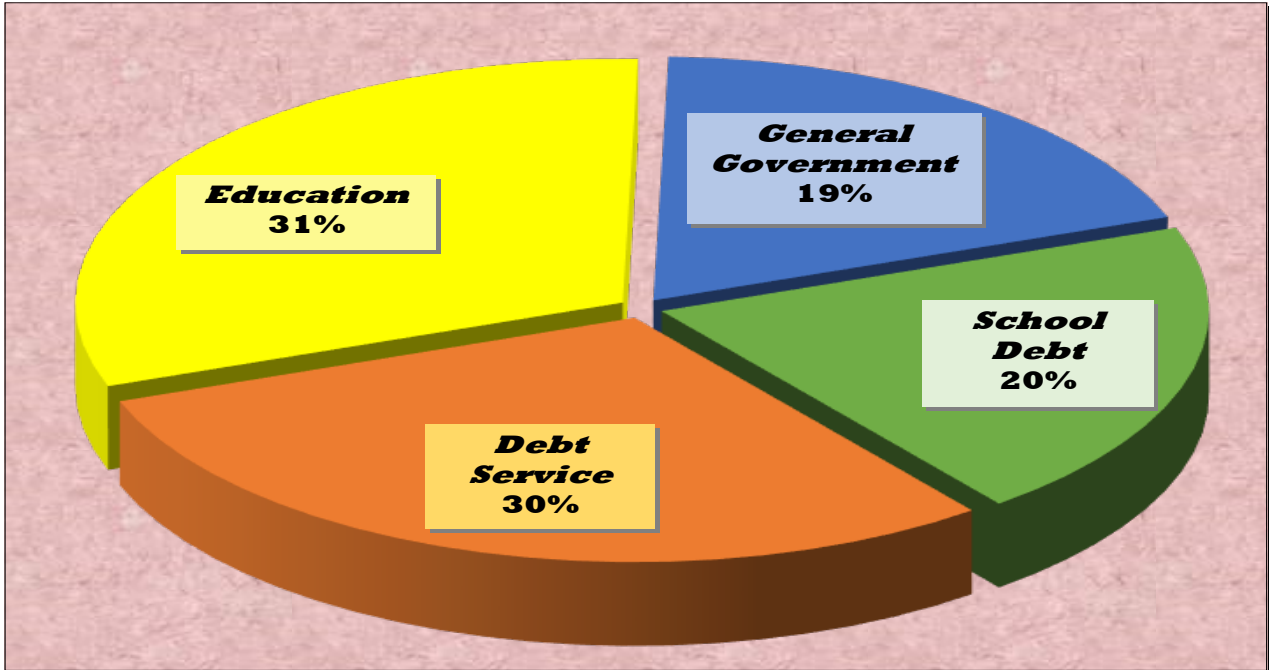




BUDGET OVERVIEW

DEPARTMENT	2022-2023 BUDGETED	2023-2024 BUDGETED	% CHANGE
<i>General Fund</i>	\$ 30,936,953	\$ 35,387,956	14.39%
<i>Education / Schools</i>	26,788,500	29,200,000	9.00%
<i>State Street Aid</i>	495,000	600,000	21.21%
<i>Drug Fund</i>	-	23,530	n/a
<i>Capital/Computer Projects</i>	723,500	1,234,500	70.63%
<i>Landscaping/Sidewalk/Greenway</i>	55,000	175,000	218.18%
<i>Equipment Replacement Fund</i>	356,510	648,160	81.81%
<i>ADA</i>	90,000	90,000	0.00%
<i>Water & Wastewater</i>	16,722,825	17,602,439	5.26%
<i>Stormwater Operation</i>	1,689,814	1,750,263	3.58%
<i>Electric</i>	73,552,101	88,709,568	20.61%
<i>Landfill</i>	4,575,226	5,003,216	9.35%
<i>Debt Service</i>	12,159,750	6,882,820	-43.40%
TOTAL	\$ 168,145,179	\$ 187,307,452	11.40%

FY 2024 BREAKDOWN OF TAX RATE \$1.69



ORDINANCE NO. 23-580

**AN ORDINANCE OF THE CITY OF ALCOA, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, Tennessee Code Annotated § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALCOA, TENNESSEE AS FOLLOWS:

SECTION 1. That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2024, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund and Special Revenue Funds:

GENERAL FUND	Estimated		Budget
	Actual	Actual	
	FY 2022	FY 2023	
Revenues			
Local Taxes	\$ 25,880,770	\$ 26,576,969	\$ 27,342,160
Licenses And Permits	587,772	214,950	299,600
Intergovernmental	2,056,128	3,349,914	3,446,940
Charges For Services	843,662	924,540	1,154,440
Fines And Forfeitures	371,026	277,900	284,500
Other	327,059	566,130	617,960
Other Financing Sources			
Issuance of Debt / Debt Proceeds	1,902,739	-	-
Sale of Capital Assets	14,306	3,001,175	15,000
Transfers In - from other funds	1,661,333	-	-
Transfers In - from other funds (PILOT)	<u>1,597,105</u>	<u>1,744,663</u>	<u>1,948,250</u>
Total Revenues and Other Financing Sources	\$ 35,241,900	\$ 36,656,241	\$ 35,108,850
Appropriations			
Expenditures			
Department of General Government	\$ 2,930,449	\$ 3,340,775	\$ 3,965,110
Department of Public Works	5,525,925	6,170,204	7,052,700
Department of Public Works	10,856,239	11,598,757	12,612,133
Contributions to Other Agencies	2,380,472	2,603,000	2,523,853
Other Financing Uses			
Transfers Out - to other funds	<u>11,569,413</u>	<u>7,103,500</u>	<u>9,234,160</u>
Total Appropriations	\$ 33,262,498	\$ 30,816,236	\$ 35,387,956
Change in Fund Balance (Revenues - Appropriations)	1,979,402	5,840,005	(279,106)
Beginning Fund Balance July 1	<u>13,245,986</u>	<u>15,225,388</u>	<u>21,065,393</u>
Ending Fund Balance June 30	\$ 15,225,388	\$ 21,065,393	\$ 20,786,287
Ending Fund Balance as a % of Total Appropriations	45.8%	68.4%	58.7%
GENERAL PURPOSE SCHOOLS FUND			
	Actual	Estimated	Budget
	FY 2022	FY 2023	FY 2024
Cash Receipts			
Local Revenues	\$ 9,894,389	\$ 10,417,600	\$ 10,381,000
City Contribution	4,441,926	4,520,000	4,020,000
Other	166,337	350,161	325,000
State & Federal Funds	<u>10,642,602</u>	<u>11,636,179</u>	<u>14,474,000</u>
Total Cash Receipts	\$ 25,145,254	\$ 26,923,940	\$ 29,200,000
Appropriations			
Education	<u>\$ 24,099,680</u>	<u>\$ 26,457,645</u>	<u>\$ 29,200,000</u>
Total Appropriations	\$ 24,099,680	\$ 26,457,645	\$ 29,200,000
Change in Fund Balance (Revenues - Appropriations)	1,045,574	466,295	-
Beginning Fund Balance July 1	<u>2,431,398</u>	<u>3,476,972</u>	<u>3,943,267</u>
Ending Fund Balance June 30	\$ 3,476,972	\$ 3,943,267	\$ 3,943,267
Ending Fund Balance as a % of Total Appropriations	14.4%	14.9%	13.5%

Other education/schools funds outside of the General Purpose Schools Fund are also approved herein are as follows:

OTHER EDUCATION/SCHOOLS FUNDS

Federal Projects	\$ 2,156,968
School Nutrition	1,410,000
Extended Day	<u>275,000</u>
Total Other Education/Schools Funds*	\$ 3,841,968

*Other Education/Schools Funds approved by the Alcoa City School Board and the Funding Body are approved provided no local funding is required except as noted in General Purpose School Fund budget.

Spending on these special education/schools funds is limited to funds available in these respective funds for the prescribed purposes. Changes in Federal Grants as approved by the granting agency are hereby approved by the City Commission – as long as the funding is 100% Federal or State. Actual receipts in excess of budget for the Extended Day and Cafeteria funds are hereby appropriated for those specific purposes – only to the extent of actual collections.

School Federal Funds Initial Amounts are:

Consolidated Admin.	\$ 57,200
Title I - A	274,199
Title II - A	63,134
Title III	12,674
Title IV	17,481
IDEA Part B	471,639
IDEA Preschool	12,434
Carl Perkins	17,207
Carl Perkins Reserve	50,000
ESSER 3.0	<u>1,181,000</u>
Total	\$ 2,156,968

The Education/Schools Donations Fund shall be appropriated as contributions are received and as the School Board approves expenditures from such available funds up to \$100,000.

<u>STATE STREET AID FUND</u>	Actual	Estimated	Budget
	FY 2022	FY 2023	FY 2024
Revenues			
State Street Aid Revenues	\$ 376,483	\$ 415,000	\$ 456,500
Other	<u>162</u>	<u>6,000</u>	<u>6,500</u>
Total Revenues and Other Financing Sources	\$ 376,645	\$ 421,000	\$ 463,000
Appropriations			
Public Works Department	<u>\$ 465,682</u>	<u>\$ 495,000</u>	<u>\$ 600,000</u>
Total Appropriations	\$ 465,682	\$ 495,000	\$ 600,000
Change in Fund Balance (Revenues - Appropriations)	(89,037)	(74,000)	(137,000)
Beginning Fund Balance July 1	<u>396,738</u>	<u>307,701</u>	<u>233,701</u>
Ending Fund Balance June 30	\$ 307,701	\$ 233,701	\$ 96,701
Ending Fund Balance as a % of Total Appropriations	66.1%	47.2%	16.1%

<u>DRUG FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Cash Receipts			
Drug Fund Revenues	\$ 39,003	\$ 20,500	\$ 25,100
Other	<u>48</u>	<u>1,500</u>	<u>2,000</u>
Total Cash Receipts	\$ 39,051	\$ 22,000	\$ 27,100
Appropriations			
Drug Enforcement	\$ <u>3,372</u>	\$ <u>18,000</u>	\$ <u>23,530</u>
Total Appropriations	\$ 3,372	\$ 18,000	\$ 23,530
Change in Fund Balance (Revenues - Appropriations)	35,679	4,000	3,570
Beginning Fund Balance July 1	<u>84,300</u>	<u>119,979</u>	<u>123,979</u>
Ending Fund Balance June 30	\$ 119,979	\$ 123,979	\$ 127,549
Ending Fund Balance as a % of Total Appropriations	3558%	689%	542%

<u>CAPITAL/COMPUTER PROJECTS FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Cash Receipts			
Transfers In - from other funds	\$ 692,949	\$ 723,600	\$ 1,034,500
Other	<u>125</u>	<u>3,775</u>	<u>4,500</u>
Total Cash Receipts	\$ 693,074	\$ 727,375	\$ 1,039,000
Appropriations			
Computer Projects	\$ <u>615,651</u>	\$ <u>895,505</u>	\$ <u>1,234,500</u>
Total Appropriations	\$ 615,651	\$ 895,505	\$ 1,234,500
Change in Fund Balance (Revenues - Appropriations)	77,423	(168,130)	(195,500)
Beginning Fund Balance July 1	<u>300,405</u>	<u>377,828</u>	<u>209,698</u>
Ending Fund Balance June 30	\$ 377,828	\$ 209,698	\$ 14,198
Ending Fund Balance as a % of Total Appropriations	61.4%	23.4%	1.2%

<u>LANDSCAPING/SIDEWALK/GREENWAY FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Cash Receipts			
Fees	\$ 159,828	\$ 65,150	\$ 65,000
Other	<u>119</u>	<u>4,700</u>	<u>5,000</u>
Total Cash Receipts	\$ 159,947	\$ 69,850	\$ 70,000
Appropriations			
Landscaping/Sidewalk/Greenway Department	\$ -	\$ -	\$ 175,000
Total Appropriations	\$ -	\$ -	\$ 175,000
Change in Fund Balance (Revenues - Appropriations)	159,947	69,850	(105,000)
Beginning Fund Balance July 1	<u>166,770</u>	<u>326,717</u>	<u>396,567</u>
Ending Fund Balance June 30	\$ 326,717	\$ 396,567	\$ 291,567
Ending Fund Balance as a % of Total Appropriations			166.6%

<u>EQUIPMENT REPLACEMENT FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Cash Receipts			
Transfers In - from other funds	\$ 1,984,550	\$ 356,510	\$ 491,340
Other income	<u>95</u>	<u>6,510</u>	<u>4,000</u>
Total Cash Receipts	\$ 1,984,645	\$ 363,020	\$ 495,340
Appropriations			
Equipment	\$ 1,976,910	\$ 245,908	\$ 648,160
Total Appropriations	\$ 1,976,910	\$ 245,908	\$ 648,160
Change in Fund Balance (Revenues - Appropriations)	7,735	117,112	(152,820)
Beginning Fund Balance July 1	<u>370,780</u>	<u>378,515</u>	<u>495,627</u>
Ending Fund Balance June 30	\$ 378,515	\$ 495,627	\$ 342,807
Ending Fund Balance as a % of Total Appropriations	19.1%	201.5%	52.9%

<u>ADA IMPROVEMENTS FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Cash Receipts			
Other income	\$ 66	\$ 3,036	\$ 4,000
Transfers In - from other funds	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
Total Cash Receipts	\$ 90,066	\$ 93,036	\$ 94,000
Appropriations			
Improvements	\$ -	\$ 10,000	\$ 90,000
Total Appropriations	\$ -	\$ 10,000	\$ 90,000
Change in Fund Balance (Revenues - Appropriations)	90,066	83,036	4,000
Beginning Fund Balance July 1	<u>69,305</u>	<u>159,371</u>	<u>242,407</u>
Ending Fund Balance June 30	\$ 159,371	\$ 242,407	\$ 246,407
Ending Fund Balance as a % of Total Appropriations		2424%	274%

Enterprise Funds:

<u>WATER and SEWER FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Operating Revenues			
Water Sales	\$ 9,150,442	\$ 10,050,103	\$ 10,196,750
Sewer Fees	6,851,065	6,860,942	7,383,390
Tap Fees	215,523	423,488	283,500
Miscellaneous Other Fees	<u>283,563</u>	<u>245,150</u>	<u>251,800</u>
Total Operating Revenues	\$ 16,500,593	\$ 17,579,683	\$ 18,115,440
Operating Expenses			
Administrative	\$ 2,333,244	\$ 2,993,848	\$ 3,058,604
Water Department	1,626,770	1,434,175	1,807,328
Water Treatment Plant	1,584,146	1,675,995	2,023,975
Sewer Department	821,318	1,178,698	1,508,014
Wastewater Treatment Plant	2,270,139	2,806,549	3,104,340
Other	522,529	498,733	665,748
Depreciation	<u>2,931,221</u>	<u>3,042,374</u>	<u>3,072,800</u>
Total Operating Expenses	\$ 12,089,367	\$ 13,630,372	\$ 15,240,809
Operating Income (Loss)	\$ 4,411,226	\$ 3,949,311	\$ 2,874,631
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 15,201	\$ 240,600	\$ 240,000
Sale of Fixed Assets	12,499	\$ 2,129	\$ 10,000
Grants - Operating	973,792	1,800,000	187,000
Other Income	64,662	8,835	10,080
Expense: Debt Service - Interest Expense	(1,121,157)	(1,611,080)	(1,799,630)
Debt Service - Other	<u>(161,756)</u>	<u>(162,000)</u>	<u>(162,000)</u>
Total Nonoperating Revenue (Expenses)	\$ (216,759)	\$ 278,484	\$ (1,514,550)
Income (Loss) Before Capital Contributions & Transfers	\$ 4,194,467	\$ 4,227,795	\$ 1,360,081
Capital Contributions and Transfers			
Capital Contributions - Developer	928,913	-	-
Transfers Out - to Other Funds (PILOT)	<u>(400,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>
Total Capital Contributions and Transfers	\$ 528,913	\$ (400,000)	\$ (400,000)
Change in Net Position	\$ 4,723,380	\$ 3,827,795	\$ 960,081
Beginning Net Position July 1	28,263,604	32,986,984	36,814,779
Ending Net Position June 30	\$ 32,986,984	\$ 36,814,779	\$ 37,774,860

Statutory Change in Net Position Reconciliation:

Change in Net Position	\$ 4,723,380	\$ 3,827,795	\$ 960,081
<i><u>Subtract:</u></i>			
Capital Contributions - Other	928,913	-	-
Grants - Operating	<u>973,792</u>	<u>1,800,000</u>	<u>187,000</u>
Total amount subtracted for statutory change	\$ 1,902,704	\$ 1,800,000	\$ 187,000
Statutory Change in Net Position	\$ 2,820,675	\$ 2,027,795	\$ 773,081

<u>STORMWATER FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Operating Revenues			
Charges for Service	\$ 1,335,547	\$ 1,398,850	\$ 1,430,650
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Interest Income	424	14,300	24,000
Sale of Fixed Assets	47,000	-	-
Other Income	<u>12,515</u>	<u>23,330</u>	<u>10,250</u>
Total Revenues	\$ 1,395,486	\$ 1,436,480	\$ 1,464,900
Appropriations			
Operating Expenses			
Administrative	\$ 384,860	\$ 460,830	\$ 628,617
General Operations	702,857	682,329	1,010,106
Depreciation	<u>130,384</u>	<u>114,877</u>	<u>111,540</u>
Total Appropriations	\$ 1,218,101	\$ 1,258,036	\$ 1,750,263
Change in Net Position (Revenues - Appropriations)	177,385	178,444	(285,363)
Beginning Net Position July 1	<u>2,806,029</u>	<u>2,983,414</u>	<u>3,161,858</u>
Ending Net Position June 30	\$ 2,983,414	\$ 3,161,858	\$ 2,876,495

<u>ELECTRIC FUND</u>	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Operating Revenues			
Electric Sales	\$ 70,364,490	\$ 79,397,050	\$ 80,925,100
Rents and Other Services	1,646,688	2,541,750	2,590,000
Miscellaneous Other Fees	444,229	517,900	500,000
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Interest Income	13,891	75,000	107,000
Capital Contributions	<u>-</u>	<u>1,234,950</u>	<u>750,000</u>
Total Revenues	\$ 72,469,298	\$ 83,766,650	\$ 84,872,100
Appropriations			
Operating Expenses			
Purchased Power	\$ 52,656,127	\$ 62,450,605	\$ 61,830,000
Administrative	2,830,568	3,639,413	3,687,234
General Operations	10,439,508	16,322,815	17,102,444
Depreciation	3,311,659	3,547,962	3,674,140
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	133,250	415,575	609,350
Debt Service - Other	87,816	26,360	26,400
Blount County PILOT	347,547	430,141	480,600
Transfers Out - to other funds (PILOT)	<u>1,197,105</u>	<u>1,162,973</u>	<u>1,299,400</u>
Total Appropriations	\$ 71,003,580	\$ 87,995,843	\$ 88,709,568
Change in Net Position (Revenues - Appropriations)	1,465,718	(4,229,193)	(3,837,468)
Beginning Net Position July 1	<u>39,335,933</u>	<u>40,801,651</u>	<u>36,572,458</u>
Ending Net Position June 30	\$ 40,801,651	\$ 36,572,458	\$ 32,734,990

<u>LANDFILL FUND</u>	Actual	Estimated	Budget
	FY 2022	FY 2023	FY 2024
Operating Revenues			
Tipping Fees	\$ 6,104,740	\$ 6,510,810	\$ 6,561,850
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Interest Income	(76,498)	298,200	300,000
Other Income	15,378	5,270	-
Sale of Fixed Assets	51,597	29,930	30,000
Grants - Operating	<u>145,280</u>	<u>160,700</u>	<u>165,000</u>
Total Revenues	\$ 6,240,498	\$ 7,004,910	\$ 7,056,850
Appropriations			
Operating Expenses			
Administrative	\$ 456,879	\$ 535,043	\$ 618,466
General Operations	2,788,697	3,012,800	3,554,280
Depreciation	765,933	770,727	778,440
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	16,113	56,300	51,030
Debt Service - Other	<u>18,491</u>	<u>280</u>	<u>1,000</u>
Total Appropriations	\$ 4,046,113	\$ 4,375,150	\$ 5,003,216
Change in Net Position (Revenues - Appropriations)	2,194,385	2,629,760	2,053,634
Beginning Net Position July 1	<u>6,577,453</u>	<u>8,771,838</u>	<u>11,401,598</u>
Ending Net Position June 30	\$ 8,771,838	\$ 11,401,598	\$ 13,455,232

SECTION 2. At the end of the fiscal year 2023, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2023
General Fund	\$21,065,393
General Purpose Schools	3,943,267
State Street Aid Fund	233,701
Drug Fund	123,979
Capital/Computer Projects	209,698
Landscaping/Sidewalks/Greenway	396,567
Equipment Replacement	495,627
ADA Improvements	242,407
Water & Sewer Fund	36,814,779
Stormwater Fund	3,161,858
Electric Fund	36,572,458
Landfill Fund	11,401,598

SECTION 3. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2023	FY2024 Principal Payment	FY2024 Interest Payment
Bonds -				
Series E-5-B	\$ -	\$ 41,745,000	\$ 2,310,000	\$ 2,087,250
Series 2009		5,865,000	340,000	293,250
Series 2016A		8,150,000	295,000	224,463
Series 2017		8,100,000	495,000	206,981
Series 2018		8,275,000	490,000	272,500
Series 2020		26,625,000	1,015,000	923,350
Series 2020B		5,930,000	270,000	129,400
Series 2020C		3,615,000	300,000	49,203
Series 2021A		9,460,000	410,000	233,795
Series 2021B		3,595,000	1,195,000	21,700
Series 2022A		22,810,000	545,000	797,000
Series 2022B		8,195,000	255,000	270,075
Total Bonds	\$ -	\$ 152,365,000	\$ 7,920,000	\$ 5,508,967
Capital Leases	\$ -	\$ 920,641	\$ 110,333	\$ 11,048
Total Debt	\$ -	\$ 153,285,641	\$ 8,030,333	\$ 5,520,015

The City Manager and the Director of Finance are authorized to collect the debt payments from the various funds to make scheduled debt payments in accordance with the authorized debts of the City. The planned debt service payments for all funds are approximately \$13,550,348 including fees.

As a conservative budgeting measure, the Commission specifically sets aside \$500,000 toward future debt payments in the General Fund.

SECTION 4. During the coming fiscal year (2024) the governing body has pending and planned capital projects with proposed funding as listed below. The appropriations in Funds 320, 321, 323, 324, and 332 shall not lapse at year-end but continue until project completion as determined by City Manager.

Pending Capital Projects	Total Expense	Expense Financed by Estimated Revenues and/or Reserves	Expense Financed by Debt Proceeds
Fund 320			
Pistol Creek	\$ 75,000	\$ 75,000	\$ -
McBath Traffic Signal	460,000	460,000	-
Bessemer Turn Lane at Calderwood	50,000	50,000	-
Springbrook/Bassel Courts	<u>300,000</u>	<u>300,000</u>	-
Total	\$ 885,000	\$ 885,000	\$ -
Fund 321			
Springbrook Farm	\$ <u>350,000</u>	\$ <u>350,000</u>	\$ -
Total	\$ 350,000	\$ 350,000	\$ -
Fund 323			
Smith & Wesson Development Cost	\$ <u>1,500,000</u>	\$ <u>1,500,000</u>	\$ -
Total	\$ 1,500,000	\$ 1,500,000	\$ -
Fund 324			
Greenway Trail & Lighting	\$ <u>550,000</u>	\$ <u>550,000</u>	\$ -
Total	\$ 550,000	\$ 550,000	\$ -
Fund 332			
ALS Phase I Construction	\$ <u>2,000,000</u>	\$ <u>2,000,000</u>	\$ -
Total	\$ 2,000,000	\$ 2,000,000	\$ -
Grand Total	\$ <u>5,285,000</u>	\$ <u>5,285,000</u>	\$ -

SECTION 5. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6. That authority is hereby given to the City Manager to transfer the unused portions of any item of appropriation to any other item of appropriation within major functional areas as categorized in Section 1. Budgetary authority is at the organizational level described in Section 1. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes. Transfers from one department to another (as indicated in Section 1) may be made by ordinance of the Board of Commissioners as they shall deem advisable and necessary. This is subject to such limitations and procedures as set by the Board of Commissioners pursuant to Tennessee Code Annotated § 6-56-209.

SECTION 7. A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full-time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8. There is hereby levied a property tax of \$1.69 per \$100 of assessed value on all real and personal property with said taxes becoming due and payable in accordance with the provisions of Article 11 of the Charter of the City of Alcoa.

SECTION 9: The rate adjustment provisions of Section 6.3 of Ordinance 17-414 adopted June 22, 2017, as amended by Ordinance 18-446 adopted June 25, 2018 state that an individual rate or charge for which Potential Adjustment equals or exceeds \$0.05 or any multiple of \$0.05, that rate or charge shall automatically increase effective July 1st of the evaluation year by \$0.05 or any multiple thereof not to exceed the Potential Adjustment Amount. These provisions shall remain in effect and not expire unless expressly modified or repealed by ordinance.

SECTION 10. That passage of this appropriations ordinance shall constitute approval of the City Manager's Employment Agreement for 2023-2024 and that the Board of Commissioners hereby authorizes the Mayor to execute such agreement with the City Manager.

SECTION 11. That passage of this appropriations ordinance hereby authorizes the Employer's 3% contribution into the City of Alcoa Thrift Plan for the fiscal year 2023-2024 and 5% for participants in the TCRS Hybrid plan.

SECTION 12. Liquor by the Drink Taxes. The taxes imposed by the City and apportioned by the Commissioner of Revenue for the State of Tennessee to the City of Alcoa under TCA 57-4-306 are being and have been, remitted to the City School system as part of the annual transfer from the General Fund to the School Fund.

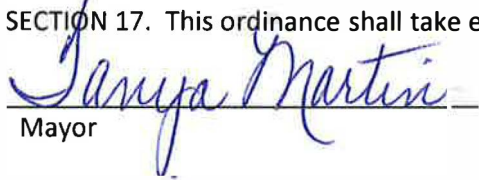
SECTION 13. In accordance with Article 3 Section 5 of the Charter of the City of Alcoa, passage of this appropriations ordinance hereby sets the salaries of the Mayor and Commissioners at \$350.00 and \$275.00 per month, respectively.

SECTION 14. This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 15. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 16. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 17. This ordinance shall take effect July 1, 2023, the public welfare requiring it.



Mayor

ATTEST:



Recorder



APPROVED AS TO FORM:



City Attorney

Passed on First Reading

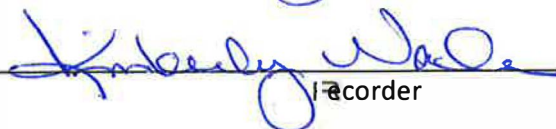
6/13/2023



Recorder

Passed on Second Reading

6/23/2023



Recorder

General Fund - 110

REVENUES

FY24 Budget

		2022	2023	2024
		Actual	Estimated	Proposed
110	Taxes			
-21000	Current Property	13,154,789	13,780,000	13,400,000
-21010	In-Lieu-Tax Airport Office Llc	47,703	47,703	44,680
-21020	In-Lieu Tax Arconic	555,213	393,206	373,090
-21030	In-Lieu Tax Amazon	4,025	658,102	1,366,600
-21040	In-Lieu Smith & Wesson	26,169	54,925	64,400
-21050	Property Tax-Ptr Park South	32,730	32,700	160,000
-21100	Delinquent Property	424,816	250,000	250,000
-21110	Prop Tax Interest - 2019 Tax Roll & Forward	139,475	147,250	150,000
-21200	Tax Equivalent	1,197,105	1,234,663	1,418,250
-21300	Business Tax	1,071,011	1,163,000	1,190,000
-21311	Busn Tax - Penalties	105,733	130,000	140,000
-21340	Privilege Tax-Beer	5,339	5,700	5,700
-21350	Privilege Tax-Liquor	13,560	12,560	12,560
-21400	Local Sales	12,771,437	13,140,000	13,500,000
-21452	Hotel/Motel Tax	226,114	249,000	269,000
-21500	Catv Franchise Fee	70,897	68,550	67,000
-21530	At&t Video Serv Franchise Fees	10,775	9,300	9,500
-21550	Gas Franchise Taxes	177,114	216,500	220,000
-21600	In Lieu Of Tax - Water/Sewer	400,000	400,000	400,000
-21650	In Lieu Of Tax-Hospital	185,282	146,973	139,630
-21700	School Approp.-Transfer	(3,921,926)	(3,928,500)	(4,020,000)
		26,697,361	28,211,632	29,160,410
110	Licenses & Permits			
-25200	Building Permits	556,219	170,000	250,000
-25300	Mech & Gas Permits	4,110	17,500	20,000
-25400	Plumbing Permits	20,608	18,000	20,000
-25500	Water/Sewer Inspections	895	2,250	2,300
-25600	Water Inspection	1,615	2,700	2,800
-26400	Spec Events Fees -Pw	4,325	4,500	4,500
		587,772	214,950	299,600
110	Fines & Penalties			
-31000	Fines & Costs	224,223	225,000	230,000
-31001	EMS Fines	83,960	0	0
-31100	Prop Tax Interest (2018 & Prior-Moved To 21110)	0		0
-31200	Drug Control	22,659	19,400	20,000
-31600	Local Litigation Tax	28,991	28,400	29,000
-31900	E-Ticket Citation Fees	11,193	5,100	5,500
		371,026	277,900	284,500
110	Use of Money & Property			
-35100	Property Rental	176,700	161,950	131,200
-35150	Credit Union Rent	3,240	3,240	3,240
-35300	Int On Investments	6,681	360,000	400,000
-35400	Pw Labor & Material	9,057	50,000	20,000
-35410	Right Of Ways Repair	68,543	79,000	79,000
-35420	Sign Sales	0	0	0

General Fund - 110

REVENUES

FY24 Budget

	2022	2023	2024
	Actual	Estimated	Proposed
-35600 Quasi-External Charges	100,553	146,500	150,000
-35800 Stormwater-Cost Recovery	87,550	113,400	120,000
-36400 Sanitation -- Fee Coll. Commer	361,625	370,450	651,000
	813,949	1,284,540	1,554,440
110 Intergovernmental			
-41100 State Sales Tax	1,259,063	1,550,250	1,600,000
-41200 State Income Tax	3,397	0	0
-41300 Local Beer Tax	665,675	668,000	682,000
-41400 State Beer Tax	5,015	5,000	5,000
-41500 Telecom Privilege City	860	900	900
-41700 Sports Betting Tax	11,039	22,100	40,000
-41900 State Street & Trans	19,845	21,000	22,000
-42000 Mixed Drink Tax	98,074	183,000	185,400
-42010 Liquor Taxes	390,448	548,000	563,800
-42101 Tva In Lieu	113,982	132,000	135,000
-42200 Police Salary Supplement	32,000	31,200	31,200
-42300 Excise Tax	81,398	66,424	70,000
-42500 Fire Salary Supplement	26,400	28,800	28,800
-43100 State Grant	2,871	17,740	17,740
-43200 Grants-Federal	6,258	8,100	8,100
-43400 Grant-Federal (Fire)	35,021	0	0
-43500 Cops Grant	83,507	66,400	56,000
-44900 Drug Task Force Reimbursement	1,793	1,000	1,000
	2,836,646	3,349,914	3,446,940
110 Transfer of Funds - Schools			
-51000 School Bldg - Debt Service	1,661,333	0	0
	1,661,333	0	0
110 Other Revenue			
-61001 Sale Of Equipment/Property	14,306	1,001,175	15,000
-61200 Cemetery Lots	2,530	0	0
-61400 Miscellaneous	24,928	25,000	25,000
-61800 Fees/Development	15,138	10,750	10,000
-61850 Temporary Occupancy Certificat	5,525	7,500	15,650
-61900 PW Rockford Reimbursements	9,638	9,700	9,800
-62100 Financing	1,902,739	0	0
-62300 Credit Card Convenience Fees	6,093	2,700	2,500
-62500 Insurance Refunds	82,547	15,000	15,000
-63100 Event Sponsorships	1,318	22,000	25,000
-63400 Donations to Fire Dept	0	8,750	10,000
-63600 Cpr Fees	8,133	9,050	9,000
-63700 Contributions/Other - Police	2,838	820	1,000
-63900 Nat'l Night Out/Fire Prevention Week	0	2,250	2,500
-64100 Other Revenue - Cty Dist Net Prcd-Dev Agmt	0	2,000,000	0
-64500 SRO External Reimbursement	85,800	87,510	87,510
-64701 Local Grants	2,284	5,100	5,000
	2,163,817	3,207,305	232,960

**General Fund - 110
REVENUES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
110	Operating Transfers			
-76420	Operating Transfers	110,000	110,000	130,000
		110,000	110,000	130,000
	Total	35,241,904	36,656,241	35,108,850

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-11000	Board of Commissioners			
-11000-110	Wages	11,400	11,775	17,400
-11000-140	Fica	1,203	1,244	1,329
-11000-170	Workers Comp	0	4470	404
-11000-190	Other Per Ser	4,320	0	0
-11000-210	Professional Ser	0	0	47,000
-11000-214	Election Services	0	1,500	0
-11000-220	Mailing	141	0	50
-11000-230	Dues	4,323	50	6,000
-11000-241	Legal Fees	0	5,484	30,000
-11000-250	Training Expenditures	2,677	5,000	13,000
-11000-251	Business/Public Relations	1,640	2,000	2,000
-11000-260	Printing	0	0	100
-11000-270	Maint Contract	1,140	1,190	1,200
-11000-280	Utilities	2,132	1,937	2,200
-11000-310	Office Supply	490	500	500
-11000-330	Uniform & Clothing	0	300	500
-11000-390	Other Commodities	1,727	0	4,500
-11000-410	Insurance	39,077	40,916	42,150
-11000-640	Computer Equipment	0	500	1,000
		70,270	76,866	169,333

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-12000	City Manager			
-12000-110	Wages	173,457	170,573	180,593
-12000-130	Overtime	275	700	0
-12000-140	Fica	12,481	12,396	17,545
-12000-150	Retirement	30,060	34,617	28,970
-12000-160	Hosp Ins	23,660	24,505	22,620
-12000-162	Life/Ad&d	532	535	585
-12000-163	Dental Ins	1,487	1,598	1,747
-12000-170	Workers Comp	327	329	3,924
-12000-190	Other Per Ser	11,221	11,261	12,800
-12000-210	Professional & Consulting	20	33,150	0
-12000-220	Mailing	98	103	200
-12000-230	Dues	8,792	8,600	10,000
-12000-240	Advertising	855	0	6,000
-12000-250	Training Expenditures	8,063	9,000	12,000
-12000-251	Business/Public Relations	8,098	5,500	8,000
-12000-255	Repair/Maint Office Equip Etc	0	0	0
-12000-260	Printing	0	0	0
-12000-265	Computer Software	609	700	2,650
-12000-270	Maint Contr	2,543	2,800	2,500
-12000-280	Utilities	6,600	6,000	5,500
-12000-290	Other Contr Ser	0	0	10,000
-12000-310	Office Supply	1,615	2,000	2,000
-12000-330	Uniform & Clothing	912	457	500
-12000-340	Auto Parts	1,381	2,000	1,500
-12000-360	Gas	1,894	1,465	2,000
-12000-410	Insurance	1,266	1,736	1,380
-12000-535	Equipment Lease	2,372	2,851	2,400
-12000-610	Office Equipment & Furnishings	11,962	0	500
-12000-635	Vehicle Equipment	0	0	0
-12000-640	Computer Equipment	2,840	1,000	2,000
		313,420	333,876	337,914

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-12500	Human Resources			
-12500-110	Wages & Salaries	162,002	188,289	222,092
-12500-130	Overtime	119	100	256
-12500-140	Fica	12,434	14,393	17,565
-12500-150	Retirement	28,863	35,103	36,275
-12500-160	Hosp Ins	32,474	34,186	44,460
-12500-162	Life/Ad&d	595	630	831
-12500-163	Dental Ins	2,066	2,078	3,433
-12500-170	Workers Comp	122	144	2,516
-12500-185	Retiree Insurance	5,051	5,051	4,906
-12500-190	Other Pers Ser	7,305	6,881	7,250
-12500-205	Drug/Alcohol Testing	0	0	7,250
-12500-208	Tuition Reimbursement	0	600	0
-12500-210	Professional Ser	3,386	2,500	21,500
-12500-211	Wellness Program	3,128	18,000	1,500
-12500-212	Employee Appreciation	9,868	780	25,000
-12500-220	Mailing	706	1,355	750
-12500-230	Dues & Subscriptions	2,555	500	1,800
-12500-240	Advertising & Recruiting	825	11,550	2,500
-12500-250	Training Expenditures	2,998	2,600	13,000
-12500-251	Business/Public Relations	2,815	5,472	1,500
-12500-252	Community Relations	6,404	200	2,500
-12500-255	Repair & Maint Office Equip	0	3,900	0
-12500-260	Printing	604	4,800	500
-12500-265	Software Programs	5,976	3,567	4,500
-12500-270	Maint Contracts	4,519	0	4,750
-12500-280	Utilities	3,347	5,100	3,600
-12500-290	Other Contr Ser	1,586	10	0
-12500-310	Office Supp	4,772	0	3,000
-12500-330	Uniform & Clothing	675	1,500	700
-12500-375	Safety Program	500	817	1,000
-12500-410	Insurance	722	2,560	850
-12500-610	Office Equipment	0	450	1,000
-12500-640	Computer Equip	207	20	1,500
		306,624	353,136	438,284

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-12600	Purchasing			
-12600-110	Wages Regular	41,081	43,386	45,556
-12600-130	Overtime	8	10	0
-12600-140	Fica	3,120	3,293	3,562
-12600-150	Retirement	7,866	8,326	8,546
-12600-160	Hosp Ins	10,452	10,452	10,452
-12600-162	Life/Ad&d	168	173	79
-12600-163	Dental Ins	481	480	807
-12600-170	Workers Comp	32	250	516
-12600-190	Other Per Ser	1,019	1,005	1,005
-12600-205	Drug/Alcohol Testing	5	30	50
-12600-220	Mailing	2	0	50
-12600-230	Dues	531	500	550
-12600-240	Advertising	544	750	750
-12600-250	Training Expenditures	505	1,039	1,500
-12600-252	Improvement Teams	36	50	100
-12600-260	Printing	537	650	700
-12600-270	Maint Contr	142	192	200
-12600-280	Utilities	2,576	1,100	1,100
-12600-310	Office Supply	846	1,000	1,000
-12600-312	Other Operating Supplies	863	500	800
-12600-330	Uniform & Clothing	96	30	100
-12600-340	Auto Parts	1,597	500	1,000
-12600-360	Gasoline	263	580	600
-12600-375	Safety Supplies	8	0	50
-12600-410	Insurance	654	637	660
-12600-610	Office Mach. & Equip	0	1,250	0
-12600-640	Computer Equip	0	0	500
		73,432	76,184	80,233

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-12630	Building & Grounds			
-12630-110	Wages	50,526	54,720	59,701
-12630-125	Standby Pay	5,043	5,435	5,638
-12630-130	Overtime	1,203	3,350	2,563
-12630-140	Fica	4,272	4,774	5,930
-12630-150	Retirement	8,521	10,272	9,208
-12630-160	Hosp Ins	15,600	15,600	15,600
-12630-162	Life/Ad&d	223	234	248
-12630-163	Dental Ins	1,205	1,205	1,205
-12630-170	Worker Comp	1,059	1,183	1,476
-12630-185	Retiree Insurance	0	950	1,238
-12630-190	Other Personal Services	900	10	1,000
-12630-280	Utilities	1,273	1,308	1,400
-12630-410	Insurance	18,727	18,275	18,830
-12630-420	Repair & Maint	0	0	1,000
-12630-423	Associates Blvd	2,755	5,170	5,500
-12630-470	Springbrook Corp Center	3,633	4,032	5,500
-12630-480	Cedar Lawn Cemetary	1,170	50	600
		116,110	126,567	136,637

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-12650	Equipment Shop			
-12650-110	Wages	145,760	158,521	166,512
-12650-125	Standby	14,681	16,136	16,400
-12650-130	Overtime	239	493	513
-12650-140	Fica	12,200	13,327	14,238
-12650-150	Retirement	24,317	26,984	25,709
-12650-160	Hosp Ins	38,064	38,064	38,064
-12650-162	Life/Ad&d	594	628	654
-12650-163	Dental Ins	2,939	2,938	2,939
-12650-170	Worker Comp	2,848	655	4,842
-12650-185	Retiree Insurance	369	369	369
-12650-190	Other Personal Services	2,410	2,502	2,684
-12650-205	Drug/Alcohol Test	88	75	20
-12650-230	Dues & Subscriptions	0	1,000	1,100
-12650-233	Regulatory Fees & Licenses	0	0	200
-12650-240	Advertising	201	200	100
-12650-250	Training Expenditures	0	1,000	3,700
-12650-252	Improvement Teams	36	100	300
-12650-265	Computer Software	8,821	11,000	10,000
-12650-270	Maint Contract	1,148	900	1,000
-12650-280	Utilities	732	732	800
-12650-310	Office Supply	369	0	100
-12650-312	Other Operating Supplies	17,459	15,000	15,000
-12650-320	Small Tools	5,864	6,880	6,000
-12650-330	Uniforms	2,005	1,889	2,700
-12650-340	Auto Parts	945	2,532	2,500
-12650-360	Gas	2,694	2,900	3,000
-12650-375	Safety Supplies	261	100	500
-12650-410	Insurance	2,192	2,081	2,150
-12650-420	Repair & Maint	195	5,300	2,000
-12650-630	Machinery & Equipment	6,682	23,225	0
-12650-635	Vehicle Equipment	0	0	175,000
-12650-640	Computer Equipment	0	0	1,500
		294,113	335,530	500,594

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-13100	Judicial / Legal			
-13100-140	Fica	589	589	689
-13100-150	Retirement	1,428	1,428	0
-13100-160	Medical Ins	15,600	15,600	0
-13100-163	Dental Ins	1,205	1,205	0
-13100-170	Workers Comp	0	0	104
-13100-191	City Judge	9,000	9,000	9,000
-13100-240	City Attorney	83,711	78,389	82,400
-13100-242	Litigation Fees	0	44,821	50,000
-13100-245	Other Legal Services	10,000	10,000	10,000
-13100-410	Insurance Insurance	0	0	0
		121,533	161,033	152,193

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-14000	Finance			
-14000-110	Wages Regular	143,860	154,336	147,997
-14000-130	Overtime	146	500	0
-14000-140	Fica	11,106	11,860	11,721
-14000-150	Retirement	23,834	26,618	25,023
-14000-160	Hosp Ins	34,437	37,130	30,420
-14000-162	Life/Ad&d	540	640	559
-14000-163	Dental Ins	2,054	2,603	2,349
-14000-170	Workers Comp	137	271	1,675
-14000-185	Retiree Insurance	3,834	3,834	3,978
-14000-190	Other Per Ser	4,524	4,871	5,220
-14000-203	Employee Bond	578	578	600
-14000-208	Tuition Reimbursement	2,500	2,500	0
-14000-211	Property Tax Assess Fees, Etc	28,977	28,800	29,500
-14000-220	Mailing	5,351	7,707	7,700
-14000-230	Dues	1,115	1,250	1,500
-14000-235	Accounting & Auditing	13,580	14,000	17,700
-14000-240	Advertising	1,065	1,200	1,200
-14000-250	Training Expenditures	4,745	5,000	7,500
-14000-251	Business/Public Relations	361	200	500
-14000-252	Improvement Teams	428	300	500
-14000-255	Repair & Maint Office	0	0	100
-14000-265	Computer Software	395	10	500
-14000-270	Maint Contr	4,062	400	4,000
-14000-280	Utilities	1,769	3,440	2,000
-14000-290	Other Contr Ser	291	1,542	600
-14000-310	Office Supplies	2,789	530	4,200
-14000-330	Uniforms	681	3,243	200
-14000-340	Auto Parts	10	0	100
-14000-350	Over/Short - Petty Cash	(88)	0	0
-14000-360	Gas	151	0	300
-14000-410	Insurance	1,420	300	840
-14000-610	Office Machinery/Equipment	0	808	2,200
-14000-640	Computer Equipment	1,020	0	1,000
		295,672	314,472	311,682

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-14100	Information Technology			
-14100-110	Wages	100,399	136,660	150,918
-14100-130	Overtime	1,336	687	1,025
-14100-140	Fica	7,769	10,405	11,797
-14100-150	Retirement	13,286	17,425	19,352
-14100-160	Hosp Ins	21,684	27,632	31,200
-14100-162	Life/Ad&d	381	486	573
-14100-163	Dental Ins	1,674	2,133	2,409
-14100-170	Workers Comp	76	129	1,720
-14100-190	Other Per Ser	2,167	2,192	2,280
-14100-205	Drug & Alcohol Testing	22	67	50
-14100-220	Mailing	326	250	250
-14100-240	Advertising	3,493	60	250
-14100-250	Training Expenditures	10,468	15,000	15,000
-14100-251	Business/Public Relations	700	50	100
-14100-252	Improvement Teams	36	200	250
-14100-255	Repair/Maint-Office	0	0	250
-14100-265	Computer Software	690	700	500
-14100-270	Maint Contr	526	1,120	500
-14100-280	Utilities	11,150	6,000	11,000
-14100-310	Office Supp	6,109	6,000	6,000
-14100-312	Other Operating Supplies	52	50	250
-14100-330	Uniform & Clothing	0	0	300
-14100-340	Auto Parts	0	0	100
-14100-360	Gas	0	0	300
-14100-410	Insurance	3,671	4,104	4,230
-14100-513	Cost Recovery - IT	245,760	350,000	414,470
-14100-640	Computer Equipment	9,975	13,000	15,000
-14100-650	Building & Improvements	0	0	0
		441,750	594,349	690,074

General Fund - 110
EXPENDITURES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-15000	Planning & Development			
-15000-110	Wages	209,118	226,806	237,946
-15000-130	Overtime	76	80	0
-15000-140	Fica	15,565	17,431	18,580
-15000-150	Retirement	32,497	36,816	34,077
-15000-160	Hosp Ins	46,508	49,010	48,360
-15000-162	Life/Ad&d	727	870	892
-15000-163	Dental Ins	3,132	3,786	3,734
-15000-170	Workers Comp	163	271	2,693
-15000-185	Retiree Insurance	0	5,330	1,845
-15000-190	Other Per Ser	5,245	46	4,940
-15000-205	Drug/Alcohol Test	45	2,500	100
-15000-210	Professional & Cons	600	1,180	5,000
-15000-220	Mailing	41	100	100
-15000-230	Dues	2,010	2,200	2,600
-15000-240	Advertising	750	869	1,000
-15000-250	Training Expenditures	1,227	2,500	4,000
-15000-251	Business/Public Relations	431	1,700	500
-15000-255	Repair & Maint Office Equip	48	0	100
-15000-260	Printing	38	59	100
-15000-265	Computer Software	15,000	16,092	15,400
-15000-270	Maintenance Contracts	1,965	1,980	2,100
-15000-271	Planning Commission Meeting	2,634	2,700	3,000
-15000-280	Utilities	1,810	1,866	2,000
-15000-290	Other Contractual Services	0	0	0
-15000-310	Office Supplies	829	1,000	850
-15000-312	Other Operating Supplies	0	0	100
-15000-330	Uniforms	419	200	250
-15000-340	Auto Parts	47	0	300
-15000-360	Gas	312	120	450
-15000-410	Insurance	1,384	1,876	1,940
-15000-610	Office Mach. & Equipment	0	1,500	5,000
-15000-635	Vehicles	14,260	0	0
-15000-640	Computer Equipment	266	0	1,000
		357,147	378,889	398,957

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-18000	Municipal Building			
-18000-110	Wages	28,804	31,182	33,501
-18000-130	Overtime	3	3	0
-18000-140	Fica	2,234	2,429	2,674
-18000-150	Retirement	2,354	2,719	2,855
-18000-160	Hosp Ins	10,920	10,920	10,920
-18000-162	Life/Ad&d	141	145	153
-18000-163	Dental Ins	762	762	843
-18000-170	Workers Comp	521	75	619
-18000-190	Other Per Services	1,224	1,365	1,460
-18000-205	Drug/Alcohol Test	22	0	100
-18000-270	Rental/Maint Contract	17,336	18,170	15,000
-18000-280	Electric,Water,Sewer	71,281	68,949	85,000
-18000-312	Other Operating Supplies	6,552	6,000	7,000
-18000-330	Uniforms & Clothing	31	50	300
-18000-360	Gas	146	178	200
-18000-410	Insurance	6,600	6,467	6,670
-18000-420	Repair/Maintenance	27,143	58,272	25,000
-18000-635	Vehicles	29,552	0	500
-18000-650	Building Improvements	20,355	15,000	25,000
		225,981	222,687	217,795

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-31000	Codes Enforcement			
-31000-110	Wages	179,131	196,581	273,030
-31000-130	Overtime	92	175	0
-31000-140	Fica	14,288	16,216	21,898
-31000-150	Retirement	19,682	22,342	26,198
-31000-160	Hosp Ins	42,446	44,330	62,088
-31000-162	Life/Ad&d	658	763	1,071
-31000-163	Dental Ins	2,237	2,690	4,794
-31000-170	Workers Comp	2,361	465	3,090
-31000-185	Retiree Insurance	0	0	1,845
-31000-190	Other Per Ser	11,802	12,495	13,210
-31000-205	Drug/Alcohol Test	89	50	100
-31000-210	Professional Services	0	180	300
-31000-220	Mailing	512	550	600
-31000-230	Dues	145	200	750
-31000-240	Advertising	0	0	100
-31000-250	Training Expenditures	320	900	2,500
-31000-251	Business/Public Relations	268	400	300
-31000-255	Repair & Maint Office	0	0	100
-31000-260	Printing	443	250	550
-31000-270	Maint Contr	1,336	1,500	1,000
-31000-280	Utilities	2,847	3,668	3,500
-31000-288	House Demolitions	0	0	3,000
-31000-290	Other Contractual Service	1,469	2,968	3,000
-31000-310	Office Supply	796	800	900
-31000-320	Small Tools	129	317	300
-31000-330	Uniforms	423	805	1,100
-31000-340	Auto Parts	2,132	467	4,000
-31000-360	Gas	4,267	4,020	4,500
-31000-410	Insurance	1,744	1,719	1,780
-31000-635	Vehicle Equipment	14,260	0	300
-31000-640	Computer Equipment	285	500	1,500
		<u>304,162</u>	<u>315,350</u>	<u>437,404</u>

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-31050	Economic Development			
-31050-205	Drug/Alcohol Test	0		100
-31050-209	Public Education	0		400
-31050-210	Professional Services	33,140	47,218	10,000
-31050-220	Mailing	18	30	50
-31050-230	Dues	0	0	1,120
-31050-240	Advertising	3,160	3,000	1,000
-31050-248	Marketing	0	0	25,000
-31050-250	Training Expenditures	0	0	10,470
-31050-251	Business/Public Relations	488	500	1,000
-31050-252	Improvement Teams	0	0	800
-31050-265	Software	0	0	1,520
-31050-280	Utilities	824	825	850
-31050-310	Office Supplies	0	0	200
-31050-312	Other Operating Supplies	0	77	200
-31050-320	Small Tools	0	0	100
-31050-330	Uniforms	0	0	580
-31050-340	Auto Parts	0	0	1,000
-31050-360	Gas	0	0	1,200
-31050-375	Safety Supplies/Materials	0	0	250
-31050-410	Insurance	175	185	200
-31050-635	Vehicle Equipment	0	0	37,500
-31050-640	Computer Equipment	0	0	470
		37,805	51,835	94,010

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-41000	PW Administration			
-41000-110	Wages Regular	309,670	360,068	404,702
-41000-130	Overtime	45	170	205
-41000-140	Fica	24,307	27,348	31,415
-41000-150	Retirement	40,030	51,361	52,974
-41000-160	Hosp Ins	60,229	70,005	81,641
-41000-162	Life/Ad&d	1,086	1,279	1,518
-41000-163	Dental Ins	4,542	5,080	6,304
-41000-170	Workers Comp	869	583	4,998
-41000-185	Retiree Insurance	369	369	708
-41000-190	Other Per Ser	7,471	7,435	5,735
-41000-205	Drug/Alcohol Test	84	100	100
-41000-209	Public Education	0	40	400
-41000-210	Professional & Consulting Serv	15,677	16,000	14,500
-41000-220	Mailing	353	460	400
-41000-230	Dues & Subscriptions	2,807	2,800	2,600
-41000-233	Regulatory Fees & Licenses	783	800	1,500
-41000-240	Advertising	1,553	1,000	1,000
-41000-250	Training Expenditures	2,523	6,500	9,840
-41000-251	Business/Public Relations	288	280	300
-41000-252	Improvement Teams	1,146	1,889	1,500
-41000-258	Gis Systems	34,697	41,037	42,020
-41000-259	MACNET	16,500	16,500	16,500
-41000-260	Printing	10	100	200
-41000-265	Computer Software	7,673	9,000	13,600
-41000-270	Maint Contr	970	679	1,900
-41000-276	Radio Sys. Annual Contracts	2,438	2,577	3,360
-41000-280	Utilities	3,004	3,148	3,000
-41000-310	Office Supply	384	300	200
-41000-312	Other Operating Supplies	657	500	250
-41000-320	Small Tools	0	0	100
-41000-330	Uniforms	318	400	530
-41000-340	Auto Parts	4,695	1,000	1,000
-41000-360	Gas	1,757	2,600	2,500
-41000-375	Safety Supplies/Materials	7	10	250
-41000-410	Insurance	1,668	1,539	1,590
-41000-512	Cost Recovery-Service Center	98,193	125,000	130,370
-41000-630	Machinery & Equipment	4,968	5,542	0
-41000-635	Vehicles	21,133	0	45,000
-41000-640	Computer Equipment	636	400	500
		673,540	763,900	885,210

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-42100	ROW Maintenance			
-42100-110	Wages Regular	195,031	276,270	135,020
-42100-125	Standby	3,265	2,663	3,075
-42100-130	Overtime	8,233	3,557	5,125
-42100-140	Fica	15,511	26,469	11,139
-42100-150	Retirement	33,480	44,170	22,276
-42100-160	Hosp Ins	67,889	84,500	46,800
-42100-162	Life/Ad&d	1,032	1,412	631
-42100-163	Dental Ins	5,800	5,984	3,614
-42100-170	Worker Comp	7,490	9,240	5,693
-42100-185	Retiree Insurance	3,690	3,690	7,380
-42100-190	Other Per Service	3,700	4,050	2,400
-42100-205	Drug/Alcohol Test	132	138	300
-42100-210	Professional Services		783	
-42100-250	Training Expenditures	0	0	900
-42100-252	Improvement Teams	0	300	200
-42100-270	Maint Contract	0	0	500
-42100-280	Utilities	1,465	2,093	2,000
-42100-290	Other Contract Ser	1,598	11,000	10,000
-42100-312	Other Operating Supplies	1,838	1,699	2,300
-42100-320	Small Tools	2,428	2,829	4,200
-42100-330	Uniforms	3,225	3,200	4,500
-42100-340	Auto Parts	27,888	41,917	32,000
-42100-355	Chemical Supplies	3,149	530	3,500
-42100-360	Gas	34,144	45,509	34,000
-42100-375	Safety Supplies	2,632	3,000	3,000
-42100-410	Insurance	3,936	3,702	3,820
-42100-420	Repair & Maint	2,364	3,000	3,000
-42100-424	Mosquito Control	0	0	0
-42100-471	Greenway Maint.	2,252	866	1,500
-42100-480	Cedar Lawn Cemetery	45	0	500
-42100-630	Other Equipment	0	21,462	30,000
-42100-635	Vehicle	0	29,635	38,000
		432,217	633,668	417,373

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-44100	Streets Supervision			
-44100-110	Wages Regular	55,207	34,305	36,666
-44100-125	Standby Pay	513	0	513
-44100-130	Overtime	906	0	1,025
-44100-140	Fica	5,283	2,552	2,980
-44100-150	Retirement	11,082	5,544	6,713
-44100-160	Hosp Ins	13,000	5,762	7,800
-44100-162	Life/Ad&d	215	134	138
-44100-163	Dental Ins	1,004	604	602
-44100-170	Workers Comp	3,265	2,256	2,258
-44100-185	Retirees Insurance	9,230	9,230	7,730
-44100-190	Other Per Ser	1,600	700	750
-44100-205	Drug/Alcohol Test	269	133	200
-44100-233	Regulatory Fees & Licenses	180	200	200
-44100-240	Advertising	287	200	200
-44100-250	Training Expenditures	1,032	1,900	2,500
-44100-252	Improvement Teams	56	100	300
-44100-276	Radio Sys. Annual Contract	344	400	400
-44100-280	Utilities	658	524	650
-44100-310	Office Supply	37	61	100
-44100-312	Other Operating Supplies	110	0	150
-44100-330	Uniforms	370	300	600
-44100-340	Auto Parts	632	931	1,000
-44100-360	Gas	1,975	2,400	3,000
-44100-410	Insurance	2,392	2,972	2,280
-44100-635	Vehicle Equipment	17,837	50	0
		127,484	71,258	78,755

General Fund - 110
EXPENDITURES
FY24 Budget

	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-44200			
Repair & Construction			
-44200-110	319,139	386,734	405,832
-44200-125	10,079	13,383	12,300
-44200-130	18,735	20,857	20,500
-44200-140	26,528	31,105	34,715
-44200-150	40,871	50,073	52,078
-44200-160	110,016	113,929	132,600
-44200-162	1,412	1,544	1,856
-44200-163	5,838	5,874	10,239
-44200-170	9,454	12,020	26,286
-44200-185	9,225	10,763	10,763
-44200-190	8,075	7,300	7,550
-44200-205	0	0	100
-44200-233	76	101	150
-44200-250	323	600	1,200
-44200-252	181	190	230
-44200-254	301	129	250
-44200-270	0	0	250
-44200-276	405	450	450
-44200-280	1,083	1,460	1,500
-44200-290	200	1,250	1,500
-44200-312	388	467	1,000
-44200-320	1,804	2,000	2,000
-44200-330	3,408	3,206	3,050
-44200-340	6,133	15,000	20,000
-44200-345	0	1,000	5,000
-44200-360	17,342	16,000	20,000
-44200-370	39,747	30,093	40,000
-44200-375	752	918	1,000
-44200-380	19,750	20,000	20,000
-44200-410	5,509	5,108	4,310
-44200-420	11,427	14,000	15,000
-44200-427	5,968	6,766	15,000
-44200-428	4,297	1,510	4,500
-44200-429	0	0	2,000
-44200-435	0	50	0
-44200-490	150,000	150,000	200,000
-44200-495	3,599	2,500	4,000
-44200-630	36,507	18,860	164,000
-44200-635	0	62,975	0
-44200-640	789	500	1,000
	869,361	1,008,714	1,242,209

**General Fund - 110
EXPENDITURES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
110-44220	Traffic Calming			
-44220-185	Retiree Insurance	810	810	0
-44220-240	Advertising	49	0	0
-44220-280	Utilities	14,843	16,700	14,000
-44220-360	Gasoline	75	0	0
-44220-370	Construction Materials		182	
-44220-410	Insurance	8,838	8,704	8,970
-44220-426	Traffic Signal Maintenance	56,756	0	0
-44220-430	MACTO Operations	179,725	180,000	180,000
-44220-730	MACTO Capital	0	94,800	214,200
		261,096	301,196	417,170
110-44300	Street Lighting			
-44300-280	Utilities	727,924	705,700	740,000
		727,924	705,700	740,000

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-45100	Sanitation Supervision			
-45100-110	Wages	81,993	85,602	89,833
-45100-140	Fica	6,638	6,927	7,375
-45100-150	Retirement	2,447	2,565	2,629
-45100-160	Hosp Insurance	15,600	15,600	15,600
-45100-162	Life / Ad&d	301	310	320
-45100-163	Dental Ins	1,205	1,205	1,205
-45100-170	Workers Comp	2,112	3,387	3,616
-45100-185	Retiree Insurance	0	0	3,690
-45100-190	Other Per Service	6,150	6,413	6,573
-45100-205	Drug/Alcohol Test	620	675	500
-45100-210	Professional & Consulting	568	580	300
-45100-225	Utility Processing	4,264	1,630	5,500
-45100-230	Dues	50	50	50
-45100-233	Regulatory Fees & License	0	0	150
-45100-240	Advertising	4,534	800	4,500
-45100-250	Training Expenditures	564	250	500
-45100-252	Improvement Teams	173	350	700
-45100-255	Repair & Mnt - Office Eq	118	0	100
-45100-260	Printing	4,343	4,713	5,500
-45100-270	Maintenance Contract	123	90	100
-45100-276	Radio System Contract	51	50	100
-45100-280	Utilities	924	636	700
-45100-310	Office Supply	43	90	100
-45100-312	Other Operating Supplies	2	10	100
-45100-320	Small Tools	18	56	100
-45100-330	Uniforms	148	900	1,000
-45100-340	Auto Parts	2,995	2,200	500
-45100-360	Gas	1,413	1,747	1,500
-45100-375	Safety Supplies	11	70	100
-45100-410	Insurance	553	470	490
-45100-420	Repairs & Maintenance	92	50	100
-45100-640	Computer Equipment	20	200	440
		138,073	137,625	153,971

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-45200	Residential Collection			
-45200-110	Wages	228,561	287,450	503,736
-45200-125	Standby	1,089	496	0
-45200-130	Overtime	11,361	9,266	13,325
-45200-140	Fica	18,101	22,260	39,743
-45200-150	Retirement	31,225	42,949	60,274
-45200-160	Hosp Ins	93,747	94,900	218,400
-45200-162	Life Ad&d	1,841	1,161	2,668
-45200-163	Dental	6,369	4,309	16,864
-45200-170	Workers Comp	8,166	6,252	20,781
-45200-190	Other Per Ser	2,500	1,750	2,450
-45200-270	Maintenance Contracts	0	1,627	1,700
-45200-276	Radio Sys. Annual Contract	611	620	700
-45200-280	Utilities	24	15	100
-45200-290	Landfill Services	145,493	172,114	160,000
-45200-293	Recycling Contracts	202,189	196,188	200,000
-45200-312	Other Operating Supplies	799	700	700
-45200-320	Small Tools	101	150	150
-45200-330	Uniforms	3,417	3,617	4,500
-45200-340	Auto Parts	42,120	80,000	40,000
-45200-360	Gas	26,847	36,000	35,000
-45200-375	Safety Supplies	9,339	7,500	6,000
-45200-410	Insurance	1,912	1,884	1,580
-45200-422	Recycling Center	0	0	500
-45200-425	Carts And Materials	29,999	69,595	41,500
-45200-630	Machinery & Equipment	0	0	230,000
		865,811	1,040,805	1,600,671

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-45250	Brush & Demolition			
-45250-110	Wages	74,330	39,614	42,518
-45250-130	Overtime	180	1,075	1,025
-45250-140	Fica	5,585	3,080	3,361
-45250-150	Retirement	11,226	4,773	4,638
-45250-160	Hosp Ins	30,428	15,600	15,600
-45250-162	Life/Ad&d	199	394	205
-45250-163	Dental Ins	1,137	367	1,205
-45250-170	Worker Comp	1,869	2,275	1,737
-45250-185	Retirees Insurance	6,435	6,435	3,600
-45250-190	Other Personal Services	800	300	400
-45250-270	Maintenance Contracts	0	1,627	1,350
-45250-280	Utilities	200	0	150
-45250-290	Landfill Services	90,631	107,560	100,000
-45250-293	Recycling Contracts	59,241	49,342	50,000
-45250-312	Other Operating Supplies	371	425	500
-45250-320	Small Tools	99	50	150
-45250-330	Uniforms	934	817	1,100
-45250-340	Auto Parts	20,545	26,215	20,000
-45250-360	Gas	22,264	23,603	24,000
-45250-375	Safety Supplies	959	300	700
-45250-410	Insurance	1,671	1,387	1,430
-45250-630	Machinery & Equipment	94,380	0	255,000
		<u>423,484</u>	<u>285,239</u>	<u>528,669</u>

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-45300	Industrial Collection			
-45300-110	Wages	125,867	185,844	239,494
-45300-130	Overtime	7,954	11,748	10,250
-45300-140	Fica	10,010	15,708	19,327
-45300-150	Retirement	16,774	33,310	35,233
-45300-160	Hosp Ins	48,137	66,300	78,000
-45300-162	Life / Ad&d	286	897	1,094
-45300-163	Dental Ins	1,807	4,511	6,023
-45300-170	Workers Comp	1,198	3,088	10,021
-45300-190	Other Per Ser	700	2,550	2,900
-45300-270	Maintenance Contracts	0	1,627	1,400
-45300-276	Radio Sys. Annual Contract	263	270	500
-45300-290	Landfill Services	295,353	278,897	300,000
-45300-312	Other Operating Supplies	894	900	800
-45300-320	Small Tools	142	110	100
-45300-330	Uniforms	610	1,700	2,530
-45300-340	Auto Parts	65,186	68,500	35,000
-45300-360	Gas	41,805	46,996	47,000
-45300-375	Safety Supplies	647	1,300	500
-45300-410	Insurance	2,868	2,424	2,500
-45300-420	Repair & Maint	22	0	2,000
-45300-425	Containers	46,940	68,106	64,000
-45300-635	Vehicles	339,463	377,313	0
		<u>1,006,926</u>	<u>1,172,099</u>	<u>858,672</u>

**General Fund - 110
EXPENDITURES
FY24 Budget**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
	Actual	Estimated	Proposed
110-49000 Special Projects			
-49000-647 Greenway & Sidewalks Extension	17,016	0	0
-49000-667 W Bessemer @ Hall Rd Sale of Prop. Prep.	4,000	0	0
-49000-691 Special Roadway Projects	45,543	50,000	130,000
	66,559	50,000	130,000

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-51100	Police Administration			
-51100-110	Wages Regular	179,818	188,486	196,936
-51100-130	Overtime	270	50	0
-51100-140	Fica	13,096	13,718	15,295
-51100-150	Retirement	34,186	35,954	36,731
-51100-160	Hosp Ins	31,200	31,200	31,200
-51100-162	Life/Ad&d	622	641	681
-51100-163	Dental Ins	2,409	2,409	2,409
-51100-170	Workers Comp	2,258	2,669	5,349
-51100-185	Retiree Insurance	0		1,500
-51100-190	Other Personal Serv	3,919	3,000	3,000
-51100-208	Tuition Reimbursement	5,000	5,000	0
-51100-210	Professional & Consult	3,913	3,800	37,500
-51100-220	Mailing	120	50	200
-51100-230	Dues		50	
-51100-240	Advertising	1,398	550	3,000
-51100-250	Training Expenditures	2,266	4,483	10,700
-51100-251	Business/Public Relations	10,263	8,000	6,700
-51100-252	Improvement Teams/Awards	230	0	0
-51100-280	Utilities	300	300	0
-51100-310	Office Supplies	0	46	500
-51100-312	Other Operating Supplies	18	0	0
-51100-330	Uniforms	965	1,400	1,600
-51100-340	Auto Parts & Mtrl	1,236	650	2,000
-51100-360	Gasoline	5,522	3,267	7,500
-51100-410	Insurance	4,426	5,443	5,610
-51100-420	Repair/Maintenance	40	0	0
-51100-520	Equip. Replacement	97	0	0
-51100-640	Computer Equip	300	0	0
		303,872	311,164	368,411

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-51200	Support Services			
-51200-110	Wages Regular	664,952	605,550	641,587
-51200-125	Stand-By	0	1,062	1,538
-51200-130	Overtime	43,676	50,646	56,375
-51200-140	Fica	61,446	44,385	54,369
-51200-150	Retirement	114,506	94,509	97,161
-51200-160	Hosp Ins	177,840	162,240	162,240
-51200-162	Life/Ad&d	2,678	2,504	2,626
-51200-163	Dental Ins	13,732	12,530	12,527
-51200-170	Workers Comp	13,041	11,004	19,864
-51200-185	Retiree Insurance	18,360	20,250	15,570
-51200-190	Other Personal Serv	25,574	10,660	11,200
-51200-214	Credit Card Proc. Fees	5,246	3,174	8,000
-51200-215	Commissions	(340)	9	0
-51200-220	Mailing	869	663	1,000
-51200-230	Dues	10,535	15,000	18,340
-51200-250	Training Expenditures	30,894	20,000	31,350
-51200-260	Printing	0	0	0
-51200-265	Computer Software	200,246	290,200	333,770
-51200-270	Rental/Maint Contract	23,996	19,092	40,000
-51200-276	Radio Systems Annual Contract	13,539	13,550	24,950
-51200-280	Utilities	136,491	147,791	136,750
-51200-310	Office Supplies	12,662	13,000	13,000
-51200-311	Evidence/Essential Supplies	2,014	1,500	0
-51200-312	Other Operating Supplies	3,549	3,429	4,000
-51200-317	Community Policing	3,458	0	0
-51200-320	Small Tools	798	850	1,000
-51200-325	Ammunition	29,378	30,000	47,500
-51200-330	Uniforms	8,097	3,000	3,100
-51200-340	Auto Parts	5,617	13,500	11,500
-51200-350	Misc. Over/Short	0	(30)	0
-51200-360	Gasoline	11,239	10,561	12,000
-51200-380	Range Maintenance	322	5,000	7,000
-51200-410	Insurance	24,629	21,481	22,130
-51200-420	Repair & Maint	43,750	46,063	50,000
-51200-535	Lease Equipment	60,690	69,793	69,800
-51200-620	Communication Equipment	661,185	0	0
-51200-630	Machinery & Equipment	3,848	0	0
-51200-640	Computer Equipment	29,338	22,700	23,500
-51200-650	Building & Improvements	25,004	25,764	9,100
-51200-830	Accreditation Dues	300	300	700
-51200-831	Accreditation Contract Fees	4,646	4,646	5,000
-51200-850	Accreditation Travel	742	0	7,000
		2,488,547	1,796,376	1,955,547

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-51300	Patrol			
-51300-110	Wages Regular	1,649,249	1,922,638	2,147,491
-51300-125	Stanby	20,109	46,062	25,625
-51300-130	Overtime	212,735	254,952	256,250
-51300-140	Fica	143,472	172,493	187,531
-51300-150	Retirement	244,112	285,458	267,521
-51300-160	Hosp Ins	443,300	481,000	577,200
-51300-162	Life/Ad&d	6,542	7,320	8,771
-51300-163	Dental Ins	32,367	30,934	44,569
-51300-170	Workers Comp	38,483	48,619	81,389
-51300-185	Retirees Insurance	37,740	37,740	32,940
-51300-190	Other Per Ser	18,100	16,850	22,050
-51300-205	Drug/Alcohol Test	2,393	2,919	2,000
-51300-210	Professional Services	13,441	1,000	0
-51300-215	Contract Services	11,194	14,969	18,450
-51300-220	Mailing	0	300	1,000
-51300-240	Advertising	1,585	1,500	0
-51300-250	Training Expenditures	23,579	50,000	45,000
-51300-262	Repair & Maint. Machinery & Equip.	0	0	500
-51300-299	Veterinarian Bills	1,677	4,000	6,500
-51300-310	Office Supply	1,304	2,443	1,500
-51300-311	Evidence/Essential Supplies	2,668	3,500	6,000
-51300-312	Other Operating Supplies	1,291	700	5,000
-51300-317	Community Policing	243	6,000	14,000
-51300-320	Small Tools	569	1,100	1,000
-51300-325	Ammunition	166	0	0
-51300-330	Uniforms & Clothing	94,261	82,163	60,000
-51300-335	K-9 Supplies	3,114	3,000	6,000
-51300-340	Auto Parts	70,453	55,321	60,000
-51300-360	Gas	141,809	132,895	110,000
-51300-380	Firing Range	247	222	0
-51300-410	Insurance	60,848	63,577	65,490
-51300-420	Repair & Maintenance	15,601	7,580	14,000
-51300-520	Equip Replace	18,751	0	2,000
-51300-630	Other Equipment	0	0	34,050
-51300-635	Vehicle	10,034	0	0
-51300-640	Computer Equip	9,173	8,000	23,500
-51300-716	Use of Litigation Tax Reserve	87,540	0	0
-51300-717	Use of E-Citation Reserve	8,464	10,000	10,000
		3,426,614	3,755,255	4,137,327

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-51400	Investigation			
-51400-110	Wages Regular	406,864	478,698	507,092
-51400-125	Standby	36,876	28,730	30,750
-51400-130	Overtime	68,618	92,839	87,125
-51400-140	Fica	37,956	43,970	48,498
-51400-150	Retirement	84,622	104,327	84,947
-51400-160	Hosp Ins	100,100	109,200	109,200
-51400-162	Life/Ad&d	1,580	1,837	1,942
-51400-163	Dental Ins	7,729	8,436	8,432
-51400-170	Workers Comp	9,675	9,862	21,241
-51400-190	Other Personal Serv	7,700	8,600	9,000
-51400-210	Professional Serv	1,157	500	1,750
-51400-220	Mailing	66	82	3,400
-51400-230	Dues, Subscriptions	300	0	0
-51400-250	Training Expenditures	18,679	20,000	25,000
-51400-262	Repair & Maint. Machinery & Equip.	497	100	500
-51400-280	Utilities	300	825	300
-51400-292	Undercover Operations	2,171	2,000	5,000
-51400-310	Office Supplies	3,242	2,000	2,500
-51400-311	Evidence/Essential Supplies	6,229	6,500	6,500
-51400-312	Other Operating Supplies	446	200	500
-51400-320	Small Tools	1,950	4,600	3,700
-51400-330	Uniforms	5,969	4,420	6,000
-51400-340	Auto, Parts & Mtrl	4,952	5,526	6,500
-51400-360	Gas	15,387	20,609	15,000
-51400-410	Insurance	12,824	13,191	13,590
-51400-420	Repair & Maintenance	36	0	0
-51400-640	Computer Equip	53	29	0
		835,978	967,081	998,467

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-51600	Animal Control			
-51600-110	Wages Regular	88,698	74,800	80,277
-51600-130	Overtime	2,207	3,500	4,100
-51600-140	Fica	6,889	5,815	6,570
-51600-150	Retirement	17,985	12,128	11,379
-51600-160	Hosp Ins	23,400	15,600	15,600
-51600-162	Life/Ad&d	363	243	250
-51600-163	Dental Ins	1,205	1,205	1,205
-51600-170	Workers Comp	2,001	1,616	2,916
-51600-190	Other Personal Serv	3,100	1,500	1,500
-51600-230	Dues, Memberships & Subsc	110	110	110
-51600-250	Training Expenditures	27	0	1,000
-51600-298	Animal Shelter Fees	7,730	6,454	10,000
-51600-310	Office Supplies	0	0	250
-51600-320	Small Tools & Minor Equipment	125	1,500	1,500
-51600-330	Uniforms	175	200	1,000
-51600-340	Auto Parts & Mtrl	440	200	2,000
-51600-360	Gas	3,501	3,740	5,000
-51600-390	Other Commodities	52	0	250
-51600-410	Insurance	2,912	1,851	1,910
-51600-630	Machinery & Equipment	0	0	0
		160,920	130,462	146,817
110-51700	Community Policing			
-51700-390	Police Grants National Night Out	0	0	0
		0	0	0

**General Fund - 110
EXPENDITURES
FY24 Budget**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
110-52100 Fire Supervision			
-52100-110 Wages Regular	232,264	287,164	296,602
-52100-130 Overtime	375	800	1,025
-52100-140 Fica	23,387	20,953	24,498
-52100-150 Retirement	30,760	30,661	32,225
-52100-160 Hosp Ins	46,800	46,800	46,800
-52100-162 Life/Ad&d	938	938	1,025
-52100-163 Dental Ins	3,274	2,608	3,614
-52100-170 Workers Comp	4,458	3,543	5,619
-52100-185 Retirees Insurance	10,980	10,980	10,980
-52100-190 Other Personal Serv	22,134	18,397	22,616
-52100-208 Tuition Reimbursement	0	1,400	0
-52100-210 Professional & Consult	1,466	0	22,500
-52100-220 Mailing	151	243	300
-52100-230 Dues	1,149	1,686	2,640
-52100-250 Training Expenditures	8,515	10,000	18,000
-52100-251 Business/Public Relations	6,994	6,983	6,000
-52100-255 Repair/Maint - Office Equip	0		200
-52100-265 Computer Software	2,661	2,948	3,500
-52100-270 Rental/Maint Contracts	338	0	1,500
-52100-280 Utilities	10,814	3,500	6,000
-52100-290 Other Cont. Service	270	0	250
-52100-310 Office Supplies	1,165	971	1,500
-52100-320 Small Tools & Minor Equipment	72	50	1,500
-52100-330 Uniforms	4,368	4,500	3,000
-52100-340 Auto Parts & Mtrl	2,957	917	2,000
-52100-360 Gas	8,258	10,004	6,500
-52100-410 Insurance	2,920	2,426	2,500
-52100-520 Equip. Replacement	0	0	2,000
-52100-620 Communication Equipment	0	0	7,000
-52100-635 Vehicle	57,658	4,000	0
-52100-640 Computer Equipment	993	0	6,500
-52100-831 Accreditation Annual Fee	1,060	1,370	1,370
-52100-832 Accreditation Consulting	0	0	7,500
-52100-833 Accreditation Assessment	0	7,300	0
-52100-850 Accreditation Travel	10,117	11,800	14,000
	497,296	492,943	561,264

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-52100	Fire Inspection			
-52300-110	Wages Regular	97,596	104,708	199,067
-52300-130	Overtime	0	0	513
-52300-131	Overtime - Pt Inspectors	47	0	0
-52300-140	Fica	7,407	7,713	15,650
-52300-150	Retirement	2,882	3,109	5,592
-52300-160	Hosp Ins	15,600	15,600	31,200
-52300-162	Life/Ad&d	329	351	667
-52300-163	Dental Ins	1,205	1,205	2,409
-52300-170	Workers Comp	1,748	1,503	4,089
-52300-190	Other Personal Serv	3,314	1,500	5,003
-52300-208	Tuition Reimbursement	0	0	0
-52300-220	Mailing	0	0	50
-52300-230	Dues	1,358	1,208	1,500
-52300-240	Advertising	125	200	500
-52300-250	Training Expenditures	4,613	5,476	7,000
-52300-280	Utilities	1,566	1,612	3,800
-52300-310	Office Supplies	265	152	500
-52300-317	Public Education	2,736	2,738	3,000
-52300-320	Small Tools	2,394	650	2,350
-52300-330	Uniforms	1,063	1,000	1,200
-52300-340	Auto Parts & Mtrl	4,118	1,471	2,000
-52300-350	Smoke Detectors	296	250	250
-52300-360	Gas	5,864	7,383	5,700
-52300-410	Insurance	925	794	820
-52300-645	Computer Equip	458	1,453	1,000
		155,909	160,075	293,860

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-52400	Fire Fighting			
-52400-110	Wages Regular	1,964,270	2,005,776	2,089,198
-52400-130	Overtime	225,993	352,144	292,125
-52400-140	Fica	167,542	188,692	184,362
-52400-150	Retirement	287,244	313,121	275,456
-52400-160	Hosp Ins	477,100	490,100	530,400
-52400-162	Life/Ad&d	7,245	7,927	8,336
-52400-163	Dental Ins	35,084	35,900	40,955
-52400-170	Workers Comp	26,419	29,292	46,888
-52400-185	Retiree Insurance	13,500	13,500	13,500
-52400-190	Other Per Ser	28,275	26,450	28,600
-52400-205	Drug/Alcohol Test	1,559	800	1,000
-52400-208	Tuition Reimbursment	3,770	2,080	0
-52400-210	Professional & Cons	294	1,100	500
-52400-215	Medical Physicals	2,641	2,600	2,650
-52400-220	Mailing	821	300	300
-52400-230	Dues	1,808	1,850	1,900
-52400-240	Advertising	2,952	1,000	1,000
-52400-250	Training Expenditures	34,086	25,100	43,500
-52400-260	Printing	0	0	300
-52400-265	Computer Software Programs	32,085	24,594	36,500
-52400-270	Rental/Maint Contracts	8,236	7,450	7,900
-52400-271	Equipment Testing	24,229	11,500	13,000
-52400-276	Radio Sys. Annual Contracts	11,483	11,500	13,500
-52400-280	Utilities	86,168	87,913	82,600
-52400-297	Fire Hydrant Rental	42,743	0	51,200
-52400-310	Office Supply	1,178	51,203	1,500
-52400-312	Station Supplies	12,207	830	13,000
-52400-313	EMS Supplies	18,767	13,000	2,500
-52400-320	Small Tools	15,223	1,100	14,000
-52400-330	Uniforms	24,415	13,000	25,000
-52400-332	Turn Out Gear	32,155	26,000	36,900
-52400-340	Auto Parts	22,372	36,000	32,000
-52400-360	Gas	27,520	41,000	22,000
-52400-390	Other Commodities	11,201	27,500	0
-52400-410	Insurance	12,531	11,500	16,620
-52400-420	Repair & Maint	11,386	16,131	17,000
-52400-421	Fire Training Facility	1,730	13,000	8,000
-52400-422	American Heart CPR Costs	4,893	6,000	6,000
-52400-535	Equipment Lease	60,690	5,800	69,800
-52400-620	Communication Equipment	1,241,553	51,588	7,500
-52400-630	Other Equipment	9,991	10,000	81,500
-52400-640	Station Furnishings	978	6,500	15,000
-52400-645	Computer Equipment	4,425	2,500	5,200
-52400-650	Building & Improvements	11,003	12,061	11,250
		5,009,765	3,985,402	4,150,440

General Fund - 110
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
110-	Contributions to Other Agencies/Funds			
	Parks & Rec:			
-61000-210	Professional Services	0		40,000
-61000-270	Rental/Maintenance Contracts	5,617	6,365	6,000
-61000-410	Insurance	0	0	500
-61000-420	Repair & Maintenance	1,958	2,000	2,500
-61000-425	Park Improvements	0		47,000
-61000-430	Parks & Rec Commission	588,946	625,530	646,530
-61000-435	Special Events	49		100
-61000-436	FreedomFest	0	130,000	0
-61000-440	Greenway Project	0	2,500	5,000
-61000-445	Little League Park	10,000	10,020	10,000
-61000-725	Senior Citizen's Center	0	70,000	120,000
-61000-768	Springbrook Pool	0	0	0
		606,570	846,415	877,630
-61500-202	Director of Homeland Security	14,230	14,500	14,500
-61500-430	911 Communication	198,911	214,820	232,000
		213,141	229,320	246,500
-65000-151	General Fund	620,213	575,770	472,790
-65000-155	Employee Benefits Retirement Supplements	101,314	102,878	52,203
		721,527	678,648	524,993
-66000-430	Library Grants	264,118	264,200	264,120
-66100-430	East Tn Dev District Grant	1,352	1,756	1,800
-66200-430	Bl Co Chamber Of Commerce Grant	6,600	6,600	7,000
-66300-430	Community Action Grant	0	15,000	15,000
-66400-430	Bc Ind Dev Bd Operations	298,475	321,125	343,600
-66400-440	Bc Ind Dev Bd Development Agreements	161,050	116,800	120,000
-66400-450	Bc Ind Dev Bd Idb Park Operations	42,925	42,925	43,000
		502,450	480,851	506,600
-67000-430	Bl Co Family Ser Grants	23,000	24,600	24,600
-68000-430	Vo Rehabilitation Grants	41,705	55,610	55,610
-70050-705	Transfer Of Funds	6,029,590	6,156,990	6,882,820
-70050-735	Transfer Of Funds Schools	1,095,000	500,000	170,000
-70050-740	Transfer Of Funds	2,328,050	446,510	2,181,340
		9,452,640	7,103,500	9,234,160

**General Fund - 110
EXPENDITURES
FY24 Budget**

		<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
110-	Total	33,262,498	30,816,236	35,387,956
	Beginning Fund Balance	13,245,986	15,225,388	21,065,393
	Ending Fund Balance	15,225,388	21,065,393	20,786,287
	Number of FTE Employees	186	205	207

General Purpose Schools - Fund 141
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
141	Education/Schools			
-36420	Operating Transfer In	170,000		
-40110	Current Prop Tax-County	4,580,762	4,929,900	4,175,000
-40120	Trustee - Prior Year	62,316	51,150	70,000
-40130	Clerk & Master-Prior Yrs	25,065	24,200	30,000
-40140	Interest & Penalty	11,952	13,450	15,000
-40162	In Lieu Of Taxes-Local Util.	34,583	39,500	36,000
-40210	Sales Tax-County	4,749,934	5,114,300	5,900,000
-40270	Business Tax	132,940	155,100	120,000
-40610	City Appropriation	3,921,926	3,921,900	4,020,000
-41110	Marriage Licenses	1,151	1,310	1,100
-43511	Tuition-Regular	330,550	330,550	300,000
-44110	Interest Earned	(4,957)	34,250	35,000
-44570	Contributions & Gifts	129,671	12,530	10,000
-44990	Other Local Revenue	73,949	54,440	25,000
-46511	Basic Education Program	9,980,718	10,550,000	13,250,000
-46515	Lottery Pre-K	167,364	175,000	175,000
-46520	Food Service State Matching	8,966	9,898	5,800
-46550	Driver Education	4,258	4,258	4,900
-46590	Other State Funds	117,788	50,580	0
-46591	Coord School Health-Arra	80,000	80,000	0
-46610	Career Ladder Prog	24,009	10,788	14,500
-46850	Mixed Drink Tax	98,074	98,100	100
-46990	Family Resource Center Grant	29,612	30,845	0
-47111	USDA - Lunch	0	515,385	700,000
-47113	USDA, Breakfast	0	165,300	225,000
-47114	USDA - Other	0	44,125	30,600
-47309	Literacy Programs	23,000	0	0
-47590	Other Federal	0	7,081	57,000
-49800	Education - Transfer In	350,000	500,000	0
-62100	Other Revenue - Financing	41,623	0	0
	Total	25,145,254	26,923,940	29,200,000

General Purpose Schools - Fund 141
EXPENDITURES
FY24 Budget

		<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Proposed</u>
	Salaries	19,279,744	21,524,623	23,452,742
	Other	4,819,936	4,933,013	5,747,258
141-	Total Expenditures	24,099,680	26,457,636	29,200,000
	Beginning Fund Balance	\$ 2,431,398	\$ 3,476,972	\$ 3,943,267
	Ending Fund Balance	\$ 3,476,972	\$ 3,943,267	\$ 3,943,267
	Number of FTE Employees	247	296	306

State Street Aid - Fund 121
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
121				
-35300	Interest	162	6000	6500
-41500	Intergovernmental - State Street Aid	376,483	415,000	456,500
	Total	376,645	421,000	463,000

State Street Aid - Fund 121
EXPENDITURES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
121-				
-44250-490	Street Resurfacing	455,682	485,000	590,000
-44250-493	Street Striping	10,000	10,000	10,000
	Total	<u>465,682</u>	<u>495,000</u>	<u>600,000</u>
	Beginning Fund Balance	396,738	307,701	233,701
	Ending Fund Balance	307,701	233,701	96,701

Drug Fund - Fund 130
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
130	Drug Fund			
-31200	Dvd Sales - Dvd Sales	1,590	30	100
-31500	Drug Seizure Funds	33,413	20,500	25,000
-35300	Int On Investments	47	1,470	2,000
-36500	Sale Of Equipment	4,000	0	0
	Total	39,050	22,000	27,100

**Drug Fund - 130
EXPENDITURES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
130-				
-42129-230	Dues	0	18,000	0
-42129-335	K-9	0	0	23,530
-42129-635	Vehicles	1,967	0	0
-42129-640	Computer Equipment	1,405	0	0
	Total	3,372	18,000	23,530
	Beginning Fund Balance	84,300	119,979	123,979
	Ending Fund Balance	119,979	123,979	127,549

**Capital - Fund 310
REVENUES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
310	Capital			
-13000	Interest On Investments	124	3,875	4,500
-26000	Equipment Replacement	268,010	285,000	218,500
-38000	Charges For Comp Svcs	424,940	438,500	816,000
	Total	693,074	727,375	1,039,000

**IT Capital - Fund 310
EXPENDITURES
FY24 Budget**

	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
310-			
-62000 Computer Equipment	199,992	302,005	264,500
-62100 Professional & Consulting	13,716	0	0
-62500 Maintenance & Warranty	401,943	453,500	499,000
-62600 ERP Software Conversion	0	140,000	471,000
Total	615,651	895,505	1,234,500
Beginning Fund Balance	300,405	377,828	209,698
Ending Fund Balance	377,828	209,698	14,198

Landscape/Sidewalk/Greenway - Fund 316
REVENUES
FY24 EstimatedBudget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
316	Landscape/Sidewalk/Greenway			
-32000	Landscaping Projects Revenue	139,840	35,842	35,000
-33000	Sidewalk Projects Revenue	19,989	29,308	30,000
-36100	Interest Earned	118	4,700	5,000
	Total	159,947	69,850	70,000

**Landscaping - Fund 316
EXPENDITURES
FY24 Budget**

		<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Proposed</u>
316-				
-42220-920	Landscaping Projects	0	0	150,000
-42220-930	Sidewalk/Greenway Projects	0	0	25,000
	Total	0	0	175,000
	Beginning Fund Balance	166,770	326,717	396,567
	Ending Fund Balance	326,717	396,597	291,567

Equipment Replacement Fund - Fund 620
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
620	Equipment Replacement Fund			
-36100	Interest	95	6,510	4,000
-36420	Approp.Transfer Fr.Other Funds	1,984,550	356,510	491,340
	Total	1,984,645	363,020	495,340

Equipment Replacement - Fund 620
EXPENDITURES
FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
620-				
-64000-636	Fire Equipment/Vehicles	1,500,000	26,419	67,100
-64000-637	Police Equipment/Vehicles	476,910	219,489	581,060
	Total	1,976,910	245,908	648,160
	Beginning Fund Balance	370,780	378,515	495,627
	Ending Fund Balance	378,515	495,627	342,807

**ADA - Fund 340
REVENUES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estiamted	Proposed
340	ADA			
-36100	Interest Earned	66	3,036	4,000
-36961	Operating Transfer-In	90,000	90,000	90,000
	Total	90,066	93,036	94,000

ADA Improvements - Fund 340
EXPENDITURES
FY24 Budget

		<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Proposed</u>
340-				
-41920-920	ADA Facility Improvements	0	0	25,000
-41920-930	ADA PROWAG Improvements	0	10,000	65,000
	Total	0	10,000	90,000
	Beginning Fund Balance	69,305	159,371	242,407
	Ending Fund Balance	159,371	242,407	246,407

Water & Wastewater Ops - Fund 411
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411	Water & Wastewater Operations			
-64700	Local Grants	2,842	2,933	2,500
-64800	ARPA Grant	973,792	1,800,000	187,000
-80500	Meter Service	168,938	247,500	175,000
-80600	Sewer Service Inside	37,890	160,000	100,000
-80700	Sewer Service Outside	8,695	12,000	8,500
-81002	Sales Res & Comm	6,255,293	7,002,684	7,151,370
-81003	Backflow / Grease Trap Fees	48,891	51,300	50,000
-81102	ARCONIC Water	1,788,256	1,750,520	1,695,040
-81302	Tuckaleechee	1,097,642	1,295,376	1,350,340
-81450	Knox-Chapman Sales	9,251	1,523	0
-81502	Inside Sewer	2,807,689	3,201,506	3,305,950
-81510	Alcoa,Inc. Sewer	1,601,223	1,009,176	1,333,220
-81602	Outside Sewer	2,437,158	2,645,019	2,739,000
-81702	Maryville Sewer Customers	4,995	5,241	5,220
-81870	Water Utility - Capital Contributions-Water	25,400	0	0
-81880	Sewer Utility - Capital Contributions-Sewer	903,513	0	0
-82000	Penalties	124,371	124,650	130,000
-82400	Miscellaneous	61,201	15,000	15,000
-82500	Bad Debt Recovery	6,358	3,000	5,000
-82600	Interest On Investments	15,201	240,600	240,000
-83600	Fed./State Grant	0	3,988	0
-83800	Idb Funds	49,396		0
-85100	Property Rental-Credit Union	2,580	2,580	2,580
-85200	Fire Hydrant Rental	42,743	51,200	51,800
-85500	Insurance Proceeds	9,844	3,322	5,000
-86500	Sale Of Equipment	12,499	2,129	10,000
	Total	18,495,661	19,631,247	18,562,520

Water & Sewer - Fund 411
EXPENSES
FY24 Budget

	<u>2022</u>	<u>2023</u>	<u>2024</u>
	Actual	Estimated	Proposed
411-81000 Administration			
-81000-110 Wages	389,448	380,869	420,418
-81000-130 Overtime	215	898	0
-81000-140 Fica	31,844	27,649	34,918
-81000-150 Retirement	(215,227)	60,425	58,959
-81000-155 Retirement Settlement	9,775	16,914	22,477
-81000-160 Hosp Ins	68,419	68,080	77,427
-81000-162 Life/Ad&d	1,318	1,282	1,527
-81000-163 Dental Ins	4,974	4,699	5,979
-81000-170 Workmen Comp	1,141	478	6,020
-81000-185 Retiree Insurance	237	369	708
-81000-190 Other Per Ser	8,335	12,157	13,539
-81000-205 Drug/Alcohol Test	456	579	500
-81000-209 Public Education	0	50	400
-81000-210 Professional Ser	71,347	14,379	25,500
-81000-220 Mailing	36	50	150
-81000-230 Dues	13,095	15,530	17,800
-81000-233 Regulatory Fees & Licenses	16,554	16,401	20,000
-81000-240 Advertising	1,831	1,259	1,000
-81000-241 Legal Fees	48,000	49,500	51,500
-81000-250 Training Expenses	3,949	3,665	10,500
-81000-251 Business/Public Relations	0	289	200
-81000-252 Improvement Teams	1,042	1,543	1,800
-81000-258 GIS Systems	34,697	41,038	42,020
-81000-259 MACNET	16,500	16,500	16,500
-81000-260 Printing	10	192	200
-81000-265 Computer Software	8,188	10,964	31,710
-81000-270 Maint Contr	3,949	3,024	1,700
-81000-276 Radio Sys. Annual Contracts	2,784	877	3,010
-81000-280 Utilities	3,243	3,163	3,500
-81000-310 Office Supply	665	185	200
-81000-312 Other Operating Supplies	176	66	250
-81000-320 Small Tools	180	100	500
-81000-330 Uniforms	340	421	530
-81000-340 Auto Parts	121	0	300
-81000-360 Gas	530	490	1,000
-81000-375 Safety	21	78	300
-81000-410 Insurance	10,755	9,060	9,340
-81000-420 Repair & Maintenance	0	201	0
-81000-450 Depreciation	10,896	14,205	14,350
-81000-510 Costs Recovered	19,626	25,038	24,230
-81000-512 Cost Recovery - Service Center	78,580	105,815	116,880
-81000-514 Cost Recovery - Fleet Maint.	7,928	14,072	8,430
-81000-535 Equipment Lease	1,482	1,421	2,200

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
-81000-630	Machinery/Equipment	0	5,542	0
-81000-640	Computer Equipment	636	0	500
		658,096	929,517	1,048,972

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

	2022 Actual	2023 Estimated	2024 Proposed
411-81030 Accounting & Collecting			
-81030-110 Wages	415,344	532,091	532,523
-81030-130 Overtime	507	15,900	0
-81030-140 Fica	31,952	27,145	41,758
-81030-150 Retirement	38,692	43,747	81,323
-81030-155 Retirement Settlement	20,391	86,805	2,717
-81030-160 Hosp Ins	114,626	142,916	153,816
-81030-162 Life/Ad&d	1,640	2,076	2,208
-81030-163 Dental Ins	6,889	9,693	11,877
-81030-170 Worker Comp	298	1,424	6,428
-81030-185 Retiree Insurance	3,938	4,070	4,487
-81030-190 Other Personal Services	16,786	11,140	10,608
-81030-205 Drug/Alcohol Test	21	136	100
-81030-210 Professional Services	2,730	2,541	3,000
-81030-214 Credit Card Processing Fees	96,621	14,169	5,000
-81030-220 Mailing	78,015	65,059	78,000
-81030-225 Billing Process	24,013	13,604	20,000
-81030-230 Dues	0	25	50
-81030-235 Accounting/Auditing	8,730	9,000	11,500
-81030-240 Advertising	6,386	0	0
-81030-250 Training Expenses	52	4,350	2,000
-81030-251 Business/Public Relations	43	54	200
-81030-252 Improvement Teams	225	334	750
-81030-255 Repair/Maint Office Equip	0	0	0
-81030-260 Printing	0	190	500
-81030-265 Computer Software	0		0
-81030-270 Maint. Contract	4,173	4,484	5,000
-81030-276 Radio Sys. Annual Contract	0	120	650
-81030-280 Utilities	1,989	4,070	5,000
-81030-295 Collection Fees	4,454	5,248	5,000
-81030-310 Office Supply	3,403	3,384	5,500
-81030-312 Other Operating Supplies	0	300	0
-81030-320 Small Tools	0	2,305	2,000
-81030-330 Uniforms	422	2,241	3,000
-81030-340 Auto Parts	0	4,017	2,000
-81030-360 Gas	0	6,887	7,500
-81030-375 Safety Supplies	0	500	300
-81030-410 Insurance	1,826	4,825	4,970
-81030-450 Depreciation	458	462	470
-81030-513 Cost Recovery - IT	139,440	212,100	237,840
-81030-530 Rent	57,000	57,000	57,000
-81030-635 Vehicles	0	13	0
-81030-640 Computer Equipment	1,189	3,109	1,500
	1,082,253	1,297,537	1,306,575

Water & Sewer - Fund 411
EXPENSES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81100	Supervision			
-81100-110	Wages	203,730	267,867	328,069
-81100-125	Standby Pay	8,037	8,523	7,175
-81100-130	Overtime	14,302	29,941	15,375
-81100-140	Fica	17,403	22,890	27,656
-81100-150	Retirement	26,811	34,056	36,350
-81100-151	Closed Plan Retirement	268,104	227,203	187,489
-81100-155	Retirement Supplement	0	31,178	0
-81100-160	Hosp Ins	46,228	61,828	70,200
-81100-162	Life/Ad&d	792	1,070	1,257
-81100-163	Dental Ins	3,570	4,775	5,421
-81100-170	Workmen Comp	3,564	3,801	8,018
-81100-185	Retiree Insurance	2,557	2,952	2,952
-81100-190	Other Per Ser	(2,802)	9,900	10,905
-81100-205	Drug/Alcohol Test	0	0	100
-81100-210	Professional & Consulting Serv	0	65,000	0
-81100-233	Regulatory Fees & Licenses	0	219	300
-81100-250	Training Expenses	2,463	2,634	6,000
-81100-252	Improvement Teams	0	152	200
-81100-280	Utilities	4,183	1,700	4,000
-81100-310	Office Supply	0	100	100
-81100-312	Other Operating Supplies	0	0	100
-81100-330	Uniforms	611	524	600
-81100-340	Auto Parts	8	713	1,000
-81100-360	Gas	1,688	2,566	1,600
-81100-410	Insurance	1,603	1,460	1,510
-81100-450	Depreciation	6,648	10,951	11,060
-81100-630	Machinery & Equipment	0	0	0
-81100-635	Vehicles	36	0	0
-81100-640	Computer Equipment	1,360	410	1,500
		610,896	792,412	728,937

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

	2022 Actual	2023 Estimated	2024 Proposed
411-81200 Water Treatment Plant			
-81200-110 Wages	553,367	508,183	578,818
-81200-130 Overtime	607	3,780	5,125
-81200-140 Fica	43,476	37,218	45,109
-81200-150 Retirement	52,549	71,559	81,462
-81200-155 Retirement Settlement	(9,570)	0	0
-81200-160 Hosp Ins	144,678	119,800	140,400
-81200-162 Life/Ad&d	2,138	1,865	2,321
-81200-163 Dental Ins	9,456	7,345	10,841
-81200-170 Workmen Comp	8,674	9,864	13,319
-81200-185 Retiree Insurance	10,432	11,349	9,420
-81200-190 Other Per Ser	15,643	7,450	5,700
-81200-205 Drug/Alcohol Test	217	114	250
-81200-210 Professional & Consulting Serv	10,798	10,038	15,000
-81200-220 Mailing	106	219	350
-81200-230 Dues	848	638	950
-81200-233 Regulatory Fees & Licenses	8,050	8,550	8,500
-81200-240 Advertising	387	3,079	2,000
-81200-250 Training Expenses	11,123	6,375	12,000
-81200-251 Business/Public Relations	0	0	100
-81200-252 Improvement Teams	88	385	400
-81200-260 Printing	165	175	250
-81200-270 Rental/Maint Contracts	5,058	4,780	7,600
-81200-280 Utilities	468,603	471,942	490,000
-81200-290 Other Contr Ser	6,630	7,880	16,250
-81200-310 Office Supply	541	678	1,300
-81200-312 Other Operating Supplies	1,818	979	2,000
-81200-315 Lab Supply	8,713	13,908	17,500
-81200-320 Small Tools	0	328	300
-81200-330 Uniforms	3,045	2,089	4,300
-81200-340 Auto Parts	1,345	2,827	5,000
-81200-350 Elec Plumbing	0	0	250
-81200-355 Chemical Supplies	114,354	212,645	210,000
-81200-360 Gas	3,512	2,956	3,800
-81200-375 Safety	1,469	544	750
-81200-410 Insurance	55,531	54,662	56,310
-81200-420 Repair & Maint	48,218	81,956	90,000
-81200-422 Building & Grounds Maint.	0	28	500
-81200-450 Depreciation	1,164,327	1,176,091	1,187,850
-81200-630 Machinery & Equipment	0	9,600	185,000
-81200-635 Vehicle Equipment	0	21	0
-81200-640 Computer Equipment	2,080	187	800
	2,748,476	2,852,086	3,211,825

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81250	Environmental Compliance			
-81250-110	Wages	61,187	69,197	86,095
-81250-130	Overtime	5	445	0
-81250-140	Fica	4,640	5,269	6,713
-81250-150	Retirement	5,912	4,113	5,884
-81250-160	Hosp Ins	16,380	18,330	21,060
-81250-162	Life/Ad&d	257	273	348
-81250-163	Dental Ins	1,265	1,310	1,626
-81250-170	Workmen Comp	1,023	1,261	1,939
-81250-190	Other Pers Services	1,630	1,350	1,645
-81250-205	Drug/Alcohol Test	0	0	100
-81250-210	Professional Services	7,935	31,603	60,000
-81250-220	Mailing	0	0	100
-81250-230	Dues	10	0	770
-81250-233	Regulatory Fees & Licenses	100	100	880
-81250-250	Training Expenses	1,110	1,221	6,070
-81250-252	Improvement Teams	0	0	800
-81250-265	Computer Software	0	110	1,520
-81250-270	Maint. Contracts	0	0	250
-81250-280	Utilities	434	442	700
-81250-310	Office Supplies	22	376	100
-81250-312	Other Operating Supplies	81	276	200
-81250-320	Small Tools	173	407	5,000
-81250-330	Uniforms	98	150	1,500
-81250-340	Auto Parts	70	1,085	1,400
-81250-360	Gas	2,084	1,813	2,500
-81250-375	Safety Supplies	99	45	200
-81250-410	Insurance	641	643	670
-81250-420	Repair & Maint	0	0	450
-81250-635	Vehicle Equipment		65	0
		105,156	139,883	208,520

Water & Sewer - Fund 411
EXPENSES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81300	Transmission & Distribution			
-81300-110	Wages	244,002	331,338	377,466
-81300-125	Standby Pay	15,185	14,107	15,375
-81300-130	Overtime	23,377	36,410	46,125
-81300-140	Fica	24,928	27,648	34,076
-81300-150	Retirement	26,298	65,054	59,838
-81300-160	Hosp Ins	103,369	104,681	121,992
-81300-162	Life/Ad&d	1,385	1,390	1,716
-81300-163	Dental Ins	7,425	7,376	9,420
-81300-170	Workmen Comp	5,214	6,376	10,084
-81300-185	Retiree Insurance	11,071	12,785	12,785
-81300-190	Other Per Ser	10,462	7,363	6,477
-81300-205	Drug/Alcohol Test	0	0	100
-81300-210	Professional Serv	9,448	0	0
-81300-230	Dues	294	300	500
-81300-233	Regulatory Fees & Licenses	15,060	13,348	16,500
-81300-250	Training Expenses	680	1,929	4,000
-81300-252	Improvement Teams	365	648	500
-81300-254	Emergency Meals	162	587	800
-81300-260	Printing	58	0	0
-81300-270	Maint Contr	2,311	0	300
-81300-276	Radio Sys. Annual Contract	1,023	0	1,150
-81300-280	Utilities	60,447	71,838	60,000
-81300-310	Office Supply	1	10	100
-81300-312	Other Operating Supplies	2,332	2,327	2,500
-81300-320	Small Tools	4,322	5,032	4,200
-81300-330	Uniforms	3,990	5,317	6,000
-81300-340	Auto Parts	21,576	13,917	20,000
-81300-360	Gas	34,402	24,425	30,000
-81300-370	Const Mtrls	27,890	21,465	90,000
-81300-375	Safety	4,041	1,940	4,700
-81300-390	Other Commodities	12	0	2,150
-81300-410	Insurance	14,681	14,949	15,400
-81300-420	Repair & Maint	189,600	178,983	250,000
-81300-425	Fire Hydrant-Install & Maint	3,215	0	0
-81300-450	Depreciation	700,876	763,157	770,790
-81300-490	Water Line Relocation	0	0	0
-81300-495	Water Line Replacement	0	0	50,000
-81300-510	Costs Recovered	8,119	12,563	8,830
-81300-620	Communication Equipment	0	62	500
-81300-630	Machinery & Equipment	5,844	2,826	21,550
-81300-635	Vehicle Equipment	4,984	449	
-81300-640	Computer Equipment	0	170	1,200
		1,588,449	1,750,768	2,057,124

Water & Sewer - Fund 411
EXPENSES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81400	Meter Shop			
-81400-110	Wages	140,056	42,645	52,285
-81400-125	Standby Pay	12,490	0	12,813
-81400-130	Overtime	24,588	26	0
-81400-140	Fica	13,133	3,114	5,041
-81400-150	Retirement	16,601	8,457	5,706
-81400-160	Hosp Ins	53,820	16,640	15,600
-81400-162	Life/Ad&d	680	228	228
-81400-163	Dental Ins	3,829	1,285	1,205
-81400-170	Workmen Comp	3,448	3,560	1,490
-81400-185	Retiree Insurance	3,073	3,732	2,646
-81400-190	Other Per Ser	1,934	800	800
-81400-205	Drug/Alcohol Test	30	25	100
-81400-208	Tuition Reimbursement	0	2,500	0
-81400-210	Professional Services	37,986	0	0
-81400-220	Mailing	132	0	0
-81400-250	Training Expenses	1,225	1,017	2,500
-81400-252	Improvement Teams	0	0	50
-81400-270	Maint Contr	5,577	21,741	10,000
-81400-276	Radio Sys. Annual Contracts	468	0	0
-81400-280	Utilities	5,420	2,466	0
-81400-310	Office Supply	(2,050)	200	200
-81400-312	Other Operating Supplies	0	(846)	0
-81400-320	Small Tools & Minor Equipment	5,238	1,037	1,500
-81400-330	Uniforms	2,455	0	500
-81400-340	Auto Parts	2,178	40	1,000
-81400-360	Gas	8,882	0	3,000
-81400-375	Safety Supplies	336	65	0
-81400-390	Other Commodities	0	0	0
-81400-410	Insurance	3,321	0	3,180
-81400-420	Repair & Maint	27,328	36,071	50,000
-81400-425	Meter & Devices	292,675	300,000	350,000
-81400-450	Depreciation	178,695	170,437	172,140
-81400-620	Communication Equipment	0	0	150
-81400-630	Machinery & Equipment	9	0	0
-81400-635	Vehicle Equipment	337	0	0
-81400-640	Computer Equipment	1,697	1,761	1,000
		845,591	617,001	693,134

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81500	Water Maintenance			
-81500-110	Wages	152,341	158,544	179,948
-81500-125	Standby Pay	15,130	16,304	16,400
-81500-130	Overtime	3,608	7,973	8,200
-81500-140	Fica	12,873	13,931	17,856
-81500-150	Retirement	11,440	29,680	27,623
-81500-155	Retirement Supplement	0	0	25,856
-81500-160	Hosp Ins	46,800	46,800	46,800
-81500-162	Life/Ad&d	668	700	743
-81500-163	Dental Ins	3,614	3,614	3,614
-81500-170	Workmen Comp	3,256	3,622	4,465
-81500-185	Retiree Insurance	90	90	3,713
-81500-190	Other Per Ser	2,214	2,850	3,000
-81500-205	Drug/Alcohol Test	0	25	100
-81500-230	Dues	90	90	400
-81500-233	Regulatory Fees & Licenses	0	100	100
-81500-250	Training Expenses	0	0	500
-81500-252	Improvement Teams	0	0	100
-81500-280	Utilities	1,024	1,023	1,200
-81500-290	Contractual Services	81,107	14,730	19,900
-81500-310	Office/Jantrl. Supp & Books	0	0	100
-81500-312	Other Operating Supplies	47	312	300
-81500-320	Small Tools	41	532	500
-81500-330	Uniforms	1,890	2,421	2,100
-81500-340	Auto Parts	963	2,855	4,000
-81500-360	Gas	5,623	6,126	6,200
-81500-375	Safety	401	388	400
-81500-410	Insurance	2,410	2,084	2,150
-81500-420	Repair & Maintenance	66,958	36,806	65,960
-81500-425	Low Pressure Sewer Pump Station	4,786	7,250	15,000
		417,374	358,850	457,228

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81600	Wastewater Collection			
-81600-110	Wages	352,659	368,613	474,272
-81600-125	Standby Pay	17,133	16,749	17,938
-81600-130	Overtime	24,279	51,745	51,250
-81600-140	Fica	29,766	30,971	42,219
-81600-150	Retirement	43,922	71,502	78,381
-81600-160	Hosp Ins	113,711	103,317	145,392
-81600-162	Life/Ad&d	1,603	1,497	2,110
-81600-163	Dental Ins	8,223	7,709	11,226
-81600-170	Workmen Comp	6,320	8,808	12,512
-81600-185	Retiree Insurance	7,227	8,347	8,347
-81600-190	Other Per Ser	17,692	7,598	8,427
-81600-205	Drug/Alcohol Test	0	0	100
-81600-233	Regulatory Fees & Licenses	250	250	400
-81600-250	Training Expenses	9	0	900
-81600-252	Improvement Teams	153	155	300
-81600-254	Emergency Meals	0	207	300
-81600-270	Maint Contr	2,375	2,375	2,500
-81600-280	Utilities	25,492	24,769	28,000
-81600-290	Other Contracted Services	0	0	3,500
-81600-312	Other Operating Supplies	1,923	1,908	1,600
-81600-320	Small Tools	2,384	3,886	4,000
-81600-330	Uniforms	3,640	4,555	6,000
-81600-340	Auto Parts	41,233	21,881	20,000
-81600-360	Gas	22,290	29,447	30,000
-81600-370	Const Mtrls	7,425	15,000	25,000
-81600-375	Safety Supplies	3,163	2,174	4,000
-81600-410	Insurance	3,654	3,399	3,440
-81600-420	Repair & Maintenance	8,366	25,030	100,000
-81600-450	Depreciation	869,321	907,070	916,140
-81600-490	Sewer Rehabilitation	63,712	349,458	400,000
-81600-510	Costs Recovered	11,878	11,520	9,300
-81600-620	Communication Equipment	0	2,800	2,800
-81600-630	Machinery & Equipment	800	3,006	13,800
-81600-635	Vehicle	36	21	0
		1,690,639	2,085,768	2,424,154

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81800	Wastewater Treatment Plant			
-81800-430	Plant Operations	1,631,351	1,690,969	1,995,290
-81800-740	Debt Principal & Interest	638,789	1,115,580	1,109,050
		<u>2,270,140</u>	<u>2,806,549</u>	<u>3,104,340</u>

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81850	Debt Service			
-81850-490	In-Lieu-Of-Taxes	400,000	400,000	400,000
-81850-605	Amortization of Bond Premium	161,756	162,000	162,000
-81850-710	Debt Principal Payments	168,333	0	0
-81850-720	Debt Interest Payments	950,532	1,606,080	1,797,130
-81850-740	Debt Related Fees	2,292	5,000	2,500
		<u>1,682,913</u>	<u>2,173,080</u>	<u>2,361,630</u>

**Water & Sewer - Fund 411
EXPENSES
FY24 Budget**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
411-81900 Special Projects			
-81900-658 AMI Meter Replacement	0	0	0
-81900-660 Environmental Projects	0	0	0
-81900-681 Raw Water Intake	0	0	0
-81900-684 Lift Station Replacement	0	0	0
-81900-687 Replacement of Galvanized Lines	72,301	0	0
-81900-688 Lincoln Valve Replacement	0	0	0
-81900-699 WTP Improvements	0	0	0
-81900-703 TDOT Relocation Ph3 Eng	0	0	0
-81900-705 TDOT Relocation Ph2 Eng	0	0	0
-81900-706 TDOT Relocation Ph4 Eng	0	0	0
	72,301	0	0
Total	13,772,284	15,803,451	17,602,439
Beginning Fund Balance	28,263,604	32,986,984	36,814,779
Ending Fund Balance	32,986,984	36,814,779	37,774,860

Stormwater Ops - Fund 413
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
413	Stormwater Operations			
-34410	Operation - Residential	229,321	231,000	240,000
-34415	Operation - Commercial/Industrial	1,106,228	1,167,850	1,190,650
-35110	Sale Of Equipment/Property	47,000	0	0
-35410	Row Repair - Row Repair	9,057	23,137	10,000
-36110	Operation - Interest	424	14,300	24,000
-36114	Misc. Revenue	400	93	150
-64700	Local Grants	3,056	100	100
	Total	1,395,486	1,436,480	1,464,900

Stormwater - Fund 413

EXPENSES

FY24 Budget

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
413-82000	Admin & Engineering			
-82000-110	Wages - Regular	189,786	222,911	255,411
-82000-130	Overtime	139	271	0
-82000-140	Fica	14,328	16,718	20,055
-82000-150	Retirement	(2,485)	27,602	30,895
-82000-151	Old City Pension Plan	6,108	5,191	2,641
-82000-155	Retirement Supplement	2,185	0	2,697
-82000-160	Hospitalization/Insurance	40,119	45,826	56,991
-82000-162	Life/Ad&d	687	775	994
-82000-163	Dental Insurance	3,033	3,181	4,401
-82000-170	Workmen's Compensation	818	1,768	4,361
-82000-185	Retiree Insurance	723	736	730
-82000-190	Other Personal Services	6,594	4,160	4,041
-82000-205	Drug/Alcohol Test	0	16	100
-82000-208	Employee Education	0	300	0
-82000-209	Public Education	1,510	1,117	4,750
-82000-210	Professional Services	15,570	31,288	115,000
-82000-225	Utility Processing	13,146	0	7,000
-82000-230	Dues,Memberships & Subscript.	747	4,634	1,200
-82000-233	Regulatory Fees & Licenses	3,419	1,161	3,500
-82000-235	Accounting/Auditing	970	3,525	1,500
-82000-240	Advertising	1,356	1,000	1,400
-82000-241	Legal Fees	5,760	46	6,200
-82000-250	Training Expenses	4,246	5,198	6,320
-82000-251	Business/Public Relations	11	4,710	300
-82000-252	Improvement Teams	341	280	800
-82000-258	Gis-System	34,669	1,409	42,020
-82000-260	Printing	10	32,180	100
-82000-265	Computer Software	7,673	0	14,440
-82000-270	Maintenance Contracts	1,490	8,408	1,500
-82000-276	Radio Sys. Annual Contracts	761	1,065	1,080
-82000-280	Utilities	2,595	329	2,500
-82000-310	Office Supplies	513	2,122	300
-82000-312	Other Operating Supplies	170	96	500
-82000-320	Small Tools	0	66	500
-82000-330	Uniforms	413	0	580
-82000-340	Auto Parts	31	440	1,500
-82000-360	Gasoline	3,764	1,280	2,500
-82000-375	Safety Supplies	0	1,691	100
-82000-410	Insurance	2,321	3	1,700
-82000-435	Easements	0	1,641	0
-82000-450	Depreciation	0	7,045	7,120
-82000-512	Cost Recovery - Service Center	6,045	8,139	8,990
-82000-513	Cost Recovery - It	14,480	13,835	18,300

Stormwater - Fund 413
EXPENSES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
-82000-535	Equip Lease	178	171	250
-82000-630	Machinery & Equipment	0	5,542	0
-82000-640	Computer Equipment	637	0	470
		384,861	467,875	635,737

Stormwater - Fund 413

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
413-82300	Operations & Maintenance			
-82300-110	Wages - Regular	236,927	221,703	252,674
-82300-125	Standby Pay	6,907	7,657	7,175
-82300-130	Overtime	12,199	9,246	10,250
-82300-140	Fica	20,344	16,628	21,624
-82300-150	Retirement	5,632	39,970	39,384
-82300-155	Retirement Settlement	28,690	6,354	7,621
-82300-160	Hospitalization / Insurances	78,166	71,473	78,000
-82300-162	Life/Ad&d	1,013	990	1,128
-82300-163	Dental Insurance	5,485	5,213	6,023
-82300-170	Workmen's Compensation	6,699	7,793	15,602
-82300-185	Retiree Insurance	9,700	12,023	10,523
-82300-190	Other Personal Services	4,603	4,405	4,950
-82300-205	Drug/Alcohol Test	167	114	200
-82300-210	Professional Services	0	0	14,500
-82300-233	Regulatory Fees & Licenses	0	0	200
-82300-250	Training Expenses	255	962	1,000
-82300-252	Improvement Teams	418	244	500
-82300-276	Radio Sys. Annual Contract	407	0	500
-82300-280	Utilities	1,202	1,200	1,400
-82300-290	Landfill Services	770	0	500
-82300-312	Other Operating Supplies	468	499	800
-82300-320	Small Tools	1,473	1,078	2,000
-82300-330	Uniforms	2,647	2,003	2,550
-82300-340	Auto Parts	21,630	13,411	18,000
-82300-360	Gasoline	18,569	20,724	15,000
-82300-375	Safety Supplies	540	528	900
-82300-410	Insurance	2,767	2,496	2,580
-82300-420	Repair & Maintenance	19,190	2,779	20,000
-82300-429	Emergency Response	0	0	2,000
-82300-450	Depreciation	104,133	81,318	77,640
-82300-490	Storm Sewer Rehab.	5,660	0	200,000
-82300-510	Cost Recovered	87,550	100,301	127,310
-82300-635	Vehicles	9	0	0
-82300-640	Computer Equipment	0	0	1,000
-82300-691	Roadway Improvements	0	0	0
		684,220	631,108	943,534

Stormwater - Fund 413

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
413-82400	Street Cleaning			
-82400-110	Wages - Regular	49,695	53,541	57,293
-82400-125	Standby Pay	1,900	693	2,050
-82400-130	Overtime Pay	2,834	1,808	3,588
-82400-140	Fica	4,031	4,016	4,928
-82400-150	Retirement	2,019	11,153	10,734
-82400-160	Hospitalization Insurance	15,600	15,600	15,600
-82400-162	Life / Ad&d	221	227	241
-82400-163	Dental Ins	389	389	1,205
-82400-170	Workmen's Compensation	962	1,118	3,563
-82400-185	Retiree Insurance	(511)	0	0
-82400-190	Other Personal Services	3,011	3,011	1,500
-82400-270	Maintenance Contracts	0	759	0
-82400-290	Landfill Services	23,544	9,876	25,000
-82400-312	Other Operating Supplies	114	181	200
-82400-320	Small Tools	222	31	200
-82400-330	Uniforms	422	490	500
-82400-340	Auto Parts	7,275	7,876	8,000
-82400-360	Gasoline	10,500	21,162	9,000
-82400-375	Safety	23	41	100
-82400-410	Insurance	517	487	510
-82400-420	Repair & Maintenance		81	0
-82400-450	Depreciation	26,252	26,514	26,780
		149,020	159,052	170,992
	Total	1,218,101	1,258,036	1,750,263
	Beginning Fund Balance	2,806,029	2,983,414	3,161,858
	Ending Fund Balance	2,983,414	3,161,858	2,876,495

**Electric Department - Fund 415
REVENUES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
415	Electric Department			
-91000	Power Sales	68,388,520	79,397,050	80,925,100
-92000	Rental	1,159,844	1,052,750	1,100,000
-93000	Customer Penalties	444,229	463,900	465,000
-94000	Misc Revenue	490,246	517,900	500,000
-95000	Interest on Investments	6,794	75,000	107,000
-97000	Tree Trimming	1,007,460	1,025,100	1,025,000
-98000	Aid in Construction	972,205	1,234,950	750,000
	Total	<u>72,469,298</u>	<u>83,766,650</u>	<u>84,872,100</u>

Electric - Fund 415
EXPENSES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-91000	Administration			
. . -91000-110	Wages	419,823	433,406	465,114
. . -91000-130	Overtime	(553)	622	0
. . -91000-140	Fica	31,941	32,505	38,513
. . -91000-150	Retirement	7,607	76,590	72,187
. . -91000-155	Retirement Settlement	0	16,914	22,477
. . -91000-160	Hosp Ins	74,243	75,348	75,348
. . -91000-162	Life/Ad&d	1,437	1,440	1,621
. . -91000-163	Dental Ins	5,162	5,285	5,818
. . -91000-170	Workmen Comp	568	768	8,266
. . -91000-185	Retiree Insurance	1,870	2,952	5,664
. . -91000-190	Other Per Ser	18,083	19,500	15,852
. . -91000-205	Drug/Alcohol Testing	0	41	50
. . -91000-208	Tuition Reimbursement	34	0	0
. . -91000-210	Professional Services	0	14	5,000
. . -91000-230	Dues, Memberships, Subs.	34,462	59,556	63,000
. . -91000-240	Advertising	50	0	200
. . -91000-241	Legal Fees	31,059	37,128	51,500
. . -91000-250	Training Expenses	8,012	510	10,500
. . -91000-251	Business/Public Relations	201	176	200
. . -91000-252	Improvement Teams	2,157	5,322	2,000
. . -91000-270	Rental & Maint. Contracts	3,629	3,949	4,000
. . -91000-280	Utilities	9,440	1,782	3,000
. . -91000-290	Other Contracted Services	20,649	21,494	22,000
. . -91000-310	Office/Jantrl. Supp & Books	810	1,246	900
. . -91000-320	Small Tools	0	0	100
. . -91000-330	Uniforms	1,372	0	500
. . -91000-340	Automotive Parts & Materials	1,943	3,203	1,000
. . -91000-410	Insurance	65,449	75,405	68,640
. . -91000-450	Board of Directors	0	0	200
. . -91000-510	Cost Recovered	137,098	126,039	28,960
. . -91000-512	Cost Recovery-Service Center	130,273	175,703	193,300
. . -91000-514	Cost Recovery-Fleet Svcs	11,399	21,716	12,110
. . -91000-535	Lease Purchase	1,601	1,426	2,000
. . -91000-640	Computer Equipment	2,264	1,232	500
		1,022,083	1,201,270	1,180,520

Electric - Fund 415

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-92000	Accounting & Collecting			
. . -92000-110	Wages	923,586	933,153	980,799
. . -92000-125	Standby Pay	20,117	22,765	22,550
. . -92000-130	Overtime	47,845	51,591	52,275
. . -92000-140	Fica	77,136	69,986	83,174
. . -92000-150	Retirement	54,058	154,394	143,563
. . -92000-151	Water/Wastewater	3,424	93,864	0
. . -92000-155	Retirement Supplement	13,511	0	8,151
. . -92000-160	Hosp Ins	266,269	246,701	270,972
. . -92000-162	Life/Ad&d	3,846	3,666	4,167
. . -92000-163	Dental Ins	18,465	17,834	20,923
. . -92000-170	Workmen Comp	6,215	6,690	13,150
. . -92000-185	Retiree Insurance	10,110	0	17,006
. . -92000-190	Other Per Ser	24,005	30,876	23,444
. . -92000-205	Drug/Alcohol Testing	70	179	200
. . -92000-208	Tuition Reimbursement	21	0	0
. . -92000-210	Professional Services	3,525	5,341	5,000
. . -92000-214	Credit Card Processing Fees	240,673	24,659	20,000
. . -92000-220	Mailings	129,244	128,952	133,000
. . -92000-225	Billing Process	33,229	30,074	40,000
. . -92000-230	Dues, Memberships, Subs.	0	30	100
. . -92000-235	Accounting/Auditing	27,469	10,500	13,100
. . -92000-250	Training Expenses	4,951	2,835	5,000
. . -92000-251	Business/Public Relations	429	184	100
. . -92000-252	Improvement Teams	131	250	550
. . -92000-260	Printing	0	75	100
. . -92000-270	Rental & Maint. Contracts	11,797	13,596	13,000
. . -92000-280	Utilities	14,535	7,077	6,500
. . -92000-295	Collection Fees	21,512	17,670	21,000
. . -92000-310	Office Supplies	9,878	7,369	10,000
. . -92000-320	Small Tools & Minor Equipment	201	2,997	2,000
. . -92000-330	Uniforms	4,108	3,437	4,500
. . -92000-340	Automotive Parts & Materials	47,863	43,898	45,000
. . -92000-375	Safety Equipment	0	0	200
. . -92000-390	Other Commodities	12	0	0
. . -92000-450	Provisions-Uncollect-Accts	195,000	180,000	180,000
. . -92000-490	Overage and Shortage	522	325	250
. . -92000-510	Data Processing	18,220	22,329	21,730
. . -92000-513	Cost Recovery-IT	250,527	235,891	279,160
. . -92000-620	Communication Equipment	1,139	1,713	0
. . -92000-630	Machine & Equipment	0	0	0
. . -92000-635	Vehicles	43,764	0	0
. . -92000-640	Computer Equipment	854	6,188	1,000
		2,528,261	2,377,087	2,441,664

Electric - Fund 415

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-93000	Maintenance & Operations			
. . -93000-110	Wages	1,942,778	2,027,259	2,078,265
. . -93000-125	Standby Pay	73,502	80,803	79,950
. . -93000-130	Overtime	439,637	362,407	410,000
. . -93000-140	Fica	190,400	152,044	207,588
. . -93000-150	Retirement	163,832	291,002	252,866
. . -93000-151	Closed Plan Retirement	13,415	347,299	380,990
. . -93000-155	Retirement Supplement	0	0	115,532
. . -93000-160	Hosp Ins	393,435	409,277	404,352
. . -93000-162	Life/Ad&d	6,831	7,584	7,678
. . -93000-163	Dental Ins	24,554	25,513	31,222
. . -93000-170	Workmen Comp	55,031	58,842	61,021
. . -93000-185	Retiree Insurance	18,866	22,788	39,270
. . -93000-190	Other Per Ser	32,993	34,293	29,774
. . -93000-205	Drug/Alcohol Test	880	1,020	800
. . -93000-208	Tuition Reimbursement	434	0	0
. . -93000-230	Dues, Memberships, Subs.	0	0	0
. . -93000-233	Regulatory Fees	22,413	28,907	20,000
. . -93000-240	Advertising	0	0	200
. . -93000-250	Travel	15,293	23,746	48,600
. . -93000-252	Improvement Teams	1,723	1,504	2,500
. . -93000-254	Emergency Meals, Etc	5,051	41	2,000
. . -93000-270	Rental & Maint. Contracts	250,312	227,134	240,000
. . -93000-280	Utilities	9,399	10,395	10,000
. . -93000-290	Tree Trimming	0	27	0
. . -93000-310	Office/Jantrl. Supp & Books	2,829	2,579	3,000
. . -93000-320	Small Tools & Minor Equipment	17,876	8,939	18,000
. . -93000-321	Small Tools & Equipment #2	4,733	3,067	4,000
. . -93000-322	Small Tools & Equipment #3	4,640	5,482	4,000
. . -93000-323	Small Tools & Equipment #4	3,855	6,359	4,000
. . -93000-324	Small Tools & Equipment #5	4,266	2,290	3,500
. . -93000-326	Small Tools & Equipment #6	3,367	1,472	2,500
. . -93000-327	Small Tools & Equipment #7	2,250	599	2,500
. . -93000-330	Uniforms	32,891	40,611	44,000
. . -93000-340	Automotive Parts & Materials	459,680	514,793	400,000
. . -93000-375	Safety Equipment	10,593	12,102	18,000
. . -93000-410	Insurance	136,320	160,819	163,660
. . -93000-420	Repairs & Maint	109,566	54,141	75,000
. . -93000-421	Repair & Maint. Substations	50,291	39,620	150,000
. . -93000-422	Fiber Optic Repairs	0	0	2,000
. . -93000-425	Oil Testing & Salvage	39,110	57,981	40,000
. . -93000-610	Radio Equipment	1,940	5,863	15,000
. . -93000-621	Equip:Office, Commo, & Misc	40	0	500
. . -93000-622	Equip: Machinery & Vehicles	0	364	0
. . -93000-640	Computer Equipment	1,635	979	3,000
. . -93000-660	Substation Addition/Improvement	346	136	45,000

**Electric - Fund 415
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
. .	-93000-661 System Improvements	0	755,369	400,000
. .	-93000-662 Distribution Maintenance	157,470	168,159	250,000
. .	-93000-663 Trans. System Maintenance	13,248	0	210,000
. .	-93000-664 Fiber Network Extensions	0	0	25,000
		4,717,725	5,953,608	6,305,268

**Electric - Fund 415
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-93100	Smart Grid			
. . -93100-210	Professional & Consult Serv	13,043	320	0
. . -93100-292	Outside Contract Work	417		0
. . -93100-640	Computer Equipment	0		0
. . -93100-661	System Improvements	0		0
		13,460	320	0

Electric - Fund 415

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-94000	Engineering			
. .	-94000-110 Wages	854,749	912,747	1,035,476
. .	-94000-125 Standby Pay	32,295	33,947	32,800
. .	-94000-130 Overtime	73,180	64,106	76,875
. .	-94000-140 Fica	73,523	68,456	88,455
. .	-94000-150 Retirement	50,979	165,517	160,460
. .	-94000-160 Hosp Ins	162,774	164,167	187,200
. .	-94000-162 Life/Ad&d	3,017	3,158	3,744
. .	-94000-163 Dental Ins	12,039	12,548	14,455
. .	-94000-170 Workmen Comp	21,767	29,061	27,229
. .	-94000-190 Other Per Ser	17,111	11,800	11,100
. .	-94000-205 Drug/Alcohol Test	89	23	150
. .	-94000-208 Tuition Reimbursement	161	15	0
. .	-94000-210 Professional Services	86,550	174,538	90,000
. .	-94000-211 Consultant Reimbursed	7,346	195	10,000
. .	-94000-220 Mailings	0	30	100
. .	-94000-230 Dues, Memberships, Subs.	1,151	799	700
. .	-94000-233 Regulatory Fees	800	13	1,500
. .	-94000-240 Advertising	264	249	500
. .	-94000-250 Training Expenses	13,236	14,364	32,900
. .	-94000-252 Improvement Teams	555	1,223	500
. .	-94000-254 Emergency Meals, Etc	880	0	500
. .	-94000-258 GIS Systems	52,061	32,798	64,280
. .	-94000-259 MacNet	0	17,000	17,000
. .	-94000-265 Software Sub/Dues	22,592	14,989	40,000
. .	-94000-270 Rental & Maint. Contracts	1,075	444	4,810
. .	-94000-280 Utilities	8,266	7,401	10,300
. .	-94000-290 Contract Engineering & Design	7,907	8,064	0
. .	-94000-310 Office/Jantrl. Supp & Books	2,977	2,160	3,000
. .	-94000-320 Small Tools & Minor Equipment	6,555	1,015	3,500
. .	-94000-330 Uniforms	4,472	3,091	8,730
. .	-94000-340 Automotive Parts & Materials	43,991	49,265	35,000
. .	-94000-610 Office Furniture	2,690	8,917	1,500
. .	-94000-622 Equip-Machinery & Vehicles	60,502	0	0
. .	-94000-640 Computer Equipment	6,769	2,129	2,400
. .	-94000-691 Alcoa Hwy PH 1 TDOT Reimb	0	(23,824)	0
. .	-94000-692 Alcoa Hwy PH 2 TDOT Reimb	0	7,924	30,000
. .	-94000-693 Alcoa Hwy PH 3 TDOT Reimb	0	6,476	25,000
. .	-94000-694 Alcoa Hwy PH 4 TDOT Reimb	0	0	95,000
		1,632,323	1,794,802	2,115,164

Electric - Fund 415

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-94000	Purchasing & Storeroom			
. .	-95000-110 Wages	73,198	74756.12	79,867
. .	-95000-125 Standby Pay	0	0	0
. .	-95000-130 Overtime	949	368	1,538
. .	-95000-140 Fica	5,573	5,607	6,341
. .	-95000-150 Retirement	13,351	14,916	14,937
. .	-95000-160 Hosp Ins	21,886	21,906	21,528
. .	-95000-162 Life/Ad&d	312	325	291
. .	-95000-163 Dental Ins	1,516	1,516	1,662
. .	-95000-170 Workmen Comp	1,662	1,854	921
. .	-95000-190 Other Per Ser	1,280	1,649	1,470
. .	-95000-205 Drug/Alcohol Testing	0	0	50
. .	-95000-250 Travel	882	1,985	2,000
. .	-95000-252 Improvement Teams	0	0	100
. .	-95000-254 Trouble Meals	0	0	50
. .	-95000-270 Rental & Maint. Contracts	495	570	500
. .	-95000-280 Utilities	680	884	600
. .	-95000-310 Office Supplies	365	662	600
. .	-95000-320 Small Tools & Equipment	3,354	2,959	2,200
. .	-95000-330 Uniforms	176	2,492	400
. .	-95000-340 Auto Parts & Materials	1,564	4,014	1,500
. .	-95000-390 Other Commodities	286	40	400
. .	-95000-622 Machinery & Vehicles	0	0	0
. .	-95000-640 Computer Equipment	789	0	1,000
. .	-95000-641 Meters	0	597,952	807,500
. .	-95000-642 Transfrmrs/Mtng Pads & Hdware	0	1,468,665	1,000,000
. .	-95000-650 Building & Improvements	0	23	30,000
. .	-95000-651 Poles/Guys/Hardware	0	374,702	500,000
. .	-95000-652 Conductor/PR Dev & Hdware-OH	0	685,633	700,000
. .	-95000-653 Conductor/PR Dev & Hdware-UG	0	1,443,160	700,000
. .	-95000-655 ST/Sec Lights Poles CNDC	0	214,096	500,000
. .	-95000-656 Fiber Optics Materials/Parts	0	32,803	50,000
. .	-95000-660 Building & Improvements	0	0	0
		128,318	4,953,536	4,425,455

Electric - Fund 415

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-96000	Utility Services			
. . -96000-110	Wages	453,648	567,251	429,362
. . -96000-125	Standby Pay	18,040	18,948	19,475
. . -96000-130	Overtime	79,182	96,367	92,250
. . -96000-140	Fica	42,160	42,544	43,447
. . -96000-150	Retirement	3,570	101,979	57,719
. . -96000-151	Closed Plan Retirement	(24,188)	28,159	0
. . -96000-155	Retirement Supplement	0	81,270	20,055
. . -96000-160	Hosp Ins	98,017	125,347	109,200
. . -96000-162	Life/Ad&d	1,625	1,934	1,756
. . -96000-163	Dental Ins	5,761	7,196	8,432
. . -96000-170	Workmen Comp	10,207	18,088	12,811
. . -96000-185	Retiree Insurance	5,886	9,390	10,980
. . -96000-190	Other Per Ser	14,783	15,356	6,800
. . -96000-205	Drug/Alcohol Testing	22	69	150
. . -96000-220	Mail	0	0	50
. . -96000-230	Dues, Memberships, Subs.	255	743	1,000
. . -96000-250	Training Expenses	6,099	6,787	34,750
. . -96000-252	Improvement Teams	659	1,392	500
. . -96000-254	Emergency Meals, Etc	214	244	150
. . -96000-260	Printing	0	122	600
. . -96000-265	Software Sub/Dues	51,218	132,168	346,600
. . -96000-270	Rental & Maint. Contracts	15,285	11,480	1,000
. . -96000-280	Utilities	16,928	16,069	17,000
. . -96000-290	Tree Trimming	2,381,028	2,299,199	2,969,100
. . -96000-291	Tree Replacement Program	0	0	500
. . -96000-292	Outside Contract Work	1,253	0	3,000
. . -96000-310	Office Supplies	1,326	358	2,000
. . -96000-320	Small Tools	1,191	1,950	3,400
. . -96000-330	Uniforms	4,138	564	6,500
. . -96000-340	Automotive Parts & Maint	16,375	16,848	28,750
. . -96000-375	Safety Equipment	384	0	1,000
. . -96000-420	Repairs & Maint	0	594	1,000
. . -96000-610	Office Mach & Equipment	1,440	296	0
. . -96000-622	Equip: Machinery & Vehicles	0	14,830	0
. . -96000-630	Machine & Equipment	573	355	0
. . -96000-640	Computer Equipment	8,242	2,326	6,700
. . -96000-660	Other Improvements	0	326	20,520
		3,215,321	3,620,548	4,256,557

**Electric - Fund 415
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-97000	Marketing			
. .	-97000-110 Wages	14,242	0	0
. .	-97000-140 Fica	1,083	0	0
. .	-97000-150 Retirement	(1,344)	0	0
. .	-97000-160 Hosp Ins	4,719	0	0
. .	-97000-162 Life/Ad&d	68	0	0
. .	-97000-163 Dental Ins	364	0	0
. .	-97000-170 Workmen Comp	23	0	0
. .	-97000-190 Other Per Ser	495	0	0
. .	-97000-240 Advertising	7,183	13,052	15,000
. .	-97000-260 Printing	0	0	0
. .	-97000-270 Rental & Maint. Contracts	0	0	0
. .	-97000-290 Other Contracted Services	0	0	0
. .	-97000-291 Tva Energy Right Program	1,125	923	2,000
. .	-97000-297 Tva Generation Partners	46,000	47,208	48,000
. .	-97000-310 Office Supplies	25	1	50
. .	-97000-330 Uniforms	31	0	0
		74,014	61,183	65,050

**Electric - Fund 415
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
415-98000	Purchased Power, Debt			
. . -98000-291	Purchased Power	52,656,127	62,450,605	61,830,000
. . -98000-460	Depreciation	3,311,659	3,547,835	3,674,140
. . -98000-490	Tax Equivalent	1,544,651	1,593,113	1,780,000
. . -98000-720	Debt Interest	133,251	415,575	609,350
. . -98000-740	Debt Amortization & Fees	26,387	26,360	26,400
		57,672,075	68,033,488	67,919,890
	Total	71,003,580	87,995,843	88,709,568
	Beginning Fund Balance	39,335,933	40,801,651	36,572,458
	Ending Fund Balance	40,801,651	36,572,458	32,734,990

Landfill Services - Fund 418
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
418	Landfill Services			
-31000	Fees	3,530	3,200	3,500
-31500	Application Fees Landfill Fund	140	180	200
-32000	City Of Maryville	1,324,510	1,305,000	1,318,050
-33000	City Of Alcoa	582,629	570,000	578,550
-34000	Permit Haulers	2,475,404	2,770,000	2,811,550
-36000	Interest	(76,498)	283,200	300,000
-36001	Investment Gain(Loss)	0	15,000	0
-37600	Waste Tire Reimbursement	145,280	160,700	165,000
-38000	Landfille Fund Insurance Refunds	9,686	220	0
-38900	Sale Of Property	51,597	29,930	30,000
-39000	Receipts/Cash Customers	655,385	662,430	650,000
-39010	Credit Card Revenues	1,063,143	1,200,000	1,200,000
-61400	Miscellaneous	20	5,050	0
-64700	Local Grants	5,672	0	0
	Total	6,240,498	7,004,910	7,056,850

Landfill - Fund 418

EXPENSES

FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
418-45400	Administration			
-45400-110	Wages	145,316	145,581	159,807
-45400-130	Overtime	163	293	0
-45400-140	Fica	11,199	11,418	13,240
-45400-150	Retirement	12,444	12,803	26,380
-45400-151	Fund	(2,299)	62,866	48,207
-45400-155	Retirement Settlement	3,959	4,736	6,293
-45400-160	Hosp Ins	27,795	26,663	27,456
-45400-162	Life/Ad&d	516	514	562
-45400-163	Dental Ins	2,008	1,945	2,120
-45400-170	Workmen Comp	141	309	3,561
-45400-185	Retiree Insurance	656	1,118	1,189
-45400-190	Other Per Ser	7,136	6,505	6,991
-45400-205	Drug/Alcohol Test	453	503	500
-45400-210	Professional & Con	1,016	1,037	6,000
-45400-214	Credit Card Processing Fees	26,665	36,656	32,000
-45400-215	Contract Services	1,512	3,474	3,500
-45400-220	Postage	1,466	1,373	2,000
-45400-230	Dues	278	500	500
-45400-233	Regulatory Fees & Licenses	19,840	19,740	20,190
-45400-235	Accounting & Auditing	4,850	5,000	6,100
-45400-240	Advertising	1,218	921	1,000
-45400-241	Legal	13,440	12,705	14,400
-45400-250	Training Expenses	3,914	6,545	8,000
-45400-251	Business/Public Relations	0	35	100
-45400-252	Improvement Teams	981	1,200	1,600
-45400-260	Printing	49	1	0
-45400-270	Maint Contracts	3,945	4,386	3,000
-45400-276	Radio Sys. Annual Contracts	590	174	600
-45400-280	Utilities	101,772	56,434	100,000
-45400-290	Other Contr Ser	2,515	2,175	2,500
-45400-310	Office Supply	2,477	1,377	1,800
-45400-312	Other Operating Supplies	4,517	2,228	3,200
-45400-320	Small Tools	189	50	150
-45400-330	Uniforms	7,724	8,899	8,000
-45400-340	Auto Parts	136	0	0
-45400-375	Safety	3,653	1,058	1,800
-45400-380	Const Mtrls - Bldg	3	100	500
-45400-410	Insurance	6,485	6,343	6,540
-45400-420	Repair & Maintenance	639	19	500
-45400-510	Cost Recovery	5,985	7,901	7,600
-45400-513	Cost Recovery - It	28,960	75,600	84,730
-45400-535	Equipment Lease	415	398	600
-45400-610	Equipment Purchases	460	0	0
-45400-620	Communication Equipment	63	100	1,000
-45400-640	Computer Equipment	500	354	750
-45400-650	Building & Improvements	1,139	3,009	3,500
		456,883	535,043	618,466

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
418-45410	Operations			
-45410-110	Wages	320,781	306,727	356,118
-45410-130	Overtime	8,642	8,491	10,250
-45410-140	Fica	24,553	23,076	28,439
-45410-150	Retirement	31,784	50,216	53,019
-45410-160	Hosp Ins	101,400	93,600	109,200
-45410-162	Life/Ad&d	1,409	1,320	1,581
-45410-163	Dental Ins	7,830	7,228	8,432
-45410-170	Workers Comp	8,953	12,821	14,699
-45410-185	Retiree Insurance	5,621	7,200	7,200
-45410-190	Other Personal Services	15,153	4,650	5,400
-45410-278	Waste Tire Recovery	174,850	165,380	120,000
-45410-280	Utilities	300	300	300
-45410-360	Gas	177,533	195,427	190,000
-45410-370	Const Materials - Road	111,418	152,940	170,000
-45410-371	Alter Daily Cover Liner	1,408	5,797	3,500
-45410-372	Litter Fencing	3,645	2,295	2,500
-45410-380	Const Materials/Supplies	10,283	6,000	15,000
-45410-410	Insurance	683	312	330
-45410-630	Machinery & Equipment	0	0	0
		1,006,246	1,043,780	1,095,968

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022 Actual	2023 Estimated	2024 Proposed
418-45420	Scales & Security			
-45420-110	Wages	195,831	169,654	168,020
-45420-130	Overtime	8,970	6,949	7,688
-45420-140	Fica	17,799	13,875	13,632
-45420-150	Retirement	16,429	30,880	26,170
-45420-155	Retirement Settlement	(3,999)	0	0
-45420-160	Hosp Ins	62,400	58,500	62,400
-45420-162	Life/Ad&d	861	702	821
-45420-163	Dental Ins	4,342	4,059	4,818
-45420-170	Worker's Comp	151	1,114	7,073
-45420-185	Retiree Insurance	12,730	13,500	15,000
-45420-190	Other Personal Services	5,878	3,577	2,500
-45420-233	Regulatory Fees & Licenses	275	275	400
-45420-260	Printing	2,356	2,486	2,500
-45420-265	Computer Software	2,871	2,000	2,000
-45420-270	Maint. Contracts	3,561	1,920	4,600
-45420-280	Utilities	3,620	3,937	3,000
-45420-290	Other Contr. Services	423	1,250	2,000
-45420-310	Office Supplies	2,749	2,185	2,500
-45420-410	Insurance	271	84	100
-45420-420	Operation Repair/Maintenance	19,533	822	1,000
-45420-610	Office Mach./ Equipment	0	0	500
-45420-630	Mach & Equipment	0	100	0
-45420-640	Computer Equipment	2,969	2,688	3,600
-45420-650	Building & Improvements	0	260	500
		360,020	320,816	330,822

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
418-45430	Facility Maintenance			
-45430-110	Wages	191,133	231,578	204,749
-45430-130	Overtime	7,514	6,328	5,125
-45430-140	Fica	15,191	16,125	19,551
-45430-150	Retirement	7,276	40,632	38,148
-45430-155	Retirement Settlement	0	0	41,198
-45430-160	Hosp Ins	46,800	54,600	46,800
-45430-162	Life/Ad&d	746	815	801
-45430-163	Dental Ins	3,614	4,211	3,614
-45430-170	Worker's Comp.	4,796	3,851	8,313
-45430-185	Retiree Insurance	(693)	0	300
-45430-190	Other Personal Services	(2,655)	4,800	4,500
-45430-280	Utilities	2,984	4,127	3,500
-45430-320	Small Tools	183	138	500
-45430-375	Slope Stabilization	10,802	10,964	13,000
-45430-385	Air Curtain Maintenance	0	0	500
-45430-410	Insurance	634	422	440
-45430-420	Repair And Maintenance	0	729	1,000
-45430-460	Depreciation	765,933	770,727	778,440
-45430-575	Closure/Post-Closure	526,500	526,500	526,500
-45430-580	Transfer - Reserve for Land		70,000	70,000
		<u>1,580,758</u>	<u>1,746,547</u>	<u>1,766,979</u>

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
418-45440	Vehicle & Equip. Maintenance			
-45440-110	Wages	62,864	72,016	69,750
-45440-130	Overtime	1,321	1,706	2,050
-45440-140	Fica	4,777	5,161	5,562
-45440-150	Retirement	5,017	13,743	12,984
-45440-160	Hosp Ins	15,665	16,380	15,600
-45440-162	Life/Ad&d	252	270	272
-45440-163	Dental Ins	1,210	1,270	1,205
-45440-170	Worker's Comp	1,127	1,298	1,896
-45440-190	Other Personal Services	648	875	900
-45440-270	Heavy Equipment Maintenance	97,579	146,800	469,000
-45440-280	Utilities	5,638	5,532	5,000
-45440-290	Other Contr Services	1,273	1,524	2,500
-45440-312	Oil,Freon,Hyd.Fluid,Antifreeze	11,549	12,670	10,000
-45440-320	Small Tools	838	360	500
-45440-330	Uniforms	448	417	500
-45440-340	Auto Parts-Lt Duty Trucks	40,154	23,314	32,000
-45440-341	Heavy Equipment Parts	39,951	36,443	45,000
-45440-360	Gas	1,406	33	0
-45440-380	Const Mtrls-Building	20	431	1,000
-45440-410	Insurance	8,949	7,845	8,090
-45440-535	Equipment Lease	0	0	0
-45440-630	Machinery & Equipment	0	0	0
-45440-635	Vehicles	0	0	0
		300,686	348,087	683,809

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Proposed</u>
418-45450	Solid Waste Authority			
-45450-110	Wages	42,883	44,484	49,177
-45450-140	Fica	3,334	3,594	3,946
-45450-150	Retirement	3,323	9,200	9,172
-45450-160	Hosp Ins	7,800	7,800	7,800
-45450-162	Life/Ad&d	153	163	170
-45450-163	Dental Ins	602	602	602
-45450-170	Worker Comp	33	39	1,980
-45450-185	Retiree Insurance	(347)	0	0
-45450-190	Other Personal Services	3,690	2,400	2,400
-45450-240	Public Education	43,500	44,000	46,500
-45450-250	Training Expenses	2,490	3,265	3,800
-45450-280	Utilities	150	150	150
-45450-410	Insurance	72	75	100
		107,683	115,771	125,797

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		2022 Actual	2023 Estimated	2024 Proposed
418-45460	Environmental Compliance			
-45460-110	Wages	59,036	66324.49728	71,201
-45460-130	Overtime	434	232	0
-45460-140	Fica	4,487	5,012	5,562
-45460-150	Retirement	4,204	12,793	13,346
-45460-160	Hosp Ins	15,600	15,600	15,600
-45460-162	Life/Ad&d	242	258	275
-45460-163	Dental Ins	1,205	1,205	1,205
-45460-170	Worker's Comp	1,519	1,795	2,866
-45460-190	Other Personal Services	2,883	1,500	1,500
-45460-210	Professional/Contracted Servic	72,685	78,537	100,000
-45460-233	Regulatory Fees & Licenses	22,879	20,000	20,000
-45460-240	Legal Fees	0	0	0
-45460-250	Training Expenses	0	0	0
-45460-265	Software	0	351	0
-45460-270	Maint Contracts	0	0	250
-45460-280	Utilities	1,003	1,012	1,000
-45460-410	Insurance	143	54	100
-45460-630	Machinery & Equipment	4,021	2,000	2,500
-45460-631	Leachate Collection System	8,892	1,500	5,000
		199,233	208,173	240,405

**Landfill - Fund 418
EXPENSES
FY24 Budget**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Estimated	Proposed
418-45470	Closure/Post-Closure			
-45470-210	Professional Services	0	0	25,000
-45470-233	Regulatory Fees & Licenses	0	0	7,440
-45470-280	Utilities	0	0	3,000
-45470-375	Slope Maintenance	0	0	28,500
-45470-420	General Maintenance	0	0	5,000
-45470-660	Leachate, Methane, Etc	0	0	20,000
		0	0	88,940

**Landfill - Fund 418
EXPENSES
FY24 Budget**

	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
418-45480 Special Projects			
-45480-901 Special Projects	0	0	0
-45480-903 Special Projects	0	614	0
	0	614	0

**Landfill - Fund 418
EXPENSES
FY24 Budget**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Proposed</u>
418-45490 Debt Service			
-45490-605 Debt Service	(22,041)		0
-45490-710 Debt Principal	0	0	0
-45490-720 Debt Interest	38,029	56,300	51,030
-45490-740 Debt Fees	125	280	1,000
-45490-992 Debt Underwriters Discount	12,309		0
-45490-993 Debt Costs Of Issuance	6,181		0
	<u>34,603</u>	<u>56,580</u>	<u>52,030</u>
Total	4,046,112	4,375,410	5,003,216
Beginning Fund Balance	6,577,453	8,771,838	11,401,598
Ending Fund Balance	8,771,838	11,401,598	13,455,232

Debt Service - Fund 210
REVENUES
FY24 Budget

		2022	2023	2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
210	Debt Service			
-10100	Other Financing Sources	243,865	0	0
-15000	Proceeds From Debt Refunding	8,475,000	0	0
-41100	Water Operations Debt Pmts	3,141,157	3,359,222	0
-41500	Electric Operations Debt Pmts	1,421,223	1,887,561	0
-41800	Landfill Operations Debt Pmts	834,758	568,059	0
-61000	Transfer In General Fund	6,029,590	6,156,990	6,882,820
-64000	Interest Earnings	63	0	0
-65000	Maryville College - Reimbursements	382,657	603,550	0
	Total	20,528,313	12,575,382	6,882,820

Debt Service - Fund 210
EXPENDITURES
FY24 Budget

	2022 Actual	2023 Estimated	2024 Proposed
210-			
-71000-110 Principal Pmts Gen. Fund	3,227,078	2,748,944	2,218,890
-71000-411 Principal Pmts Water Fund	2,020,001	1,931,107	0
-71000-415 Principal Pmts Electric	1,282,782	1,335,892	0
-71000-418 Principal Pmts Landfill	796,604	511,003	0
-71000-970 Principal Pmts Schools	53,535	53,054	1,269,990
-71000-980 Principal Maryville College	310,000	325,000	340,000
-72000-110 Interest Pmts General Fund	2,288,348	2,745,349	1,320,920
-72000-411 Interest Pmts Water Fund	811,748	1,606,080	0
-72000-415 Interest Pmts Electric	138,316	551,402	0
-72000-418 Interest Pmts Landfill	38,029	56,290	0
-72000-970 Interest Pmts Schools	1,119	1,119	1,437,270
-72000-980 Interest Pmts Maryville College	72,657	278,550	293,250
-74000-110 Other Gen Fund	1,375	1,976	2,500
-74000-411 Other Water Fund	1,875	2,135	0
-74000-415 Other Electric	125	267	0
-74000-418 Other Landfill	125	766	0
-74000-993 Cost Of Issuance	175,116	0	0
-74000-994 Underwriters Discount	8,867,073	0	0
Total	20,085,906	12,148,934	6,882,820
Beginning Fund Balance	1,718,254	2,160,661	2,587,109
Ending Fund Balance	2,160,661	2,587,109	2,587,109