

CITY OF ALCOA

FISCAL YEAR 2024 - 2025 ANNUAL BUDGET





Certified Copy of
FY2025 Budget Ordinance

CERTIFICATION

STATE OF TENNESSEE)
)ss
COUNTY OF BLOUNT)

I, **KIMBERLY WADE**, do hereby certify that I am the Recorder of the City of Alcoa, Tennessee and that the attached document is a true, correct and exact copy of **Ordinance** numbered **24-610**, passed on second and final reading by the Alcoa Board of Commissioners on the 24th of May, 2024.

WITNESS my hand and the seal of said City on this the 29th of May, 2024.




Kimberly Wade, Recorder

Subscribed and sworn to before me
this the 29th of May, 2024.



Lisa Stremsterfer, Executive Administrative Asst.
Notary Public

My Commission Expires: November 28, 2026



ORDINANCE NO. 24-610

**AN ORDINANCE OF THE CITY OF ALCOA, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

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 2025, 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:

<u>GENERAL FUND</u>	Actual	Estimated	Budget
	FY 2023	FY 2024	FY 2025
Revenues			
Local Taxes	\$ 28,273,290	\$ 29,014,933	\$ 31,266,580
Licenses And Permits	278,458	428,300	288,000
Intergovernmental	1,686,165	2,431,070	2,182,200
Charges For Services	864,010	1,061,796	1,105,400
Fines And Forfeitures	346,915	388,950	367,500
Other	500,360	694,777	608,500
Other Financing Sources			
Sale of Capital Assets	2,637,728	661,400	15,000
Transfers In - from other funds	110,000	130,000	130,000
Transfers In - from other funds (PILOT)	1,634,663	1,918,000	1,950,000
Total Revenues and Other Financing Sources	\$ 36,331,589	\$ 36,729,226	\$ 37,913,180
Appropriations			
Expenditures			
Department of General Government	\$ 3,448,073	\$ 3,879,365	\$ 4,704,670
Department of Public Safety	11,574,058	12,413,395	13,793,416
Department of Public Works	5,975,660	6,408,100	7,181,089
Contributions to Other Agencies	2,602,141	2,643,366	4,564,696
Debt Service - Principal and Interest	6,306,693	6,882,820	6,836,150
Other Financing Uses			
Transfers Out - to other funds	946,510	2,351,340	3,520,000
Total Appropriations	\$ 30,853,134	\$ 34,578,385	\$ 40,600,021
Change in Fund Balance (Revenues - Appropriations)	5,478,455	2,150,841	(2,686,841)
Beginning Fund Balance July 1	15,225,388	20,703,843	22,854,683
Ending Fund Balance June 30	\$ 20,703,843	\$ 22,854,683	\$ 20,167,842
Ending Fund Balance as a % of Total Appropriations	67.1%	66.1%	49.7%

<u>GENERAL PURPOSE SCHOOLS FUND</u>	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Cash Receipts			
Local Revenues	\$ 10,553,746	\$ 10,039,550	\$ 10,570,800
City Contribution	4,428,643	4,190,000	4,720,000
Other	134,314	308,550	70,000
State & Federal Funds	11,218,117	14,931,450	14,989,200
Total Cash Receipts	\$ 26,334,820	\$ 29,469,550	\$ 30,350,000
Appropriations			
Education	\$ 25,838,253	\$ 30,000,000	\$ 31,100,000
Total Appropriations	\$ 25,838,253	\$ 30,000,000	\$ 31,100,000
Change in Fund Balance (Revenues - Appropriations)	496,567	(530,450)	(750,000)
Beginning Fund Balance July 1	3,476,972	3,973,539	3,443,089
Ending Fund Balance June 30	\$ 3,973,539	\$ 3,443,089	\$ 2,693,089
Ending Fund Balance as a % of Total Appropriations	15.4%	11.5%	8.7%

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

OTHER EDUCATION/SCHOOLS FUNDS

Federal Projects	\$ 1,913,390
School Nutrition	1,455,000
Extended Day	<u>550,000</u>
Total Other Education/Schools Funds*	\$ 3,918,390

*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.	\$ 58,174
Title I - A	271,498
Title II I-A	34,876
Title III	15,900
Title IV	15,309
IDEA Part B	466,981
IDEA Preschool	13,561
Carl Perkins	29,140
Carl Perkins Reserve	50,000
ESSER 3.0	<u>957,951</u>
Total	\$ 1,913,390

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 2023	FY 2024	FY 2025
Revenues			
State Gas and Motor Fuel Taxes	\$ 349,767	\$ 399,707	\$ 400,000
Other	5,224	5,106	6,000
Total Revenues and Other Financing Sources	\$ 354,991	\$ 404,813	\$ 406,000
Appropriations			
Public Works Department	\$ 437,049	\$ 530,000	\$ 325,000
Total Appropriations	\$ 437,049	\$ 530,000	\$ 325,000
Change in Fund Balance (Revenues - Appropriations)	(82,058)	(125,187)	81,000
Beginning Fund Balance July 1	307,701	225,643	100,456
Ending Fund Balance June 30	\$ 225,643	\$ 100,456	\$ 181,456
Ending Fund Balance as a % of Total Appropriations	51.6%	19.0%	55.8%

<u>DRUG FUND</u>	Actual	Estimated	Budget
	FY 2023	FY 2024	FY 2025
Revenues			
Fines And Forfeitures	\$ 20,734	\$ 19,724	\$ 20,050
Other	1,533	2,843	2,000
Total Revenues and Other Financing Sources	\$ 22,267	\$ 22,567	\$ 22,050
Appropriations			
Drug Enforcement	\$ 18,000	\$ 16,000	\$ 23,530
Total Appropriations	\$ 18,000	\$ 16,000	\$ 23,530
Change in Fund Balance (Revenues - Appropriations)	4,267	6,567	(1,480)
Beginning Fund Balance July 1	119,979	124,246	130,813
Ending Fund Balance June 30	\$ 124,246	\$ 130,813	\$ 129,333
Ending Fund Balance as a % of Appropriations	690.3%	817.6%	549.7%

<u>LANDSCAPING FUND</u>	Actual	Estimated	Budget
	FY 2023	FY 2024	FY 2025
Cash Receipts			
Fees	\$ 71,045	\$ 15,344	\$ 60,000
Other	5,081	8,547	7,000
Total Cash Receipts	\$ 76,126	\$ 23,891	\$ 67,000
Appropriations			
Landscaping/Sidewalk/Greenway Department	\$ -	\$ 164,516	\$ 50,000
Total Appropriations	\$ -	\$ 164,516	\$ 50,000
Change in Fund Balance (Revenues - Appropriations)	76,126	(140,625)	17,000
Beginning Fund Balance July 1	326,717	402,843	262,218
Ending Fund Balance June 30	\$ 402,843	\$ 262,218	\$ 279,218
Ending Fund Balance as a % of Total Appropriations		159.4%	558.4%

<u>EQUIPMENT REPLACEMENT FUND</u>		Actual	Estimated	Budget
		FY 2023	FY 2024	FY 2025
Cash Receipts				
Transfers In - from other funds		\$ 356,510	\$ 13,120	\$ 13,000
Other		\$ 6,505	\$ 491,340	\$ 930,020
	Total Cash Receipts	\$ 363,015	\$ 504,460	\$ 943,020
Appropriations				
Equipment		\$ 226,106	\$ 597,328	\$ 930,020
	Total Appropriations	\$ 226,106	\$ 597,328	\$ 930,020
Change in Fund Balance (Revenues - Appropriations)		136,909	(92,868)	13,000
Beginning Fund Balance July 1		378,515	515,424	422,556
Ending Fund Balance June 30		\$ 515,424	\$ 422,556	\$ 435,556
Ending Fund Balance as a % of Total Appropriations		228.0%	70.7%	46.8%

<u>ADA IMPROVEMENTS FUND</u>		Actual	Estimated	Budget
		FY 2023	FY 2024	FY 2025
Cash Receipts				
Other income		\$ 3,109	\$ 5,280	\$ 5,200
Transfers In - from other funds		90,000	90,000	90,000
	Total Cash Receipts	\$ 93,109	\$ 95,280	\$ 95,200
Appropriations				
Improvements		\$ -	\$ 10,000	\$ 300,000
	Total Appropriations	\$ -	\$ 10,000	\$ 300,000
Change in Fund Balance (Revenues - Appropriations)		93,109	85,280	(204,800)
Beginning Fund Balance July 1		159,371	252,480	337,760
Ending Fund Balance June 30		\$ 252,480	\$ 337,760	\$ 132,960
Ending Fund Balance as a % of Total Appropriations			3378%	44%

Enterprise Funds:

<u>WATER and SEWER FUND</u>	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Operating Revenues			
Water Sales	\$ 9,948,778	\$ 10,552,700	\$ 10,948,000
Sewer Fees	6,765,688	7,436,000	7,822,900
Tap Fees	506,913	318,390	275,000
Miscellaneous Other Fees	249,050	278,100	293,400
Total Operating Revenues	\$ 17,470,430	\$ 18,585,190	\$ 19,339,300
Operating Expenses			
Administrative	\$ 2,941,286	\$ 3,241,480	\$ 3,423,153
Water Department	3,420,108	3,341,330	4,442,268
Sewer Department	4,154,212	3,766,088	4,711,586
Other	553,910	575,934	680,117
Depreciation	3,071,069	3,072,800	3,096,200
Total Operating Expenses	\$ 14,140,585	\$ 13,997,632	\$ 16,353,324
Operating Income (Loss)	\$ 3,329,845	\$ 4,587,558	\$ 2,985,976
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 318,574	\$ 389,200	\$ 350,000
Grants - Operating	1,987,409	-	-
Other Income	56,348	16,080	16,080
Expense: Debt Service - Interest Expense	(1,428,136)	(1,620,744)	(1,721,480)
Other Expense	(161,756)	(162,500)	(164,500)
Total Nonoperating Revenue (Expenses)	\$ 772,439	\$ (1,377,964)	\$ (1,519,900)
Income (Loss) Before Capital Contributions and Transfers	\$ 4,102,284	\$ 3,209,594	\$ 1,466,076
Capital Contributions and Transfers			
Capital Contributions - Developer	\$ 2,040,183	\$ 750,000	\$ -
Transfers Out - to Other Funds (PILOT)	(400,000)	(400,000)	(400,000)
Total Capital Contributions and Transfers	\$ 1,640,183	\$ 350,000	\$ (400,000)
Change in Net Position	\$ 5,742,466	\$ 3,559,594	\$ 1,066,076
Beginning Net Position July 1	32,986,982	38,729,448	42,289,042
Ending Net Position June 30	\$ 38,729,448	\$ 42,289,042	\$ 43,355,118
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 5,742,466	\$ 3,559,594	\$ 1,066,076
Subtract:			
Capital Contributions - Developer	\$ 2,040,183	\$ 750,000	\$ -
Grants - Operating	1,987,409	-	-
Total amount subtracted for statutory change	\$ 4,027,591	\$ 750,000	\$ -
Statutory Change in Net Position	\$ 1,714,875	\$ 2,809,594	\$ 1,066,076

<u>STORMWATER FUND</u>	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Operating Revenues			
Sales	\$ 1,452,587	\$ 1,507,500	\$ 1,515,000
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	14,718	20,900	21,000
Other Income	17,607	224	250
Capital Contributions	3,056,262	-	-
Total Revenues	\$ 4,541,174	\$ 1,528,624	\$ 1,536,250
Appropriations			
Operating Expenses			
Administrative	\$ 479,847	\$ 625,928	\$ 494,250
General Operations	663,796	683,805	1,150,879
Depreciation	183,605	111,540	214,300
Total Appropriations	\$ 1,327,247	\$ 1,421,273	\$ 1,859,429
Change in Net Position (Revenues - Appropriations)	3,213,926	107,351	(323,179)
Beginning Net Position July 1	2,983,414	6,197,340	6,304,691
Ending Net Position June 30	\$ 6,197,340	\$ 6,304,691	\$ 5,981,512

<u>ELECTRIC FUND</u>	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Operating Revenues			
Electric Sales	\$ 76,863,731	\$ 76,646,606	\$ 77,235,000
Rents and Other Services	1,608,332	1,377,347	1,250,000
Miscellaneous Other Fees	473,366	419,220	440,000
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	520,827	652,250	620,000
Total Revenues	\$ 79,466,256	\$ 79,095,423	\$ 79,545,000
Appropriations			
Operating Expenses			
Administrative	\$ 3,484,103	\$ 3,471,924	\$ 4,343,652
General Operations	62,383,466	65,356,318	66,739,629
Maintenance	5,217,596	6,166,638	6,188,021
Depreciation	3,500,049	3,551,062	3,710,000
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	491,615	635,197	573,370
Transfers Out - to other funds (PILOT)	1,593,113	1,234,324	1,650,000
Total Appropriations	\$ 76,669,942	\$ 80,415,463	\$ 83,204,672
Change in Net Position (Revenues - Appropriations)	2,796,314	(1,320,040)	(3,659,672)
Beginning Net Position July 1	40,801,651	43,597,965	42,277,925
Ending Net Position June 30	\$ 43,597,965	\$ 42,277,925	\$ 38,618,253

<u>LANDFILL FUND</u>	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Operating Revenues			
Sales	\$ 6,691,309	\$ 7,763,000	\$ 7,881,200
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	320,515	635,900	500,000
Other Income	41,256	59,600	58,200
Grants - Operating	157,925	157,950	156,100
Total Revenues	\$ 7,211,005	\$ 8,616,450	\$ 8,595,500
Appropriations			
Operating Expenses			
Administrative	\$ 509,600	\$ 554,268	\$ 683,506
General Operations	2,534,878	3,110,119	3,022,119
Other	526,500	526,500	526,500
Depreciation	778,694	795,000	790,000
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	40,932	73,424	62,250
Transfers Out - to other funds (PILOT)	-	-	-
Total Appropriations	\$ 4,390,604	\$ 5,059,311	\$ 5,084,375
Change in Net Position (Revenues - Appropriations)	2,820,401	3,557,139	3,511,125
Beginning Net Position July 1	8,771,839	11,592,240	15,149,379
Ending Net Position June 30	\$ 11,592,240	\$ 15,149,379	\$ 18,660,504

SECTION 2. At the end of the fiscal year 2024, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2024
General Fund	\$22,854,683
General Purpose Schools	3,443,089
State Street Aid Fund	100,456
Drug Fund	130,813
Landscaping Fund	262,218
Equipment Replacement Fund	422,556
ADA Fund	337,760
Water & Sewer Fund	42,289,042
Stormwater Fund	6,304,691
Electric Fund	42,277,925
Landfill Fund	15,149,379

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	\$ -	\$ 39,435,000	\$ 2,335,000	\$ 1,971,750
Series 2009		5,525,000	260,000	276,250
Series 2016A		7,855,000	300,000	218,563
Series 2017		7,605,000	505,000	197,081
Series 2018		7,785,000	510,000	252,900
Series 2020		25,610,000	1,060,000	872,600
Series 2020B		5,660,000	270,000	121,300
Series 2020C		3,315,000	325,000	46,203
Series 2021A		9,050,000	420,000	217,394
Series 2021B		2,400,000	1,200,000	17,040
Series 2022A		22,265,000	565,000	769,750
Series 2022B		7,940,000	265,000	259,875
Total Bonds	\$ -	\$ 144,445,000	\$ 8,015,000	\$ 5,220,706
Capital Leases	\$ -	\$ 810,307	\$ 111,657	\$ 9,724
Total Debt	\$ -	\$ 145,255,307	\$ 8,126,657	\$ 5,230,430

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 \$13,357,087 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 (2025) 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 the City Manager.

Pending Capital Projects	Total Expense	Expense Financed by Estimated Revenues and/or Reserves	Expense Financed by Debt Proceeds
Fund 320			
Pistol Creek	\$ 1,150,000	\$ 1,150,000	\$ -
McBath Traffic Signal	\$ 50,000	\$ 50,000	\$ -
Total	\$ 1,200,000	\$ 1,200,000	\$ -
Fund 321			
Springbrook Farm	\$ 9,050,000	\$ 50,000	\$ 9,000,000
Total	\$ 9,050,000	\$ 50,000	\$ 9,000,000
Fund 323			
Smith & Wesson Development Cost	\$ 619,500	\$ 619,500	\$ -
Total	\$ 619,500	\$ 619,500	\$ -
Fund 324			
Greenway Trail & Lighting	\$ 50,000	\$ 50,000	\$ -
Total	\$ 50,000	\$ 50,000	\$ -
Fund 332			
ALS Phase I Construction	\$ 500,000	\$ 500,000	\$ -
Total	\$ 500,000	\$ 500,000	\$ -
Grand Total	\$ 11,419,500	\$ 2,419,500	\$ 9,000,000

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 2024-2025 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 2024-2025 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.

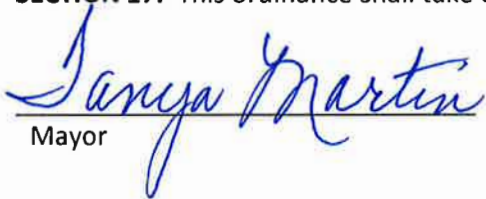
SECTION 13. In accordance with Article 3 Section 5 of the Charter of the City of Alcoa, passage of this appropriations ordinance hereby sets the salaries of the Mayor and Commissioners at \$350.00 and \$275.00 per month, respectively.

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, 2024, the public welfare requiring it.



Mayor

ATTEST:



Recorder PROTEM



APPROVED AS TO FORM:



City Attorney

Passed on First Reading

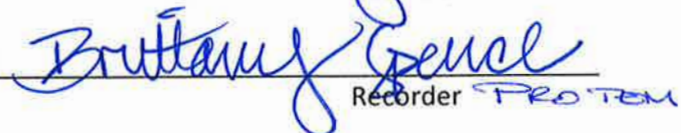
May 14, 2024



Recorder

Passed on Second Reading

May 24, 2024



Recorder PROTEM



**FISCAL YEAR
2024 – 2025 BUDGET**

Submitted to the
TN Comptroller of the Treasury
May 30, 2024



FY 2024 - 2025 BUDGET

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**General Fund - 110
REVENUES
FY25 Budget**

		2023	2024	2025
		Actual	Estimated	Budget
110	Taxes			
-21000	Current Property	13,724,018	13,814,000	14,300,000
-21010	In-Lieu-Tax Airport Office Llc	47,703	18,591	0
-21020	In-Lieu Tax Arconic	484,706	373,090	373,090
-21030	In-Lieu Tax Amazon	658,102	1,505,551	2,345,000
-21040	In-Lieu Smith & Wesson	21,993	32,600	127,000
-21050	Property Tax-Ptr Park South	100,478	152,600	175,000
-21060	InLieu TN OZ Partners I	0	13,451	14,390
-21100	Delinquent Property	247,164	220,600	250,000
-21110	Prop Tax Interest - 2019 Tax Roll & Forward	164,794	165,000	165,000
-21200	Tax Equivalent	1,234,663	1,518,000	1,550,000
-21300	Business	1,335,757	1,353,500	1,400,000
-21311	Busn Tax - Penalties	130,944	132,700	133,000
-21340	Privilege Tax-Beer	6,596	6,800	7,000
-21350	Privilege Tax-Liquor	13,200	14,000	14,000
-21400	Local Sales	13,372,967	13,600,000	14,200,000
-21452	Hotel/Motel Tax	235,934	261,350	278,700
-21500	Catv Franchise Fee	68,424	62,100	60,000
-21530	At&t Video Serv Franchise Fees	9,136	7,900	7,700
-21550	Gas Franchise Taxes	208,468	148,600	150,000
-21600	In Lieu Of Tax - Water/Sewer	400,000	400,000	400,000
-21650	In Lieu Of Tax-Hospital	146,973	0	106,900
-21700	School Approp.-Transfer	(3,928,643)	(4,020,000)	(4,020,000)
		28,683,377	29,780,433	32,036,780
110	Licenses & Permits			
-25100	Animal Licenses	590	0	0
-25200	Building Permits	227,095	396,000	250,000
-25300	Mech & Gas Permits	22,651	12,500	15,000
-25400	Plumbing Permits	15,297	5,900	8,000
-25500	Sewer Inspections	3,300	3,600	4,000
-25600	Water Inspections	3,850	4,300	5,000
-26400	Spec Events Fees -Pw	5,675	6,000	6,000
		278,458	428,300	288,000
110	Fines & Penalties			
-31000	Fines & Costs	225,342	320,000	300,000
-31001	EMS Fines	66,722	0	0
-31200	Drug Control	20,704	21,500	21,500
-31600	Local Litigation Tax	29,463	46,700	46,000
-31800	Police Collections	1,002	0	0
-31900	E-Ticket Citation Fees	3,682	750	0
		346,915	388,950	367,500
110	Use of Money & Property			
-35100	Property Rental	161,940	158,856	160,000
-35150	Credit Union Rent	2,970	3,240	3,400
-35300	Int On Investments	268,823	486,400	400,000
-35400	Pw Labor & Material	49,972	34,500	30,000
-35410	Right Of Ways Repair	62,499	50,800	51,000
-35600	Quasi-External Charges	120,466	89,500	95,000
-35800	Stormwater-Cost Recovery	93,220	74,500	76,000
-36400	Sanitation -- Fee Coll. Commer	372,943	650,400	690,000
		1,132,833	1,548,196	1,505,400

**General Fund - 110
REVENUES
FY25 Budget**

		2023	2024	2025
		Actual	Estimated	Budget
110	Intergovernmental			
-41100	State Sales Tax	1,214,567	1,479,000	1,500,000
-41200	State Income Tax	517	0	0
-41300	Local Beer Tax	670,199	649,800	658,500
-41400	State Beer Tax	5,013	4,850	5,000
-41500	Telecom Privilege City	27	0	0
-41700	Sports Betting Tax	15,210	22,450	22,500
-41900	State Street & Trans	18,436	20,100	20,200
-42000	Mixed Drink Tax	91,357	231,500	247,000
-42010	Liquor Taxes	554,377	502,700	521,300
-42101	Tva In Lieu	131,991	134,500	137,300
-42200	Police Salary Supplement	31,200	33,600	33,600
-42300	Excise Tax	66,424	70,000	65,000
-42500	Fire Salary Supplement	28,800	28,800	28,800
-43100	State Grant	23,803	324,570	20,000
-43200	Grants-Federal	13,419	3,600	6,000
-43400	Grant-Federal (Fire)	11,210	17,350	10,000
-43500	Cops Grant	34,191	60,750	86,800
		2,910,741	3,583,570	3,362,000
110	Other Revenue			
-61001	Sale Of Equipment/Property	637,728	11,400	15,000
-61200	Cemetery Lots	(2,530)	0	0
-61400	Miscellaneous	23,982	19,000	25,000
-61800	Fees/Development	14,550	21,500	20,000
-61850	Temporary Occupancy Certificate	7,975	6,830	7,000
-61900	PW Rockford Reimbursements	12,225	14,350	15,000
-62300	Credit Card Convenience Fees	3,593	5,750	6,000
-62500	Insurance Refunds	32,390	35,350	30,000
-63100	Event Sponsorships	23,652	1,131	0
-63400	Other Revenue Donations to Fire Dept	8,750	0	0
-63600	Cpr Fees	10,245	8,700	8,000
-63700	Contributions/Other - Police	1,820	1,750	1,000
-63900	General - Nat'l Night Out/Fire Prevention Week	2,250	2,500	2,500
-64100	Cty Dist Net Prcd-Dev Agmt Acd	2,000,000	650,000	0
-64500	SRO External Reimbursement	87,516	87,516	90,000
-64701	Local Grants	5,119	4,000	4,000
		2,869,265	869,777	223,500
110	Operating Transfers			
-76420	Operating Transfers	110,000	130,000	130,000
		110,000	130,000	130,000
	Total	36,331,589	36,729,226	37,913,180

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-11000	Board of Commissioners			
-11000-110	Wages	16,050	17,400	17,400
-11000-140	Fica	1,566	1,662	1,661
-11000-170	Workmen Comp	0	400	39
-11000-190	Other Per Ser	4,420	4,320	4,320
-11000-210	Professional Ser	0	46,816	48,300
-11000-214	Election Services	0	0	2,000
-11000-220	Mailing	41	40	100
-11000-230	Dues	5,484	6,031	6,250
-11000-240	Advertising	0	0	1,600
-11000-241	Legal Fees	2,445	11,479	0
-11000-250	Training Expenditures	9,347	1,631	13,000
-11000-251	Business/Public Relations	2,048	0	2,000
-11000-260	Printing	0	0	100
-11000-270	Maint Contract	1,271	1,221	1,300
-11000-280	Utilities	7,582	5,097	5,000
-11000-310	Office Supply	423	200	500
-11000-330	Uniform & Clothing	483	378	500
-11000-390	Other Commodities	0	2,000	1,500
-11000-410	Insurance	40,916	47,273	47,980
-11000-640	Computer Equipment	1,689	50	1,000
		93,765	145,999	154,550

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-12000	City Manager			
-12000-110	Wages	178,355	189,046	177,118
-12000-130	Overtime	910	950	0
-12000-140	Fica	12,949	16,407	14,603
-12000-150	Retirement	35,382	30,046	28,888
-12000-160	Hosp Ins	22,620	20,972	22,620
-12000-162	Life/Ad&d	496	403	564
-12000-163	Dental Ins	1,543	1,422	1,747
-12000-170	Workmen Comp	329	3,822	1,696
-12000-185	Retiree Insurance	0	720	1,440
-12000-190	Other Per Ser	11,196	15,990	13,765
-12000-210	Professional & Consulting	22,100	0	10,000
-12000-220	Mailing	31	200	200
-12000-230	Dues	6,176	7,573	8,500
-12000-240	Advertising	189	2,000	10,000
-12000-250	Training Expenditures	10,744	24,742	12,000
-12000-251	Business/Public Relations	7,723	8,526	8,000
-12000-265	Computer Software	770	800	1,100
-12000-270	Maint Contr	2,804	2,787	3,000
-12000-280	Utilities	5,615	6,757	6,000
-12000-290	Other Contr Ser	0	0	10,000
-12000-310	Office Supply	2,031	2,000	2,000
-12000-330	Uniform & Clothing	617	200	500
-12000-340	Auto Parts	1,886	300	500
-12000-360	Gas	1,554	900	1,000
-12000-410	Insurance	1,338	1,385	1,400
-12000-535	Lease	2,306	2,380	1,600
-12000-610	Office Equipment & Furnishings	0	100	500
-12000-640	Computer Equipment	255	500	4,500
		329,919	340,929	343,241

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-12500	Human Resources			
-12500-110	Wages & Salaries	192,729	211,764	232,276
-12500-130	Overtime	195	1,066	528
-12500-140	Fica	14,713	16,691	18,740
-12500-150	Retirement	35,010	35,605	35,698
-12500-160	Hosp Ins	37,285	37,284	34,164
-12500-162	Life/Ad&d	674	706	716
-12500-163	Dental Ins	2,267	2,267	2,638
-12500-170	Workmans Comp	144	2,451	2,229
-12500-185	Human Reserouces Retiree Insurance	5,051	3,312	3,312
-12500-190	Other Pers Ser	7,093	8,748	12,164
-12500-208	Tuition Reimbursement	0	200	2,500
-12500-210	Professional Ser	473	21,500	3,500
-12500-211	Human Resource Wellness Program	0	1,500	1,500
-12500-212	Employee Appreciation	25,778	25,000	28,000
-12500-215	Contract Employee/Intern	35	0	0
-12500-220	Mailing	705	839	1,200
-12500-230	Dues & Subscriptions	1,365	3,000	2,500
-12500-240	Advertising & Recruiting	0	600	1,200
-12500-250	Training Expenditures	13,109	5,000	15,000
-12500-251	Business/Public Relations	1,662	1,500	1,500
-12500-252	Community Relations	4,597	5,000	2,500
-12500-260	Printing	0	0	500
-12500-265	Software Programs	7,007	4,500	7,000
-12500-270	Maint Contracts	5,103	4,736	5,000
-12500-280	Utilities	4,406	3,686	4,400
-12500-310	Office Supp	5,410	5,911	3,500
-12500-312	Other Operating Supplies	17	43	0
-12500-330	Human Resource Uniform & Clothing	0	700	700
-12500-375	Safety Program	1,448	700	1,000
-12500-410	Insurance	817	1,111	1,120
-12500-610	Office Equipment	2,560	3,728	4,000
-12500-640	Computer Equip	444	500	1,500
-12500-650	Human Resource Building Improvements	19	0	0
		370,116	409,649	430,585

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-12600	Purchasing			
-12600-110	Wages Regular	43,510	45,478	48,625
-12600-130	Overtime	37	1,200	0
-12600-140	Fica	3,306	3,595	4,427
-12600-150	Retirement	8,635	8,870	8,857
-12600-160	Hosp Ins	10,452	10,452	10,452
-12600-162	Life/Ad&d	174	193	183
-12600-163	Dental Ins	481	481	807
-12600-170	Workmen Comp	247	503	294
-12600-190	Other Per Ser	1,005	1,005	1,005
-12600-205	Drug/Alcohol Testing	29	50	50
-12600-220	Mailing	1	100	100
-12600-230	Dues	240	300	300
-12600-240	Advertising	1,027	1,000	1,000
-12600-250	Training Expenditures	956	1,500	2,000
-12600-252	Improvement Teams	0	61	100
-12600-260	Printing	1,152	500	550
-12600-270	Maint Contr	162	167	200
-12600-280	Utilities	1,173	1,054	1,000
-12600-310	Office Supply	1,256	850	1,000
-12600-312	Other Operating Supplies	704	750	800
-12600-330	Uniform & Clothing	5	65	100
-12600-340	Auto Parts	465	600	1,000
-12600-360	Gasoline	587	500	600
-12600-375	Safety Supplies	0	20	0
-12600-410	Insurance	637	732	740
-12600-610	Office Mach. & Equip	1,245	112	0
-12600-640	Computer Equip	0	0	1,500
		77,486	80,138	85,690

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-12630	Building & Grounds			
-12630-110	Wages	55,798	57,694	62,640
-12630-125	Standby Pay	5,536	5,687	5,803
-12630-130	Overtime	2,892	1,825	1,583
-12630-140	Fica	4,854	5,057	5,437
-12630-150	Retirement	10,198	9,698	9,409
-12630-160	Hosp Ins	15,600	15,600	15,600
-12630-162	Life/Ad&d	234	249	250
-12630-163	Dental Ins	1,205	1,001	1,205
-12630-170	Worker Comp	1,183	1,438	1,928
-12630-185	Retiree Insurance	0	619	1,845
-12630-190	Other Personal Services	950	1,000	1,050
-12630-205	Drug/Alcohol Test	6	20	0
-12630-280	Utilities	1,312	1,300	1,400
-12630-410	Insurance	18,275	24,492	24,850
-12630-420	Repair & Maint	0	0	1,000
-12630-423	Associates Blvd	4,006	4,311	47,500
-12630-470	Springbrook Corp Center	4,753	5,452	5,500
-12630-480	Cedar Lawn Cemetary	28	100	600
		126,830	135,542	187,600

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-12650	Equipment Shop			
-12650-110	Wages	158,965	166,272	179,981
-12650-125	Standby	16,062	16,346	15,825
-12650-130	Overtime	465	225	528
-12650-140	Fica	13,369	13,895	15,239
-12650-150	Retirement	27,946	27,817	27,003
-12650-160	Hosp Ins	38,064	38,064	38,064
-12650-162	Life/Ad&d	628	687	672
-12650-163	Dental Ins	2,939	2,939	2,939
-12650-170	Worker Comp	761	5,481	4,904
-12650-185	Retiree Insurance	369	369	369
-12650-190	Other Personal Services	2,501	2,684	2,867
-12650-205	Drug/Alcohol Test	95	150	50
-12650-230	Dues & Subscriptions	0	0	1,100
-12650-233	Regulatory Fees & Licenses	0	0	200
-12650-240	Advertising	158	200	100
-12650-250	Training Expenditures	1,385	2,000	3,700
-12650-252	Improvement Teams	155	200	500
-12650-265	Computer Software	10,707	15,125	11,000
-12650-270	Maint Contract	498	1,681	2,000
-12650-280	Utilities	732	732	800
-12650-310	Office Supply	0	135	100
-12650-312	Other Operating Supplies	19,356	17,663	17,000
-12650-320	Small Tools	5,207	6,140	6,000
-12650-330	Uniforms	1,644	2,700	2,700
-12650-340	Auto Parts	2,449	3,500	2,500
-12650-360	Gas	2,362	2,600	3,500
-12650-375	Safety Supplies	90	200	500
-12650-410	Insurance	2,081	2,853	2,890
-12650-420	Repair & Maint	5,497	2,000	3,000
-12650-630	Machinery & Equipment	23,225	0	40,000
-12650-635	Vehicle Equipment	0	0	175,000
-12650-640	Computer Equipment	0	500	1,500
		337,710	333,157	562,531

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-13100	Judicial / Legal			
-13100-110	Wages	0	1,270	7,200
-13100-140	Fica	625	0	551
-13100-150	Retirement	1,511	0	0
-13100-160	Medical Ins	15,600	0	0
-13100-163	Dental Ins	1,205	0	0
-13100-170	Workmen Comp	0	101	73
-13100-191	City Judge	9,519	16,200	0
-13100-240	City Attorney	87,199	82,729	84,900
-13100-242	Litigation Fees	73,006	56,173	60,000
-13100-245	Other Legal Services	10,000	12,000	12,000
		198,665	168,474	164,724

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-14000	Finance			
-14000-110	Wages Regular	157,154	145,836	207,347
-14000-130	Overtime	900	3,800	0
-14000-140	Fica	12,056	11,305	16,245
-14000-150	Retirement	26,620	24,962	31,905
-14000-160	Hosp Ins	34,580	30,420	40,560
-14000-162	Life/Ad&d	577	549	755
-14000-163	Dental Ins	2,395	2,350	3,132
-14000-170	Workmen Comp	281	1,637	1,985
-14000-185	Retiree Insurance	3,834	3,978	3,978
-14000-190	Other Per Ser	4,871	3,645	5,014
-14000-203	Employee Bond	578	578	600
-14000-208	Tuition Reimbursement	2,500	0	0
-14000-210	Professional & Consulting	0	1,350	1,400
-14000-211	Property Tax Assess Fees, Etc	23,289	26,359	29,000
-14000-220	Mailing	6,996	7,375	8,100
-14000-230	Dues	1,231	1,300	1,300
-14000-235	Accounting & Auditing	18,200	13,580	18,690
-14000-240	Advertising	1,024	1,455	1,200
-14000-250	Training Expenditures	3,645	2,000	5,500
-14000-251	Business/Public Relations	17	150	500
-14000-252	Improvement Teams	0	809	1,200
-14000-260	Printing	6	0	0
-14000-265	Computer Software	377	1,150	1,100
-14000-270	Maint Contr	3,439	3,689	4,000
-14000-280	Utilities	1,767	1,765	2,000
-14000-290	Other Contr Ser	644	451	500
-14000-310	Office Supplies	3,179	3,505	4,200
-14000-330	Uniforms	0	280	300
-14000-340	Auto Parts	10	80	100
-14000-360	Gas	233	200	300
-14000-410	Insurance	808	790	800
-14000-610	Office Machinery/Equipment	0	2,315	2,000
-14000-640	Computer Equipment	0	500	1,000
		311,211	298,162	394,711

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-14100	Information Technology			
-14100-110	Wages	139,700	151,671	164,307
-14100-130	Overtime	854	810	0
-14100-140	Fica	10,678	11,814	12,835
-14100-150	Retirement	18,650	20,052	20,331
-14100-160	Hosp Ins	28,821	31,200	31,200
-14100-162	Life/Ad&d	504	593	592
-14100-163	Dental Ins	2,225	2,410	2,409
-14100-170	Workmen Comp	130	1,675	1,583
-14100-190	Other Per Ser	2,189	2,281	2,402
-14100-205	Drug & Alcohol Testing	68	50	50
-14100-220	Mailing	194	177	250
-14100-240	Advertising	57	200	250
-14100-250	Training Expenditures	13,956	14,000	15,000
-14100-251	Business/Public Relations	700	150	100
-14100-252	Improvement Teams	90	100	250
-14100-255	Repair/Maint-Office	0	0	250
-14100-265	Computer Software	818	1,151	500
-14100-270	Maint Contr	1,124	1,062	500
-14100-280	Utilities	7,285	9,878	11,000
-14100-310	Office Supp	6,211	6,205	6,000
-14100-312	Other Operating Supplies	17	50	250
-14100-330	Uniform & Clothing	0	200	300
-14100-340	Auto Parts	0	0	100
-14100-360	Gas	0	0	300
-14100-410	Insurance	4,104	4,693	4,760
-14100-513	Cost Recovery - It	370,430	476,249	573,270
-14100-610	Office Machinery/Equipment	0	0	10,000
-14100-640	Computer Equipment	12,316	10,000	12,000
		621,121	746,671	870,789

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-15000	Planning & Development			
-15000-110	Wages	231,970	235,565	254,341
-15000-130	Overtime	183	504	1,055
-15000-140	Fica	17,802	17,310	19,847
-15000-150	Retirement	36,813	34,086	35,782
-15000-160	Hosp Ins	49,010	48,041	46,800
-15000-162	Life/Ad&d	869	897	906
-15000-163	Dental Ins	3,784	3,710	3,614
-15000-170	Workmen Comp	270	2,623	2,719
-15000-185	Retiree Insurance	1,845	1,845	3,690
-15000-190	Other Per Ser	5,330	5,018	5,100
-15000-205	Drug/Alcohol Test	23	50	100
-15000-208	Tuition Reimbursement	4,238	0	0
-15000-210	Professional & Cons	1,180	1,500	5,000
-15000-220	Mailing	112	300	350
-15000-230	Dues	2,085	2,000	2,450
-15000-240	Advertising	1,256	1,300	1,000
-15000-250	Training Expenditures	1,797	1,500	4,000
-15000-251	Business/Public Relations	1,560	500	500
-15000-260	Printing	59	1,710	100
-15000-265	Computer Software	16,092	15,262	16,000
-15000-270	Maintanance Contracts	1,981	1,736	2,100
-15000-271	Planning Commission Meeting	3,132	2,756	5,000
-15000-280	Utilities	1,913	1,706	1,500
-15000-310	Office Supplies	1,047	850	850
-15000-312	Other Operating Supplies	3	0	100
-15000-330	Uniforms	611	200	350
-15000-340	Auto Parts	0	0	300
-15000-360	Gas	69	0	250
-15000-410	Insurance	1,877	1,539	1,560
-15000-610	Office Mach. & Equipment	4,773	5,000	1,000
-15000-640	Computer Equipment	160	300	1,000
		391,844	387,808	417,364

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-18000	Municipal Building			
-18000-110	Wages	31,520	33,404	35,858
-18000-130	Overtime	8	0	0
-18000-140	Fica	2,452	2,609	3,265
-18000-150	Retirement	2,845	2,867	2,992
-18000-160	Hosp Ins	10,920	10,920	10,920
-18000-162	Life/Ad&d	147	153	157
-18000-163	Dental Ins	762	762	843
-18000-170	Workmen Comp	75	603	472
-18000-190	Other Per Services	1,365	1,482	1,141
-18000-205	Drug/Alcohol Test	0	25	100
-18000-210	Professional & Consulting	8,200	0	0
-18000-270	Rental/Maint Contract	12,612	12,018	15,000
-18000-280	Electric,Water,Sewer	67,947	66,997	85,000
-18000-312	Other Operating Supplies	5,084	4,938	7,000
-18000-330	Uniforms & Clothing	0	48	300
-18000-360	Gas	253	300	200
-18000-410	Insurance	6,467	7,964	8,080
-18000-420	Repair/Maintenance	55,373	25,000	25,000
-18000-635	Vehicles	0	0	500
-18000-650	Bldg & Improvements	10,599	25,000	40,000
		216,629	195,091	236,828

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-31000	Codes Enforcement			
-31000-110	Wages	200,451	203,579	271,138
-31000-130	Overtime	260	500	0
-31000-140	Fica	16,489	16,294	25,348
-31000-150	Retirement	22,334	21,203	26,916
-31000-160	Hosp Ins	44,330	43,680	60,840
-31000-162	Life/Ad&d	761	816	1,039
-31000-163	Dental Ins	2,689	2,639	4,698
-31000-170	Workmen Comp	465	3,010	4,925
-31000-185	Retiree Insurance	1,845	1,845	3,690
-31000-190	Other Per Ser	12,495	12,624	9,082
-31000-205	Drug/Alcohol Test	23	50	100
-31000-210	Professional Services	180	415	300
-31000-220	Mailing	467	0	600
-31000-230	Dues	75	600	750
-31000-240	Advertising	0	150	100
-31000-250	Training Expenditures	1,113	1,256	3,900
-31000-251	Business/Public Relations	379	300	300
-31000-255	Repair & Maint Office	0	0	100
-31000-260	Printing	103	200	250
-31000-270	Maint Contr	1,427	1,223	1,600
-31000-280	Utilities	3,702	3,624	3,700
-31000-288	Codes Enforcements	0	28	3,000
-31000-290	Other Contractual Service	6,920	4,000	6,000
-31000-310	Office Supply	820	942	1,100
-31000-320	Small Tools	318	150	300
-31000-330	Uniforms	1,113	600	1,500
-31000-340	Auto Parts	509	2,100	4,000
-31000-360	Gas	4,346	3,960	4,500
-31000-410	Insurance	1,719	2,693	2,730
-31000-635	Vehicle Equipment	0	0	50,000
-31000-640	Computer Equipment	359	500	2,500
		325,692	328,981	495,006

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-31050	Economic Development			
-31050-110	Wages	20,834	175,098	221,668
-31050-130	Overtime	3	100	0
-31050-140	Fica	1,564	13,396	17,282
-31050-150	Retirement	2,106	19,598	19,936
-31050-160	Hosp Ins	2,535	33,345	35,880
-31050-162	Life/Ad&d	46	628	628
-31050-163	Dental Ins	196	904	2,770
-31050-170	Worker Comp	0	0	2,764
-31050-190	Other Personal Services	210	3,438	4,233
-31050-205	Drug/Alcohol Test	0	25	100
-31050-209	Public Education	0	0	400
-31050-210	Professional Services	47,218	10,000	20,000
-31050-220	Mailing	38	40	50
-31050-230	Dues	0	1,120	1,850
-31050-240	Advertising	1,220	1,000	1,000
-31050-250	Training Expenditures	0	6,000	10,170
-31050-251	Business/Public Relations	0	300	1,000
-31050-252	Improvement Teams	0	800	850
-31050-265	Software	0	1,302	15,280
-31050-270	Maint Contracts	0	218	0
-31050-280	Utilities	941	1,327	1,000
-31050-310	Office Supplies	0	150	200
-31050-312	Other Operating Supplies	77	100	200
-31050-320	Small Tools	0	53	100
-31050-330	Uniforms	0	450	500
-31050-340	Auto Parts	0	500	1,000
-31050-360	Gas	0	200	1,200
-31050-375	Safety Supplies/Materials	0	50	250
-31050-410	Insurance	186	239	240
-31050-635	Vehicle Equipment	0	37,701	0
-31050-640	Computer Equipment	0	684	500
		77,174	308,764	361,051

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-41000	PW Administration			
-41000-110	Wages Regular	347,011	245132.02	224,380
-41000-130	Overtime	156	80	211
-41000-140	Fica	26,278	18,394	17,510
-41000-150	Retirement	49,283	36,482	33,365
-41000-160	Hosp Ins	67,470	46,040	39,000
-41000-162	Life/Ad&d	1,231	876	784
-41000-163	Dental Ins	4,883	3,227	3,011
-41000-170	Workmen Comp	583	4,869	2,150
-41000-185	Retiree Insurance	369	678	378
-41000-190	Other Per Ser	7,225	4,410	4,295
-41000-205	Drug/Alcohol Test	104	100	100
-41000-209	Public Education	32	300	400
-41000-210	Professional & Consulting Serv	21,895	14,500	14,500
-41000-220	Mailing	396	500	400
-41000-230	Dues & Subscriptions	1,952	1,836	2,500
-41000-233	Regulatory Fees & Licenses	4	1,462	1,500
-41000-240	Advertising	694	700	1,000
-41000-250	Training Expenditures	10,486	10,000	9,800
-41000-251	Business/Public Relations	280	300	300
-41000-252	Improvement Teams	1,516	1,500	1,500
-41000-258	Gis Systems	40,693	40,926	42,950
-41000-259	MACNET	16,500	16,500	16,500
-41000-260	Printing	64	100	200
-41000-265	Computer Software	8,408	11,000	7,300
-41000-270	Maint Contr	739	935	1,900
-41000-276	Radio Sys. Annual Contracts	877	3,360	3,360
-41000-280	Utilities	3,361	2,445	3,000
-41000-310	Office Supply	114	100	200
-41000-312	Other Operating Supplies	330	250	750
-41000-320	Small Tools	0	0	100
-41000-330	Uniforms	259	653	530
-41000-340	Auto Parts	353	400	1,000
-41000-360	Gas	2,501	2,357	2,500
-41000-375	Safety Supplies/Materials	8	0	250
-41000-410	Insurance	1,539	1,879	1,900
-41000-420	Repair & Maintenance	1,096	0	0
-41000-512	Cost Recovery-Service Center	116,300	109,354	153,400
-41000-620	Communication Equipment	0	0	800
-41000-630	Machinery & Equipment	5,542	0	0
-41000-635	Vehicle Equipment		45,000	
-41000-640	Computer Equipment	51	500	0
		740,583	627,144	593,724

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-42100	ROW Maintenance			
-42100-110	Wages Regular	234,959	305,851	467,233
-42100-125	Standby	1,995	0	0
-42100-130	Overtime	2,547	2,250	3,693
-42100-140	Fica	21,469	23,239	36,294
-42100-150	Retirement	39,598	27,125	56,647
-42100-160	Hosp Ins	81,900	75,325	175,500
-42100-162	Life/Ad&d	1,165	1,081	2,221
-42100-163	Dental Ins	5,496	4,613	13,551
-42100-170	Worker Comp	9,240	5,774	17,110
-42100-185	Retiree Insurance	3,690	7,380	7,380
-42100-190	Other Per Service	4,050	2,675	3,500
-42100-205	Drug/Alcohol Test	137	270	300
-42100-210	Professional Services	783	170	0
-42100-250	Training Expenditures	0	384	900
-42100-252	Improvement Teams	294	200	200
-42100-270	Maint Contract	0	0	500
-42100-280	Utilities	1,922	1,772	2,000
-42100-290	Other Contract Ser	10,004	10,000	12,000
-42100-312	Other Operating Supplies	2,101	1,975	2,300
-42100-320	Small Tools	1,757	2,500	4,200
-42100-330	Uniforms	1,289	4,000	0
-42100-340	Auto Parts	50,206	54,576	32,000
-42100-355	Chemical Supplies	1,841	2,000	4,000
-42100-360	Gas	32,872	28,338	34,000
-42100-375	Safety Supplies	1,633	3,000	3,000
-42100-410	Insurance	3,702	4,363	4,420
-42100-420	Repair & Maint	2,642	2,000	3,000
-42100-471	Greenway Maint.	689	1,200	1,500
-42100-480	Cedar Lawn Cemetery	0	0	500
-42100-630	Other Equipment	21,462	30,000	18,000
-42100-635	Vehicle	29,635	39,649	0
		569,078	641,709	905,949

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-44100	Streets Supervision			
-44100-110	Wages Regular	34,996	36,606	39,603
-44100-130	Overtime	0	0	1,055
-44100-140	Fica	2,588	2,713	3,168
-44100-150	Retirement	6,753	6,755	7,047
-44100-160	Hosp Ins	7,800	7,800	7,800
-44100-162	Life/Ad&d	132	148	143
-44100-163	Dental Ins	602	602	602
-44100-170	Workmen Comp	1,565	2,200	2,274
-44100-185	Retirees Insurance	9,230	7,580	7,340
-44100-190	Other Per Ser	700	750	750
-44100-205	Drug/Alcohol Test	204	200	200
-44100-233	Regulatory Fees & Licenses	116	100	200
-44100-240	Advertising	270	200	200
-44100-250	Training Expenditures	1,750	1,200	2,500
-44100-252	Improvement Teams	14	300	300
-44100-276	Radio Sys. Annual Contract	0	400	400
-44100-280	Utilities	592	484	600
-44100-310	Office Supply	60	50	100
-44100-312	Other Operating Supplies	0	100	150
-44100-330	Uniforms	0	200	600
-44100-340	Auto Parts	285	200	1,000
-44100-360	Gas	2,660	2,167	3,000
-44100-410	Insurance	5,695	2,666	2,700
-44100-635	Vehicle Equipment	42	0	0
		76,054	73,421	81,732

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-44200	Repair & Construction			
-44200-110	Wages	367,924	407,166	439,153
-44200-125	Standby Pay	13,028	14,094	15,825
-44200-130	Overtime	21,158	32,974	36,925
-44200-140	Fica	30,723	35,670	38,317
-44200-150	Retirement	52,252	65,712	61,382
-44200-160	Hosp Ins	114,729	124,800	124,800
-44200-162	Life/Ad&d	1,577	1,908	1,854
-44200-163	Dental Ins	6,072	7,193	9,636
-44200-170	Workmen Comp	12,021	25,675	27,900
-44200-185	Retirees Insurance	10,763	10,763	11,070
-44200-190	Other Per Ser	7,300	8,550	8,950
-44200-205	Drug/Alcohol Test	0	0	100
-44200-233	Regulatory Fees & Licenses	34	100	150
-44200-250	Training Expenditures	543	1,200	1,200
-44200-252	Improvement Teams	295	230	230
-44200-254	Emergency Meals	84	697	300
-44200-270	Maint Contr	0	0	250
-44200-276	Radio Sys. Annual Contract	0	460	450
-44200-280	Utilities	1,425	1,480	1,500
-44200-290	Landfill Services	1,250	120	1,500
-44200-312	Other Operating Supplies	608	700	1,000
-44200-320	Small Tools	1,641	1,500	2,000
-44200-330	Uniforms	2,541	2,540	3,050
-44200-340	Auto Parts	21,344	22,831	20,000
-44200-345	Repair Sidewalk	0	0	5,000
-44200-360	Gas	18,444	18,409	20,000
-44200-370	Const Mtrls	32,122	34,482	40,000
-44200-375	Safety Supplies	962	499	1,000
-44200-380	Signs/Materials	19,842	20,000	20,000
-44200-410	Insurance	4,180	5,131	5,200
-44200-420	Repair & Maintenance	5,719	6,000	15,000
-44200-427	Snow Removal	9,621	38,262	15,000
-44200-428	Christmas Light Maintenance	1,510	2,188	4,500
-44200-429	Emergency Response	0	0	2,000
-44200-435	Easements	35	0	0
-44200-490	Street Resurfacing	150,000	200,000	200,000
-44200-495	Traffic Calming	1,373	1,500	4,000
-44200-630	Machinery & Equipment	18,860	126,315	37,700
-44200-635	Vehicle Equipment	62,975	0	0
-44200-640	Computer Equip.	0	500	1,000
		992,955	1,219,648	1,177,942

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-44220	Traffic Calming			
-44220-185	Retiree Insurance	810	0	0
-44220-280	Utilities	17,006	17,847	14,000
-44220-370	Construction Materials	182	90	0
-44220-410	Insurance	8,704	10,953	11,110
-44220-430	Macto Ops Allocation Macto Ops Allocation	185,583	180,000	189,000
-44220-630	Machinery/Equipment	33	0	0
-44220-730	Macto Capital Allocation Macto Capital Allocation	41,340	177,578	194,220
		253,658	386,467	408,330
110-44300	Street Lighting			
-44300-280	Utilities	744,699	748,783	755,000

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-45100	Sanitation Supervision			
-45100-110	Wages	85,867	89,752	94,774
-45100-140	Fica	6,926	7,193	7,766
-45100-150	Retirement	2,659	2,646	2,695
-45100-160	Hosp Insurance	15,600	15,600	15,600
-45100-162	Life / Ad&d	310	326	325
-45100-163	Dental Ins	1,205	1,205	1,205
-45100-170	Workmen Comp	3,386	3,522	3,610
-45100-185	Retiree Insurance	0	0	3,690
-45100-190	Other Per Service	6,413	6,738	6,738
-45100-205	Drug/Alcohol Test	683	669	600
-45100-210	Professional & Consulting	491	327	15,000
-45100-225		1,788	1,841	6,000
-45100-230	Dues	25	25	50
-45100-233	Regulatory Fees & License	0	0	150
-45100-240	Advertising	464	500	4,500
-45100-250	Training Expenditures	363	1,200	900
-45100-252	Improvement Teams	125	700	700
-45100-255	Repair & Mnt - Office Eq	0	0	100
-45100-260	Printing	4,713	5,793	5,500
-45100-270	Maintenance Contract	120	152	3,600
-45100-276	Radio System Contract	0	102	100
-45100-280	Utilities	739	560	700
-45100-310	Office Supply	88	66	100
-45100-312	Other Operating Supplies	2	19	100
-45100-320	Small Tools	56	50	150
-45100-330	Uniforms	903	1,000	10,900
-45100-340	Auto Parts	1,279	950	500
-45100-360	Gas	1,533	709	1,500
-45100-375	Safety Supplies	42	124	200
-45100-410	Insurance	2,470	1,663	1,680
-45100-420	Repairs & Maintenance	31	0	100
-45100-640	Computer Equipment	0	100	3,700
		138,281	143,532	193,233

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-45200	Residential Collection			
-45200-110	Wages	268,080	371,646	306,616
-45200-125	Standby	304	0	0
-45200-130	Overtime	5,616	5,525	10,550
-45200-140	Fica	23,672	25,501	24,430
-45200-150	Retirement	40,130	42,372	37,744
-45200-160	Hosp Ins	94,900	92,321	120,900
-45200-162	Life Ad&d	1,187	1,507	1,521
-45200-163	Dental	4,305	3,281	9,335
-45200-170	Workmen Comp	6,252	20,243	11,746
-45200-185	Retiree Insurance	0	2,025	3,690
-45200-190	Other Per Ser	1,750	50	2,200
-45200-252	Improvement Teams	0	221	150
-45200-270	Maintenance Contracts	1,737	1,332	1,700
-45200-276	Radio Sys. Annual Contract	0	1,048	250
-45200-280	Utilities	10	25	100
-45200-290	Landfill Services	163,770	206,541	175,000
-45200-293	Recycling Contracts	184,039	213,879	215,000
-45200-312	Other Operating Supplies	785	700	750
-45200-320	Small Tools	192	100	150
-45200-330	Uniforms	4,544	4,500	0
-45200-340	Auto Parts	80,213	45,000	40,000
-45200-360	Gas	35,842	29,623	35,000
-45200-375	Safety Supplies	7,950	5,000	6,000
-45200-410	Insurance	1,530	1,948	1,970
-45200-425	Carts And Materials	69,895	41,500	39,000
-45200-630	Machinery & Equipment	0	0	715,000
		996,703	1,115,886	1,758,802

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-45250	Brush & Demolition			
-45250-110	Wages	47,312	63,204	89,401
-45250-130	Overtime	894	883	1,055
-45250-140	Fica	3,629	4,751	6,974
-45250-150	Retirement	5,440	7,294	9,533
-45250-160	Hosp Ins	16,900	24,700	31,200
-45250-162	Life/Ad&d	211	315	416
-45250-163	Dental Ins	489	2,465	2,409
-45250-170	Worker Comp	2,275	1,692	3,429
-45250-185	Retirees Insurance	6,435	3,600	3,600
-45250-190	Other Personal Services	300	500	700
-45250-270	Collect Maintenance Contracts	1,737	1,138	1,350
-45250-280	Utilities	0	0	150
-45250-290	Landfill Services	91,890	74,812	110,000
-45250-293	Recycling Contracts	51,666	51,720	66,000
-45250-312	Other Operating Supplies	296	374	500
-45250-320	Small Tools	0	273	150
-45250-330	Uniforms	992	1,190	0
-45250-340	Auto Parts	27,071	23,962	20,000
-45250-360	Gas	25,626	18,758	24,000
-45250-375	Safety Supplies	101	500	700
-45250-410	Insurance	1,387	2,232	2,260
-45250-630	Machinery & Equipment	0	249,753	0
		284,651	534,115	373,827

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-45300	Industrial Collection			
-45300-110	Wages	186,281	199,852	206,224
-45300-130	Overtime	10,356	4,121	5,275
-45300-140	Fica	15,682	14,246	16,348
-45300-150	Retirement	32,104	27,444	27,446
-45300-160	Hosp Ins	65,000	62,400	62,400
-45300-162	Life / Ad&d	872	909	896
-45300-163	Dental Ins	4,475	4,820	4,818
-45300-170	Workmen Comp	3,088	9,761	8,023
-45300-190	Other Per Ser	2,550	1,950	2,200
-45300-270	Maintenance Contracts	1,737	1,329	1,400
-45300-276	Radio Sys. Annual Contract	0	400	150
-45300-290	Landfill Services	295,732	323,903	360,000
-45300-312	Other Operating Supplies	1,176	982	500
-45300-320	Small Tools	110	60	100
-45300-330	Uniforms	1,714	1,641	0
-45300-340	Auto Parts	72,687	30,000	35,000
-45300-360	Gas	47,906	34,584	40,000
-45300-375	Safety Supplies	1,489	500	500
-45300-410	Insurance	2,796	2,835	2,870
-45300-420	Repair & Maint	530	2,133	2,000
-45300-425	Containers	55,373	63,524	26,400
-45300-635	Vehicles	377,334	0	0
		1,178,992	787,393	802,550
110-49000	Special Projects			
-49000-691	Special Roadway Projects	0	130,000	130,000

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-51100	Police Administration			
-51100-110	Wages Regular	189,035	197,545	211,284
-51100-130	Overtime	44	23	0
-51100-140	Fica	13,770	14,423	16,393
-51100-150	Retirement	37,251	37,100	38,267
-51100-160	Hosp Ins	31,200	31,200	31,200
-51100-162	Life/Ad&d	622	619	701
-51100-163	Dental Ins	2,409	2,409	2,409
-51100-170	Workmen Comp	2,669	5,210	5,379
-51100-185	Retiree Insurance	0	0	3,600
-51100-190	Other Personal Serv	3,000	3,000	3,000
-51100-208	Tuition Reimbursement	2,520	7,500	25,000
-51100-210	Professional & Consult	3,792	26,276	16,000
-51100-220	Mailing	20	122	200
-51100-230	Dues	50	211	0
-51100-240	Advertising	343	400	2,000
-51100-250	Training Expenditures	1,534	14,076	10,700
-51100-251	Business/Public Relations	8,669	6,700	6,700
-51100-280	Utilities	300	300	0
-51100-310	Office Supplies	38	124	500
-51100-330	Uniforms	1,371	1,276	1,600
-51100-340	Auto Parts & Mtrl	518	1,300	2,000
-51100-360	Gasoline	3,608	2,878	7,500
-51100-410	Insurance	5,443	5,685	5,770
		308,206	358,377	390,203

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-51200	Support Services			
-51200-110	Wages Regular	618,383	651,597	898,309
-51200-125	Stand-By	1,062	0	0
-51200-130	Overtime	53,093	51,638	58,025
-51200-140	Fica	50,299	53,145	76,644
-51200-150	Retirement	106,006	109,606	131,664
-51200-160	Hosp Ins	162,240	162,240	209,040
-51200-162	Life/Ad&d	2,504	2,751	3,494
-51200-163	Dental Ins	12,527	12,527	16,141
-51200-170	Workmen Comp	11,004	19,349	26,465
-51200-185	Retiree Insurance	20,250	13,680	4,980
-51200-190	Other Personal Serv	10,660	11,428	13,540
-51200-214	Credit Card Proc. Fees	3,603	4,726	8,000
-51200-215	Commissions	(58)	50	0
-51200-220	Mailing	941	1,112	1,000
-51200-230	Dues	19,563	18,340	23,800
-51200-250	Training Expenditures	21,221	26,817	38,350
-51200-265	Computer Software	352,597	333,770	386,100
-51200-270	Rental/Maint Contract	13,939	22,603	60,000
-51200-271	Software License Fee	90	0	0
-51200-276	Radio Systems Annual Contract	2,173	15,333	24,950
-51200-280	Utilities	145,036	130,430	137,000
-51200-310	Office Supplies	15,336	11,181	13,000
-51200-311	Evidence/Essential Supplies	1,275	1,200	0
-51200-312	Other Operating Supplies	4,443	3,529	4,000
-51200-320	Small Tools	968	1,000	1,000
-51200-325	Ammunition/Firearm Supp.	33,612	34,640	101,100
-51200-330	Uniforms	2,266	2,439	3,100
-51200-340	Auto Parts	14,732	6,000	13,000
-51200-350	Misc. Over/Short	(80)	0	0
-51200-360	Gasoline	10,042	9,624	12,000
-51200-380	Range Maintenance	6,596	7,000	8,800
-51200-410	Insurance	21,554	28,268	28,690
-51200-420	Repair & Maint	56,396	35,898	50,000
-51200-535	Equipment Lease	69,793	69,793	70,000
-51200-640	Computer Equipment	41,413	27,801	21,400
-51200-650	Building & Improvements	25,764	7,437	25,500
-51200-830	Accreditation Dues	0	700	700
-51200-831	Accreditation Contract Fee	4,646	4,646	5,000
-51200-850	Accreditation Travel, Conf, Training	0	7,000	7,000
		1,915,889	1,899,300	2,481,792

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-51300	Patrol			
-51300-110	Wages Regular	1,903,815	2,075,228	2,249,487
-51300-125	Stanby	41,386	33,923	42,200
-51300-130	Overtime	240,191	221,924	274,300
-51300-140	Fica	168,506	176,439	198,017
-51300-150	Retirement	291,930	279,948	281,397
-51300-160	Hosp Ins	479,700	531,885	561,600
-51300-162	Life/Ad&d	7,282	8,285	8,764
-51300-163	Dental Ins	30,766	21,539	43,364
-51300-170	Workmen Comp	46,600	81,442	80,984
-51300-185	Retirees Insurance	37,740	29,940	29,340
-51300-190	Other Per Ser	16,850	15,200	22,450
-51300-205	Drug/Alcohol Test	3,229	1,314	2,000
-51300-210	Professional Services	738	4,029	0
-51300-215	Contract Services	14,962	11,787	19,000
-51300-220	Mailing	270	300	1,000
-51300-250	Training Expenditures	44,633	44,747	45,000
-51300-262	Repair & Maint. Machinery & Equip.	397	300	500
-51300-270	Maint Contracts	152	0	0
-51300-299	Veterinarian Bills	6,189	3,000	6,500
-51300-310	Office Supply	2,495	1,500	1,500
-51300-311	Evidence/Essential Supplies	3,085	3,577	6,000
-51300-312	Other Operating Supplies	584	1,146	5,000
-51300-317	Community Policing	6,704	8,183	14,000
-51300-320	Small Tools	1,046	500	1,000
-51300-330	Uniforms & Clothing	78,263	74,779	60,000
-51300-335	K-9 Supplies	1,772	4,674	6,000
-51300-340	Auto Parts	64,195	69,437	60,000
-51300-360	Gas	145,781	155,216	140,000
-51300-380	Firing Range	246	24	0
-51300-410	Insurance	63,577	81,970	83,190
-51300-420	Repair & Maintenance	7,580	6,913	14,000
-51300-520	Equip Replace	0	0	2,000
-51300-630	Other Equipment	0	179,973	0
-51300-635	Vehicle	5,896	0	0
-51300-640	Computer Equip	6,569	16,323	23,500
-51300-716	Use of Litigation Tax Reserve	0	0	146,780
-51300-717	Use of E-Citation Reserve	9,409	10,000	11,000
		3,732,538	4,155,445	4,439,873

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-51400	Investigation			
-51400-110	Wages Regular	488,268	509,552	487,224
-51400-125	Standby	27,832	19,306	26,375
-51400-130	Overtime	85,379	70,511	84,400
-51400-140	Fica	44,903	44,656	46,306
-51400-150	Retirement	102,530	97,638	70,160
-51400-160	Hosp Ins	109,200	109,200	109,200
-51400-162	Life/Ad&d	1,836	2,088	1,867
-51400-163	Dental Ins	8,432	8,432	8,432
-51400-170	Workmen Comp	9,862	20,691	17,752
-51400-190	Other Personal Serv	8,600	10,500	7,300
-51400-210	Professional Serv	388	2,210	3,500
-51400-220	Mailing	188	1,400	3,400
-51400-250	Training Expenditures	24,310	26,365	25,000
-51400-262	Repair & Maint.	55	100	500
-51400-280	Utilities	825	300	300
-51400-292	Undercover Operations	2,027	5,000	7,500
-51400-310	Office Supplies	2,364	2,164	2,500
-51400-311	Evidence/Essential Supplies	6,534	6,500	6,500
-51400-312	Other Operating Supplies	179	200	500
-51400-317	Photo Supplies	0	1,029	0
-51400-320	Small Tools	4,588	3,000	3,700
-51400-330	Uniforms	4,952	6,073	6,000
-51400-340	Auto, Parts & Mtrl	6,395	7,246	8,000
-51400-360	Gas	18,694	16,806	15,000
-51400-410	Insurance	13,191	16,242	16,480
-51400-640	Computer Equip	29	100	0
-51400-650	Building & Improvements	0	105	56,500
		971,561	987,414	1,014,396

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-51600	Animal Control			
-51600-110	Wages Regular	74,877	76,558	85,518
-51600-130	Overtime	5,117	3,558	4,220
-51600-140	Fica	5,946	5,921	6,995
-51600-150	Retirement	12,394	11,985	11,657
-51600-160	Hosp Ins	15,600	15,600	15,600
-51600-162	Life/Ad&d	243	274	253
-51600-163	Dental Ins	1,205	1,205	1,205
-51600-170	Workmen Comp	1,616	2,840	2,222
-51600-190	Other Personal Serv	1,500	1,500	1,700
-51600-230	Dues, Memberships & Subsc	0	160	110
-51600-250	Training Expenditures	0	500	1,000
-51600-298	Animal Shelter Fees	6,510	6,177	10,000
-51600-310	Office Supplies	20	50	0
-51600-320	Small Tools & Minor Equipment	1,405	1,000	1,500
-51600-330	Uniforms	548	600	1,000
-51600-340	Auto Parts & Mtrl	1,215	1,120	2,000
-51600-360	Gas	3,209	2,269	5,000
-51600-390	Other Commodities	0	0	250
-51600-410	Insurance	1,851	3,901	3,950
		133,256	135,218	154,180

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-52100	Fire Supervision			
-52100-110	Wages Regular	284,925	302,674	324,717
-52100-130	Overtime	1,317	1,998	1,055
-52100-140	Fica	22,450	24,348	32,206
-52100-150	Retirement	32,811	34,071	33,965
-52100-160	Hosp Ins	46,800	46,800	46,800
-52100-162	Life/Ad&d	924	920	1,070
-52100-163	Dental Ins	2,798	2,805	3,614
-52100-170	Workmen Comp	3,543	5,473	5,764
-52100-185	Retirees Insurance	10,980	10,980	11,580
-52100-190	Other Personal Serv	18,397	23,440	14,016
-52100-208	Tuition Reimbursement	0		7,500
-52100-210	Professional & Consult	0	11,645	20,000
-52100-220	Mailing	154	75	300
-52100-230	Dues	2,293	2,300	2,640
-52100-250	Training Expenditures	15,064	11,481	15,000
-52100-251	Business/Public Relations	7,631	5,878	9,000
-52100-255	Repair/Maint - Office Equip	0	0	200
-52100-265	Computer Software	2,890	3,663	2,000
-52100-270	Rental/Maint Contracts	0	0	1,000
-52100-280	Utilities	3,556	4,863	5,000
-52100-290	Other Cont. Service	0	0	250
-52100-310	Office Supplies	1,340	1,464	1,500
-52100-320	Small Tools & Minor Equipment	386	848	6,000
-52100-330	Uniforms	996	2,000	2,000
-52100-340	Auto Parts & Mtrl	4,143	2,500	2,000
-52100-360	Gas	7,987	6,764	8,500
-52100-410	Insurance	2,426	4,345	4,410
-52100-520	Equip. Replacement	0	0	2,000
-52100-620	Communication Equipment	0	7,000	7,000
-52100-640	Computer Equipment	3,572	3,500	6,500
-52100-831	Accreditation Annual Fee	1,370	1,398	1,370
-52100-832	Accreditation Consulting	0	7,500	17,500
-52100-833	Accreditation Assessment	7,298	10,648	0
-52100-850	Accreditation Travel	11,744	0	12,000
		497,795	541,381	608,457

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-52300	Fire Inspection			
-52300-110	Wages Regular	104,824	109,575	210,765
-52300-130	Overtime	0	0	528
-52300-140	Fica	7,807	8,888	21,006
-52300-150	Retirement	3,219	3,363	5,766
-52300-160	Hosp Ins	15,600	15,600	31,200
-52300-162	Life/Ad&d	346	352	682
-52300-163	Dental Ins	1,205	1,205	2,409
-52300-170	Workmen Comp	1,503	3,983	4,494
-52300-185	Retiree Insurance	0	0	7,425
-52300-190	Other Personal Serv	1,500	7,107	3,000
-52300-220	Mailing	24	0	50
-52300-230	Dues	1,062	1,299	1,500
-52300-240	Advertising	0	500	500
-52300-250	Training Expenditures	6,655	6,164	7,000
-52300-265	Software	0	0	1,000
-52300-280	Utilities	1,888	2,459	3,800
-52300-310	Office Supplies	279	551	500
-52300-317	Public Education	2,578	3,348	4,000
-52300-320	Small Tools	770	1,415	1,500
-52300-330	Uniforms	872	1,035	1,200
-52300-340	Auto Parts & Mtrl	1,554	1,049	2,000
-52300-350	Smoke Detectors	0	0	250
-52300-360	Gas	6,129	5,350	6,500
-52300-410	Insurance	794	1,173	1,190
-52300-645	Computer Equip	1,546	31	2,500
		160,155	174,447	320,765

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-52400	Fire Fighting			
-52400-110	Wages Regular	1,977,367	2,075,375	2,204,284
-52400-130	Overtime	361,449	349,954	358,700
-52400-140	Fica	176,264	182,474	198,080
-52400-150	Retirement	311,318	306,946	285,526
-52400-160	Hosp Ins	488,800	477,100	530,400
-52400-162	Life/Ad&d	7,904	8,693	8,438
-52400-163	Dental Ins	35,851	32,289	40,955
-52400-170	Workmen Comp	29,292	46,673	47,647
-52400-185	Retiree Insurance	13,500	12,300	13,590
-52400-190	Other Per Ser	26,450	27,450	26,300
-52400-205	Drug/Alcohol Test	756	345	1,500
-52400-208	Tuition Reimbursementq	0	5,000	0
-52400-210	Professional & Cons	2,459	3,500	2,500
-52400-215	Medical Physicals	0	2,650	2,650
-52400-220	Mailing	96	100	100
-52400-230	Dues	1,729	1,210	1,900
-52400-240	Advertising	0	50	1,000
-52400-250	Training Expenditures	45,355	43,500	45,000
-52400-260	Printing	0	0	200
-52400-265	Computer Software Programs	24,443	27,115	38,000
-52400-270	Rental/Maint Contracts	9,110	13,956	10,000
-52400-271	Fire Equipment Testing	10,349	13,000	14,000
-52400-276	Radio Sys. Annual Contracts	2,173	12,216	13,500
-52400-280	Utilities	94,401	94,619	82,600
-52400-297	Fire Hydrant Rental	51,200	54,390	51,200
-52400-310	Office Supply	1,174	1,270	1,500
-52400-312	Station Supplies	14,026	12,242	14,000
-52400-313	EMS Supplies & Equipment	1,353	3,087	12,000
-52400-320	Small Tools	11,074	10,784	14,000
-52400-330	Uniforms	14,323	25,079	18,000
-52400-332	Turn Out Gear	33,755	36,900	36,900
-52400-340	Auto Parts	43,930	49,872	40,000
-52400-360	Gas	28,447	21,605	24,000
-52400-390	Other Commodities	17,212	0	0
-52400-410	Insurance	16,131	13,874	14,080
-52400-420	Repair & Maint	15,228	26,144	17,000
-52400-421	Fire Training Facility	2,433	2,732	8,000
-52400-422	American Heart Cpr Costs	7,442	5,230	6,000
-52400-535	Equipment Lease Purchase	51,588	51,588	69,800
-52400-620	Communication Equipment	0	0	7,500
-52400-630	Other Equipment	6,412	81,500	43,000
-52400-640	Station Furnishings	13,183	12,553	10,600
-52400-645	Computer Equipment	5,100	5,200	5,300
-52400-650	Building & Improvements	21,201	11,250	64,000
		3,974,278	4,161,813	4,383,750

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-	Contributions to Other Agencies / Funds			
110-61000	Parks & Recreation			
-61000-270	Rental/Maintenance Contracts	6,849	40,000	6,000
-61000-410	Insurance	0	6,116	500
-61000-420	Repair & Maintenance	1,750	2,000	2,500
-61000-425	Park Improvements	0	47,000	1,300,000
-61000-430	Parks & Rec Commission	625,530	646,641	681,840
-61000-435	Special Events	107	227	200
-61000-436	Freedomfest	112,049	882	120,000
-61000-440	Greenway Project	0	2,000	5,000
-61000-445	Parks & Recreations Little League	10,056	10,050	10,000
-61000-450	Springbrook Pavilion/Rec.Ctr.	0	0	125,000
-61000-725	Senior Citizens' Center	64,397	52,557	0
		820,738	807,472	2,251,040
110-61500	Joint Emergency Services			
-61500-202	Director-Homeland	20,541	20,550	21,000
-61500-430	911 Communication	214,820	231,997	232,000
-61500-431	Drug Task Force Building	0	132,000	0
		235,361	384,547	253,000
110-65000	Employee Benefits			
-65000-151	Old - City Retirement Plan	571,650	472,787	472,790
-65000-155	Retirement Supplements	86,769	115,200	238,536
		658,419	587,987	711,326
110-66000	Library			
-66000-430	Grants	264,118	264,118	264,100
-66000-998	Improvements	94,698	0	0
		358,816	264,118	264,100
110-66100	East Tn Dev District			
-66100-430	Grants	1,756	1,756	1,800
	BL CO Chamber of Commerce			
110-66200				
-66200-430	Grants	6,600	6,600	7,000
110-66300	Community Action			
-66300-430	Grants	15,000	15,000	17,000
110-66400	BL CO Industrial Development Board			
-66400-430	Operations	321,125	333,375	356,880
-66400-440	Development Agreements	116,800	116,800	441,840
-66400-450	IDB Park Operations	42,925	45,500	45,500
		480,850	495,675	844,220
110-67000	BL CO Family Services			
-67000-430	Grants	24,600	24,600	24,600
110-67500	Civic Arts Center			
-67500-430	Grants	0	0	135,000
110-68000	Vocational Rehabilitation			
-68000-430	Grants	0	55,610	55,610

**General Fund - 110
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
110-70050	Transfer of Funds			
-70050-705	Debt Service	6,156,990	6,882,820	6,836,150
-70050-735	Transfer to Schools	500,000	170,000	700,000
-70050-740	Transfer to Other Funds	446,510	2,181,340	2,820,000
		7,103,500	9,234,160	10,356,150
	Total	30,853,134	34,578,385	40,600,021
	Beginning Fund Balance	15,225,388	20,703,843	22,854,683
	Ending Fund Balance	20,703,843	22,854,683	20,167,842
	Number of FTE Employees	182	182	185

**Education - 141
REVENUE
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
141				
-40110	Current Prop Tax-County	4,894,433	4,237,850	4,280,000
-40120	Trustee - Prior Year	44,783	55,500	70,000
-40130	Clerk & Master-Prior Yrs	19,623	16,600	30,000
-40140	Interest & Penalty	12,014	11,600	15,000
-40162	In Lieu Of Taxes-Local Util.	11,335	37,250	36,000
-40210	Sales Tax-County	5,190,638	5,409,700	5,838,600
-40270	Business Tax	159,544	163,600	120,000
-40610	City Appropriation	3,928,643	3,928,650	4,020,000
-41110	Marriage Licenses	1,113	1,250	1,100
-43511	Tuition-Regular	288,450	288,450	300,000
-44110	Interest Earned	54,380	51,700	35,000
-44570	Contributions & Gifts	13,011	18,700	10,000
-44990	Other Local Revenue	37,311	54,500	25,000
-46511	Revenue TN Invest Student TISA	10,536,581	13,430,000	13,481,410
-46515	Lottery Pre-K	169,974	210,000	287,490
-46520	Food Service State Matching	9,898	9,600	6,400
-46550	Driver Education	4,292	4,300	4,900
-46590	Other State Funds	219,714	455,000	0
-46591	Coord School Health-Arra	80,000	0	0
-46610	Career Ladder Prog	17,212	14,000	10,000
-46850	Mixed Drink Tax	91,357	91,350	100
-46990	Family Resource Center Grant	29,612	0	0
-47111	Section 4 - Lunch	0	531,400	800,000
-47113	Usda, Breakfast	0	179,000	200,000
-47114	Usda -- Other	0	82,150	22,000
-47590	Other Federal	13,434	16,000	57,000
-49700	Insurance Recovery	7,467	1,400	0
-49800	Transfer In - Other Funds	500,000	170,000	700,000
	Total	26,334,819	29,469,550	30,350,000

**Education - 141
EXPENDITURES
FY25 Budget**

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Estimated</u>	<u>2025</u> <u>Budget</u>
Salaries	21,280,662	23,255,800	24,199,189
Other	4,557,592	6,744,200	6,900,811
Total	25,838,254	30,000,000	31,100,000
Beginning Fund Balance	3,476,972	3,973,538	3,443,088
Ending Fund Balance	3,973,538	3,443,088	2,693,088
Number of FTE Employees	268	299	303

**State Street Aid - 121
REVENUE
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
121	State Street Aid			
-35300	Int On Investments	5,224	5,106	6,000
-41500	Intergovernmental - State Street Aid	349,767	399,707	400,000
	Total	354,991	404,813	406,000

**State Street Aid - 121
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
121-44250	State Street Aid			
-44250-490	Resurfacing	427,049	520,000	315,000
-44250-493	Street Striping	10,000	10,000	10,000
	Total	437,049	530,000	325,000
	Beginning Fund Balance	307,701	225,643	100,456
	Ending Fund Balance	225,643	100,456	181,456

Drug Fund - 130
REVENUES
FY25 Budget

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
130	Drug Fund			
-31200	Dvd Sales - Dvd Sales	30	0	0
-31500	Drug Seizure Funds	20,704	19,724	20,050
-35300	Int On Investments	1,533	2,843	2,000
	Total	22,267	22,567	22,050

Drug Fund - 130
REVENUES
FY25 Budget

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
130	Drug Fund			
-42129-230	Dues, Membership & Subscription Dues	18,000	0	0
-42129-335	Drug Control K-9	0	16,000	23,530
	Total	18,000	16,000	23,530
	Beginning Fund Balance	119,979	124,246	130,813
	Ending Fund Balance	124,246	130,813	129,333

Landscaping Fund - 316
REVENUES
FY25 Budget

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
316	Landscaping Fund			
-31000	Greenway Projects Revenue	1,094	0	0
-32000	Landscaping Projects Revenue	40,643	7,500	40,000
-33000	Sidewalk Projects Revenue	29,308	7,844	20,000
-36100	Interest Earned	5,081	8,547	7,000
	Total	76,126	23,891	67,000

**Landscaping Fund - 316
Expenditures
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
316	Landscaping Fund			
-42220-920	Landscaping Projects	0	164,516	25,000
-42220-930	Sidewalks	0	0	25,000
	Total	0	164,516	50,000
	Beginning Fund Balance	326,717	402,843	262,218
	Ending Fund Balance	402,843	262,218	279,218

Equipment Replacement Fund - 620

**REVENUES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
620	Equipment Replacement Fund			
-36100	Interest	6,505	13,120	13,000
-36420	Approp.Transfer Fr.Other Funds	356,510	491,340	930,020
	Total	363,015	504,460	943,020

Equipment Replacement Fund - 620
Expenditures
FY25 Budget

		2023	2024	2025
620-64000	Equipment Replacement Fund	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
-64000-636	Fire Equipment / Vehicles	26,419	67,100	538,920
-64000-637	Police Equipment / Vehicles	199,687	530,228	391,100
	Total	226,106	597,328	930,020
	Beginning Fund Balance	378,515	515,424	422,556
	Ending Fund Balance	515,424	422,556	435,556

**ADA Fund - 340
REVENUES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
340	ADA			
-36100	Interest Earned	3,109	5,280	5,200
-36961	Operating Transfer-In	90,000	90,000	90,000
	Total	93,109	95,280	95,200

**ADA Fund - 340
EXPENDITURES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
340	ADA			
-41920-920	Facilities	0	10,000	25,000
-41920-930	PROWAG	0	0	275,000
	TOTAL	0	10,000	300,000
	Beginning Fund Balance	159,371	252,480	337,760
	Ending Fund Balance	252,480	337,760	132,960

Water & Sewer - 411
REVENUES
FY25 Budget

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411	Water & Sewer Operations			
-64700	Local Grants	2,933	0	0
-64800	ARPA Grant	1,987,409	0	0
-80500	Meter Service	322,458	246,400	225,000
-80600	Sewer Service Inside	176,255	55,400	40,000
-80700	Sewer Service Outside	8,200	16,590	10,000
-81002	Sales Res & Comm	6,963,449	7,409,600	7,647,300
-81003	Backflow / Grease Trap Fees	49,013	47,200	50,000
-81102	Alcoa,Inc.Water	1,717,925	1,791,400	1,835,600
-81302	Tuckaleechee	1,265,011	1,351,700	1,465,100
-81450	Knox-Chapman Sales	2,393	0	0
-81502	Inside Sewer	3,166,215	3,256,300	3,422,100
-81510	Alcoa,Inc. Sewer	1,100,238	1,385,000	1,510,600
-81602	Outside Sewer	2,493,916	2,789,000	2,885,000
-81702	Maryville Sewer Customers	5,319	5,700	5,200
-81870	Water Utility - Capital Contributions-Water	1,296,421	375,000	0
-81880	Sewer Utility - Capital Contributions-Sewer	743,762	375,000	0
-82000	Penalties	126,426	150,400	160,000
-82400	Miscellaneous	11,973	23,200	23,000
-82500	Bad Debt Recovery	2,903	3,000	5,000
-82600	Interest On Investments	318,574	389,200	350,000
-82700	W&S Line Connections	7,535	0	0
-83700	State Reimbursement	10,974	0	0
-83800	Idb Funds	20,197	0	0
-85100	Property Rental-Credit Union	2,365	2,580	2,580
-85200	Fire Hydrant Rental	51,200	54,300	55,400
-85500	Insurance Proceeds	3,322	3,500	3,500
-86500	Sale Of Equipment	16,557	10,000	10,000
	Total	21,872,943	19,740,470	19,705,380

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81000	Administration			
-81000-110	Wages	394,276	397,059	397,585
-81000-130	Overtime	720	780	0
-81000-140	Fica	29,433	34,662	31,533
-81000-150	Retirement	(83,924)	57,576	57,877
-81000-155	Retirement Settlement	5,988	22,477	0
-81000-160	Hosp Ins	68,068	69,246	65,208
-81000-162	Life/Ad&d	1,282	1,337	1,363
-81000-163	Dental Ins	4,699	5,197	5,035
-81000-170	Workmen Comp	478	4,818	3,806
-81000-185	Retiree Insurance	(68)	1,128	1,278
-81000-190	Other Per Ser	21,289	15,889	14,594
-81000-205	Drug/Alcohol Test	847	415	500
-81000-209	Public Education	32	300	400
-81000-210	Professional Ser	47,446	32,319	25,500
-81000-220	Mailing	0	0	150
-81000-230	Dues	14,030	14,753	17,800
-81000-233	Regulatory Fees & Licenses	16,434	16,858	20,000
-81000-240	Advertising	5,233	311	1,000
-81000-241	Legal Fees	45,378	46,753	53,000
-81000-250	Training Expenses	5,815	6,140	10,000
-81000-251	Business/Public Relations	289	174	200
-81000-252	Improvement Teams	1,471	746	1,800
-81000-258	Gis Systems	40,693	37,977	42,950
-81000-259	MACNET	16,500	16,500	16,500
-81000-260	Printing	192	0	200
-81000-265	Computer Software	8,408	16,409	15,600
-81000-270	Maint Contr	3,085	3,642	1,760
-81000-276	Radio Sys. Annual Contracts	877	1,497	3,010
-81000-280	Utilities	3,697	3,360	3,500
-81000-310	Office Supply	172	72	200
-81000-312	Other Operating Supplies	329	273	750
-81000-320	Small Tools	0	30	500
-81000-330	Uniforms	244	615	530
-81000-340	Auto Parts	0	133	300
-81000-360	Gas	474	2,349	1,000
-81000-375	Safety	45	84	300
-81000-410	Insurance	9,060	9,506	9,640
-81000-420	Repair & Maintenance	201	4	0
-81000-450	Depreciation	14,065	14,350	15,000
-81000-510	Costs Recovered	22,990	22,307	29,260
-81000-512	Cost Recovery-Service Center	104,269	92,423	153,400
-81000-514	Cost Recovery - Fleet Maint.	11,924	9,428	9,340
-81000-535	Equipment Lease	1,441	1,504	2,200
-81000-630	Machinery/Equipment	5,557	0	0
-81000-640	Computer Equipment	206	656	800
		823,645	962,057	1,015,369

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81030	Accounting & Collecting			
-81030-110	Wages	568,641	572,875	627,250
-81030-125	Standby	17,062	20,969	0
-81030-130	Overtime	30,776	40,447	0
-81030-140	Fica	46,451	51,699	50,307
-81030-150	Retirement	112,899	93,302	88,591
-81030-155	Retirement Settlement	(17,372)	2,717	16,962
-81030-160	Hosp Ins	147,640	161,342	164,112
-81030-162	Life/Ad&d	2,205	2,683	2,542
-81030-163	Dental Ins	10,154	11,212	12,672
-81030-170	Worker Comp	1,153	6,877	8,234
-81030-185	Retiree Insurance	4,002	3,933	3,933
-81030-190	Other Personal Services	20,299	11,735	13,437
-81030-205	Drug/Alcohol Test	147	65	100
-81030-210	Professional Services	2,425	2,136	3,000
-81030-214	Credit Card Processing Fees	9,045	6,659	9,500
-81030-220	Mailing	69,095	77,620	75,000
-81030-225	Billing Process	14,549	15,597	18,000
-81030-230	Dues	32	0	100
-81030-235	Accounting/Auditing	11,700	11,349	12,190
-81030-240	Advertising	0	572	100
-81030-250	Training Expenses	0	87	1,200
-81030-251	Business/Public Relations	54	0	200
-81030-252	Improvement Teams	188	288	800
-81030-255	Repair/Maint Office Equip	127	0	0
-81030-260	Printing	190	100	200
-81030-270	Maint. Contract	4,403	4,838	5,000
-81030-276	Radio Sys. Annual Contract	120	158	650
-81030-280	Utilities	4,615	5,846	5,000
-81030-290	Other Contractual Services	111	0	0
-81030-295	Collection Fees	5,247	3,996	5,000
-81030-310	Office Supply	3,831	3,474	5,000
-81030-320	Small Tools	1,911	6,463	2,000
-81030-330	Uniforms	1,669	2,650	3,000
-81030-340	Water/Wastewater - Acct & Coll Auto	3,042	1,495	2,000
-81030-360	Gas	9,322	5,677	7,000
-81030-375	Safety Supplies	0	100	300
-81030-410	Insurance	4,825	2,342	2,370
-81030-450	Depreciation	3,790	470	4,200
-81030-513	Cost Recovery - It	212,100	381,983	323,340
-81030-530	Rent	57,000	57,000	57,000
-81030-635	Vehicles	13	0	0
-81030-640	Computer Equipment	3,330	1,171	2,500
		1,366,791	1,571,927	1,532,790

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81100	Supervision			
-81100-110	Wages	286,052	311,274	420,219
-81100-125	Standby Pay	8,192	6,311	7,385
-81100-130	Overtime	26,520	31,217	31,650
-81100-140	Fica	24,648	30,165	36,079
-81100-150	Retirement	48,659	40,688	63,238
-81100-151	Water/Waste	247,857	187,489	187,490
-81100-160	Hosp Ins	61,828	72,228	85,800
-81100-162	Life/Ad&d	1,068	1,452	1,554
-81100-163	Dental Ins	4,774	5,578	6,625
-81100-170	Workmen Comp	3,801	7,810	9,938
-81100-185	Retiree Insurance	2,748	2,952	2,952
-81100-190	Other Per Ser	41,291	10,949	12,354
-81100-205	Drug/Alcohol Test	0	25	100
-81100-233	Regulatory Fees & Licenses	219	267	300
-81100-250	Training Expenses	3,340	4,327	4,000
-81100-252	Improvement Teams	102	100	200
-81100-280	Utilities	1,636	2,343	4,000
-81100-310	Office Supply	69	0	100
-81100-312	Other Operating Supplies	0	0	100
-81100-330	Uniforms	420	944	11,550
-81100-340	Auto Parts	463	367	1,000
-81100-360	Gas	3,398	3,772	4,200
-81100-410	Insurance	1,460	1,835	1,860
-81100-450	Depreciation	10,843	11,060	12,000
-81100-640	Computer Equipment	160	222	1,500
		779,548	733,376	906,194

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81200	Water Treatment Plant			
-81200-110	Wages	507,217	559,281	615,294
-81200-130	Overtime	3,672	2,121	5,275
-81200-140	Fica	38,175	42,174	48,534
-81200-150	Retirement	91,387	72,674	68,887
-81200-160	Hosp Ins	117,000	139,075	140,400
-81200-162	Life/Ad&d	1,871	2,276	2,318
-81200-163	Dental Ins	7,403	9,104	10,841
-81200-170	Workmen Comp	9,864	12,974	13,138
-81200-185	Retiree Insurance	10,088	9,420	3,600
-81200-190	Other Per Ser	1,479	8,190	13,877
-81200-205	Drug/Alcohol Test	73	114	250
-81200-210	Professional & Consulting Serv	3,599	3,000	15,000
-81200-220	Mailing	219	474	400
-81200-230	Dues	656	918	950
-81200-233	Regulatory Fees & Licenses	8,550	8,029	8,500
-81200-240	Advertising	2,690	1,263	2,000
-81200-250	Training Expenses	6,165	2,576	12,000
-81200-251	Business/Public Relations	0	0	100
-81200-252	Improvement Teams	666	242	400
-81200-260	Printing	110	150	250
-81200-270	Rental/Maint Contracts	5,046	4,753	7,600
-81200-280	Utilities	496,911	451,580	490,000
-81200-290	Other Contr Ser	7,811	11,067	16,250
-81200-310	Office Supply	1,041	1,068	1,300
-81200-312	Other Operating Supplies	1,723	1,848	2,000
-81200-315	Lab Supply	15,394	11,524	17,500
-81200-320	Small Tools	187	302	300
-81200-330	Uniforms	1,942	2,952	4,400
-81200-340	Auto Parts	2,506	1,288	5,000
-81200-350	Elec Plumbing	0	0	250
-81200-355	Chemical Supplies	228,180	207,261	220,000
-81200-360	Gas	3,164	1,711	3,800
-81200-375	Safety	225	220	750
-81200-410	Insurance	54,662	69,664	70,700
-81200-420	Repair & Maint	109,277	87,407	95,000
-81200-422	Buildign & Grds Maint	28	0	500
-81200-450	Depreciation	1,173,667	1,187,850	1,180,000
-81200-635	Vehicle Equipment	21	0	0
-81200-640	Computer Equipment	187	0	800
		2,912,856	2,914,548	3,078,164

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81250	Environmental Compliance			
-81250-110	Wages	74,545	80,857	119,603
-81250-130	Overtime	254	556	1,055
-81250-140	Fica	5,649	6,157	9,339
-81250-150	Retirement	8,011	5,510	6,954
-81250-160	Hosp Ins	18,330	20,800	21,840
-81250-162	Life/Ad&d	295	367	372
-81250-163	Dental Ins	1,415	1,606	1,686
-81250-170	Workmen Comp	1,261	1,889	1,974
-81250-190	Other Pers Services	1,588	1,478	1,423
-81250-205	Water/Wastewater Drug/Alcohol Test	0	0	100
-81250-210	Professional Services	30,940	49,785	50,000
-81250-220	Mailing	0	0	100
-81250-230	Dues	0	597	1,010
-81250-233	Regulatory Fees & Licenses	100	500	100
-81250-250	Training Expenses	1,148	5,973	4,270
-81250-252	Improvement Teams	0	500	850
-81250-265	Computer Software	110	655	280
-81250-270	Maint. Contracts	0	0	250
-81250-280	Utilities	463	533	700
-81250-310	Office Supplies	242	73	100
-81250-312	Other Operating Supplies	276	503	200
-81250-320	Small Tools	427	2,174	2,500
-81250-330	Uniforms	424	1,099	1,500
-81250-340	Auto Parts	727	2,903	1,400
-81250-360	Gas	1,914	1,337	2,500
-81250-375	Safety Supplies	34	55	200
-81250-410	Insurance	643	902	910
-81250-420	Repair & Maint	286	108	450
-81250-640	Computer Equipment	65	0	500
		149,147	186,913	232,166

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81300	Transmission & Distribution			
-81300-110	Wages	342,754	375,297	414,083
-81300-125	Standby Pay	14,911	19,439	21,100
-81300-130	Overtime	43,168	56,293	63,300
-81300-140	Fica	28,884	35,101	38,615
-81300-150	Retirement	78,483	73,245	61,379
-81300-160	Hosp Ins	102,933	122,284	123,552
-81300-162	Life/Ad&d	1,432	1,753	1,782
-81300-163	Dental Ins	7,472	8,215	9,540
-81300-170	Workmen Comp	6,539	10,042	11,022
-81300-185	Retiree Insurance	11,899	12,785	8,750
-81300-190	Other Per Ser	8,306	9,955	6,306
-81300-205	Drug/Alcohol Test	0	0	100
-81300-230	Dues	0	240	500
-81300-233	Regulatory Fees & Licenses	13,097	11,108	15,000
-81300-250	Training Expenses	2,459	3,267	4,000
-81300-252	Improvement Teams	459	354	500
-81300-254	Emergency Meals	858	591	800
-81300-270	Maint Contr	454	0	300
-81300-276	Radio Sys. Annual Contract	0	818	1,150
-81300-280	Utilities	69,964	63,582	60,000
-81300-310	Office Supply	0	100	100
-81300-312	Other Operating Supplies	3,667	5,724	4,000
-81300-320	Small Tools	5,797	4,752	4,200
-81300-330	Uniforms	4,892	4,670	0
-81300-340	Auto Parts	17,047	28,172	23,000
-81300-360	Gas	25,665	27,071	27,500
-81300-370	Const Mtrls	22,480	137,505	90,000
-81300-375	Safety	3,018	3,594	4,700
-81300-390	Other Commodities	0	0	2,150
-81300-410	Insurance	14,936	19,088	19,370
-81300-420	Repair & Maint	203,296	88,469	250,000
-81300-450	Depreciation	776,402	770,790	780,000
-81300-490	Water Line Relocation	116	0	0
-81300-495	Water Line Replacement	0	0	650,000
-81300-510	Costs Recovered	9,861	7,279	10,000
-81300-620	Communication Equipment	62	0	500
-81300-630	Machinery & Equipment	3,281	0	1,900
-81300-635	Vehicle Equipment	449	0	0
-81300-640	Computer Equipment	246	88	1,200
		1,825,287	1,901,669	2,710,399

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81400	Meter Shop			
-81400-110	Wages	41,419	50,143	56,493
-81400-125	Standby Pay	0	0	13,188
-81400-130	Overtime	142	3,763	2,110
-81400-140	Fica	3,031	3,472	5,560
-81400-150	Retirement	7,468	6,965	5,998
-81400-160	Hosp Ins	16,640	15,600	15,600
-81400-162	Life/Ad&d	225	226	234
-81400-163	Dental Ins	1,285	1,205	1,205
-81400-170	Workmen Comp	3,560	1,451	1,637
-81400-185	Retiree Insurance	3,391	2,571	780
-81400-190	Other Per Ser	(8,019)	800	900
-81400-205	Drug/Alcohol Test	0	26	100
-81400-250	Training Expenses	671	500	2,000
-81400-252	Improvement Teams	0	0	200
-81400-270	Maint Contr	6,477	42,097	12,000
-81400-280	Utilities	2,539	1,838	0
-81400-310	Office Supply	205	0	200
-81400-320	Small Tools & Minor Equipment	(402)	1,589	1,500
-81400-330	Uniforms	707	298	500
-81400-340	Auto Parts	(9)	0	1,000
-81400-360	Gas	(446)	0	3,000
-81400-375	Safety Supplies	555	0	0
-81400-390	Other Commodities	65	50	0
-81400-410	Insurance	0	3,302	3,350
-81400-420	Repair & Maint	49,007	15,964	50,000
-81400-425	Meter & Devices	189,871	265,901	300,000
-81400-450	Depreciation	168,749	172,140	175,000
-81400-620	Communication Equipment	0	0	150
-81400-640	Computer Equipment	1,790	124	1,000
		488,921	590,025	653,705

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81500	Water Maintenance			
-81500-110	Wages	168,224	172,984	188,788
-81500-125	Standby Pay	16,609	17,637	18,990
-81500-130	Overtime	8,676	3,744	8,440
-81500-140	Fica	14,626	14,575	16,781
-81500-150	Retirement	37,414	29,020	28,227
-81500-155	Retirement Supplement	27,834	25,856	0
-81500-160	Hosp Ins	46,800	46,800	46,800
-81500-162	Life/Ad&d	702	746	751
-81500-163	Dental Ins	3,614	3,002	3,614
-81500-170	Workmen Comp	3,622	4,349	5,775
-81500-185	Retiree Insurance	90	1,856	5,535
-81500-190	Other Per Ser	(2,446)	3,000	3,150
-81500-205	Drug/Alcohol Test	0	0	100
-81500-230	Dues	90	90	400
-81500-233	Regulatory Fees & Licenses	100	0	100
-81500-250	Training Expenses	0	0	500
-81500-252	Improvement Teams	0	0	100
-81500-280	Utilities	1,096	925	1,200
-81500-290	Contractual Services	17,185	19,605	19,900
-81500-310	Office/Jantrl. Supp & Books	0	0	100
-81500-312	Other Operating Supplies	263	1,420	1,000
-81500-320	Small Tools	397	386	500
-81500-330	Uniforms	1,967	1,985	2,900
-81500-340	Auto Parts	2,376	3,551	4,000
-81500-360	Gas	6,254	5,990	6,200
-81500-375	Safety	1,589	235	400
-81500-410	Insurance	2,084	2,666	2,700
-81500-420	Repair & Maintenance	41,910	26,600	66,000
-81500-425	Low Pressure Sewer Pump Station	3,690	2,000	15,000
		404,766	389,021	447,951

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81600	Wastewater Collection			
-81600-110	Wages	385,173	437,449	444,539
-81600-125	Standby Pay	17,597	19,743	21,100
-81600-130	Overtime	49,883	60,947	68,575
-81600-140	Fica	32,508	39,943	41,401
-81600-150	Retirement	88,504	82,172	68,199
-81600-160	Hosp Ins	108,196	132,002	129,792
-81600-162	Life/Ad&d	1,557	2,032	1,907
-81600-163	Dental Ins	7,879	9,003	10,022
-81600-170	Workmen Comp	9,156	12,407	11,963
-81600-185	Retiree Insurance	7,768	8,347	6,682
-81600-190	Other Per Ser	5,284	8,554	6,976
-81600-205	Drug/Alcohol Test	0	0	100
-81600-233	Regulatory Fees & Licenses	250	347	400
-81600-250	Training Expenses	1,316	562	900
-81600-252	Improvement Teams	105	157	300
-81600-254	Emergency Meals	177	227	300
-81600-270	Maint Contr	2,829	2,375	2,500
-81600-280	Utilities	25,092	21,492	28,000
-81600-290	Other Contracted Services	0	0	3,500
-81600-310	Office Supply	5	700	700
-81600-312	Other Operating Supplies	2,181	2,393	1,600
-81600-320	Small Tools	3,647	5,213	4,000
-81600-330	Uniforms	4,794	4,063	0
-81600-340	Auto Parts	22,174	27,209	20,000
-81600-360	Gas	32,872	35,255	30,000
-81600-370	Const Mtrls	14,141	67,475	25,000
-81600-375	Safety Supplies	2,756	6,089	4,000
-81600-410	Insurance	3,399	5,114	5,190
-81600-420	Repair & Maintenance	17,394	21,717	100,000
-81600-450	Depreciation	923,553	916,140	930,000
-81600-490	Sewer Rehabilitation	282,929	212,630	400,000
-81600-510	Costs Recovered	10,652	7,726	10,550
-81600-620	Communication Equipment	930	0	2,800
-81600-630	Machinery & Equipment	5,085	11,118	1,900
-81600-635	Vehicle	21	0	0
-81600-640	Computer Equipment	0	0	1,200
		2,069,807	2,160,599	2,384,096

**Water & Sewer - 411
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
411-81800	Wastewater Disposal			
-81800-430	Com Disposal Plant Operations	1,892,381	1,412,579	2,103,340
-81800-740	Wastewater Disposal	1,115,579	1,109,050	1,154,150
		3,007,960	2,521,629	3,257,490
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
-81850-720	Debt Interest Payments	1,426,286	1,620,744	1,721,480
-81850-740	Debt Related Fees	1,850	500	2,500
		1,989,892	2,183,244	2,285,980
411-81900	Special Projects			
-81900-660	Environmental Projects	0	65,868	135,000
-81900-684	Lift Station Replacement	46,931	0	0
-81900-687	Replacement / Improvements Galvanized	64,240	0	0
-81900-699	WTP Improvements	200,692	0	0
		311,863	65,868	135,000
	Total	16,130,483	16,180,877	18,639,304
	Beginning Fund Balance	32,986,982	38,729,448	42,289,042
	Ending Fund Balance	38,729,448	42,289,042	43,355,118

**Stormwater - 413
REVENUES
FY25 Budget**

413	Stormwater Operations	2023 <u>Actual</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
-34410	Residential	229,361	235,000	240,000
-34415	Commercial/Industrial	1,173,905	1,237,100	1,240,000
-35410	Row Repair - Row Repair	49,321	35,400	35,000
-36110	Interest	14,718	20,900	21,000
-36114	Misc. Revenue	17,507	224	250
-64700	Local Grants	100	0	0
-81870	Capital Contributions	3,056,262	0	0
	Total	4,541,174	1,528,624	1,536,250

**Stormwater - 413
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
413-82000	Admin & Engineering			
-82000-110	Wages - Regular	226,951	272,954	223,642
-82000-130	Overtime	271	644	0
-82000-140	Fica	17,093	20,472	17,459
-82000-150	Retirement	19,400	21,755	21,825
-82000-151	Stormwater Operation	5,663	2,641	2,640
-82000-155	Retirement Supplement	719	0	0
-82000-160	Hospitalization/Insurance	45,826	56,538	39,000
-82000-162	Life/Ad&d	799	972	695
-82000-163	Dental Insurance	3,392	4,213	3,011
-82000-170	Workmen's Compensation	1,179	5,574	2,795
-82000-185	Retiree Insurance	729	715	769
-82000-190	Other Personal Services	5,390	6,303	4,594
-82000-205	Drug/Alcohol Test	16	7	100
-82000-208	Tuition Reimbursement	300	0	0
-82000-209	Public Education	1,117	1,029	4,750
-82000-210	Professional Services	40,342	109,440	45,700
-82000-225	Utility Processing	5,364	5,731	7,000
-82000-230	Dues,Memberships & Subscript.	774	1,001	1,430
-82000-233	Regulatory Fees & Licenses	3,464	3,464	3,500
-82000-235	Accounting/Auditing	1,300	1,261	1,510
-82000-240	Advertising	149	582	1,400
-82000-241	Legal Fees	5,940	5,100	6,400
-82000-250	Training Expenses	3,799	8,016	6,870
-82000-251	Business/Public Relations	280	11	600
-82000-252	Improvement Teams	1,288	463	850
-82000-258	Gis-System	40,693	42,857	42,950
-82000-260	Printing	0	0	100
-82000-265	Computer Software	8,408	10,184	7,240
-82000-270	Maintenance Contracts	1,061	1,293	1,500
-82000-276	Radio Sys. Annual Contracts	329	72	0
-82000-280	Utilities	2,416	2,396	2,500
-82000-310	Office Supplies	139	2	300
-82000-312	Other Operating Supplies	328	0	500
-82000-320	Small Tools	0	29	500
-82000-330	Uniforms	307	1,458	500
-82000-340	Auto Parts	1,280	1,500	1,500
-82000-360	Gasoline	1,621	592	2,500
-82000-375	Safety Supplies	3	0	100
-82000-410	Insurance	1,641	1,737	1,760
-82000-450	Depreciation	6,975	7,120	7,500
-82000-512	Cost Recovery - Service Center	8,021	4,996	10,580
-82000-513	Cost Recovery - It	16,340	29,137	24,430
-82000-535	Equipment Lease	173	181	250
-82000-630	Machinery & Equipment	5,542		0
-82000-640	Computer Equipment	0	609	500
		486,822	633,048	501,750

**Stormwater - 413
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
413-82300	Operations & Maintenance			
-82300-110	Wages - Regular	227,886	243,240	348,224
-82300-125	Standby Pay	6,877	6,393	6,330
-82300-130	Overtime	8,107	10,639	10,550
-82300-140	Fica	19,398	18,243	28,424
-82300-150	Retirement	34,422	37,683	53,846
-82300-155	Retirement Settlement	(963)	0	0
-82300-160	Hospitalization / Insurances	71,049	69,715	88,920
-82300-162	Life/Ad&d	998	1,065	1,407
-82300-163	Dental Insurance	5,282	5,533	6,866
-82300-170	Workmen's Compensation	7,793	12,557	15,948
-82300-185	Retiree Insurance	11,618	10,373	10,440
-82300-190	Other Personal Services	4,925	5,724	6,445
-82300-205	Drug/Alcohol Test	122	105	200
-82300-210	Professional Services	0	0	14,500
-82300-233	Regulatory Fees & Licenses	0	0	200
-82300-250	Training Expenses	2,481	3,780	1,000
-82300-252	Improvement Teams	479	178	500
-82300-276	Radio Sys. Annual Contract	0	639	500
-82300-280	Utilities	1,285	1,076	1,400
-82300-290	Landfill Services	0	450	500
-82300-312	Other Operating Supplies	524	893	800
-82300-320	Small Tools	2,094	2,000	2,000
-82300-330	Uniforms	1,788	2,546	2,550
-82300-340	Auto Parts	12,666	21,585	18,000
-82300-360	Gasoline	24,199	15,004	15,000
-82300-375	Safety Supplies	485	594	900
-82300-410	Insurance	2,496	2,954	2,990
-82300-420	Repair & Maintenance	3,647	5,615	20,000
-82300-429	Emergency Response	0	0	2,000
-82300-450	Depreciation	150,378	77,640	180,000
-82300-490	Storm Sewer Rehab.	0	0	200,000
-82300-510	Cost Recovered	93,220	81,942	142,470
-82300-640	Computer Equipment	0	0	1,000
		693,256	638,167	1,183,910

**Stormwater - 413
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
413-82300	Operations & Maintenance			
-82400-110	Wages - Regular	54,627	57,125	61,940
-82400-125	Standby Pay	411	0	528
-82400-130	Overtime Pay	1,182	1,220	3,165
-82400-140	Fica	4,199	4,284	5,135
-82400-150	Retirement	10,525	10,203	11,265
-82400-160	Hospitalization Insurance	15,600	15,600	15,600
-82400-162	Life / Ad&d	230	242	248
-82400-163	Dental Ins	389	389	1,205
-82400-170	Workmen's Compensation	1,118	2,852	1,413
-82400-185	Retiree Insurance	(264)	1,500	0
-82400-190	Other Personal Services	822	42	1,500
-82400-252	Improvement Teams	0	440	100
-82400-270	Maintenance Contracts	736	0	750
-82400-290	Landfill Services	12,197	11,166	25,000
-82400-312	Other Operating Supplies	129	128	200
-82400-320	Small Tools	49	0	200
-82400-330	Uniforms	312	268	500
-82400-340	Auto Parts	7,100	8,705	8,000
-82400-360	Gasoline	10,954	7,830	9,000
-82400-375	Safety	36	66	100
-82400-410	Insurance	487	1,110	1,120
-82400-420	Repair & Maint.	81	107	0
-82400-450	Depreciation	26,252	26,780	26,800
		147,172	150,058	173,769
	Total	1,327,250	1,421,273	1,859,429
	Beginning Fund Balance	2,983,414	6,197,340	6,304,691
	Ending Fund Balance	6,197,340	6,304,691	5,981,512

**Electric - 415
REVENUES
FY25 Budget**

415	Electric Fund	2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
91	Power Sales	75,839,760	74,102,295	75,200,000
92	Rental	1,603,091	1,377,347	1,250,000
93	Customer Penalties	473,366	419,220	440,000
94	Misc Revenue	359,089	468,180	470,000
95	Interst On Investments	166,979	184,070	150,000
97	Tree Trimming - Tree Trimming	1,023,971	1,044,311	1,035,000
98	Aid In Construction		1,500,000	1,000,000
	Total	79,466,256	79,095,423	79,545,000

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-91000	Administration			
-91000-110	Wages	450,256	506,640	531,615
-91000-130	Overtime	709	740	0
-91000-140	FICA	34,128	37,998	42,362
-91000-150	Retirement	72,607	71,771	77,680
-91000-160	Health Insurance	75,348	76,025	79,248
-91000-162	Life/Ad&d/Long Term Disb	1,440	1,346	1,721
-91000-163	Dental Insurance	5,268	5,389	6,119
-91000-170	Workman Comp	649	351	5,089
-91000-185	Retiree Insurance	2,393	5,874	3,924
-91000-190	Other Personnel Services	18,179	21,567	22,105
-91000-205	Drug/Alcohol Testing	41	0	50
-91000-210	Professional Services	14	0	3,000
-91000-230	Dues, Memberships & Subsc	60,056	126,354	62,000
-91000-240	Advertising & Publicity	0	551	100
-91000-241	Legal Fees	49,503	29,750	53,000
-91000-250	Training Expenses	1,100	2,089	9,000
-91000-251	Business/ Public Relations	271	301	100
-91000-252	Improvement Teams	3,807	241	1,500
-91000-270	Rental & Maint. Contracts	3,792	4,626	3,000
-91000-280	Utilities	2,115	6,590	4,000
-91000-290	Other Contr Service	21,462	21,954	22,000
-91000-310	Office/Jantrl. Supp & Books	911	265	750
-91000-320	Small Tools	0	0	50
-91000-330	Uniforms	7	534	350
-91000-340	Automotive Parts & Materials	3,286	7,959	3,000
-91000-410	Insurance	65,449	56,038	70,710
-91000-450	Board Of Directors	334	200	150
-91000-510	Cost Recovered	127,248	123,274	34,040
-91000-512	Cost Recovery-Service Center	171,686	111,501	227,450
-91000-514	Cost Recovery - Fleet Svcs	17,139	10,385	13,430
-91000-535	Lease Purchase	1,446	1,509	2,000
-91000-640	Computer Equipment	71	0	500
		1,190,715	1,231,822	1,280,043

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-92000	Accounting & Collecting			
-92000-110	Wages	956,680	983,051	1,078,861
-92000-125	Standby	21,561	16,532	21,100
-92000-130	Overtime	48,229	40,633	47,475
-92000-140	FICA	77,128	73,729	90,194
-92000-150	Retirement	139,357	134,487	151,389
-92000-151	Closed Retirement Plan	35,488	28,809	380,990
-92000-155	Retirement Settlement	0	0	6,913
-92000-160	Health Insurance	244,308	242,235	275,808
-92000-162	Life/Ad&d/Long Term Disb	3,709	3,995	4,326
-92000-163	Dental Insurance	17,571	16,014	21,297
-92000-170	Workman Comp	5,255	6,796	14,394
-92000-185	Retiree Insurance	16,540	15,741	8,952
-92000-190	Other Personnel Services	20,333	22,157	24,670
-92000-205	Drug / Alcohol Testing	250	207	250
-92000-210	Professional Services	3,586	632	3,500
-92000-214	Credit Card Processing Fees	20,866	19,752	22,000
-92000-220	Mailings	138,143	149,734	135,000
-92000-225	Billing Process	28,132	31,436	35,000
-92000-230	Dues, Memberships & Subscription	30	1,202	1,200
-92000-235	Auditing Services	13,650	3,531	12,300
-92000-250	Training Expenses	2,202	365	9,200
-92000-251	Business/Public Relations	184	0	100
-92000-252	Improvement Teams	250	0	600
-92000-260	Printing	75	0	0
-92000-270	Rental & Maint Contracts	11,149	5,611	11,000
-92000-280	Utilities	7,612	7,247	8,000
-92000-290	Other Contr Sers	111	0	0
-92000-295	Collection Fees	19,545	42,345	21,000
-92000-310	Office/Jantrl. Supp & Books	8,577	8,790	10,000
-92000-320	Small Tools & Minor Equipment	2,354	4,148	2,500
-92000-330	Uniforms	2,854	3,445	4,500
-92000-340	Automotive Parts & Materials	42,978	30,375	45,000
-92000-375	Safety Equipment	0	0	200
-92000-450	Provisions-Uncollect-Accts	130,000	0	180,000
-92000-490	Overage And Shortage	318	0	300
-92000-510	Cost Recovery - Gen Services	18,156	11,996	24,480
-92000-513	Cost Recovery - It	200,231	287,014	354,060
-92000-620	Equipment	1,713	864	0
-92000-640	Computer Equip.	7,161	1,907	2,000
		2,246,286	2,194,779	3,008,559

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-93000	Maintenance & Operations			
-93000-110	Wages	1,130,706	2,168,133	2,088,969
-93000-125	Standby	78,108	77,643	79,125
-93000-130	Overtime	281,110	410,411	369,250
-93000-140	FICA	114,920	162,610	199,554
-93000-150	Retirement	280,442	401,430	259,420
-93000-151	Closed Retirement Plan	132,230	107,342	0
-93000-155	Retirement Settlement	0	26,249	42,800
-93000-160	Health Insurance	409,096	395,584	388,752
-93000-162	Life/Ad&d/Long Term Disb	7,584	7,598	7,456
-93000-163	Dental Insurance	25,649	26,251	30,018
-93000-170	Workman Comp	44,924	53,624	70,086
-93000-185	Retiree Insurance	20,760	36,318	45,210
-93000-190	Other Personnel Services	33,693	31,850	28,381
-93000-205	Drug / Alcohol Testing	917	598	600
-93000-233	Regulatory Fees - Regulatory Fees	31,174	33,216	25,000
-93000-240	Advertising	0	0	200
-93000-250	Training Expenses	21,545	31,668	48,600
-93000-252	Improvement Teams/Meal Allow	1,703	3,175	2,500
-93000-254	Emergency Meals, Etc	41	13	1,000
-93000-265	Software Sub/Dues	948	0	0
-93000-270	Rental & Maint Contracts	228,973	82,918	240,000
-93000-280	Utilities	10,200	9,095	10,000
-93000-290	Tree Trimming	27	0	0
-93000-310	Office/Jantrl. Supp & Books	2,855	2,351	3,000
-93000-320	Small Tools & Minor Equip	16,055	30,218	18,000
-93000-321	Small Tools & Equip. #2	4,000	4,793	4,000
-93000-322	Small Tools & Equip. #3	5,115	5,747	4,000
-93000-323	Small Tools & Equip. #4	4,721	1,909	4,000
-93000-324	Small Tools #5	3,057	1,868	3,500
-93000-326	Small Tools #6	4,288	20,602	2,500
-93000-327	Small Tools #7	4,045	11,650	2,500
-93000-330	Uniforms	34,644	36,082	44,000
-93000-340	Automotive Parts & Materials	330,571	454,980	440,000
-93000-375	Safety Equipment	14,745	21,866	18,000
-93000-410	Insurance	154,406	170,908	168,600
-93000-420	Repairs & Maint	17,691	99,362	80,000
-93000-421	Repairs & Maint - Substations	30,490	16,224	100,000
-93000-422	Repairs For Fiber Optic Ntwrk	0	2,050	2,000
-93000-425	Oil Testing & Salvage	60,571	41,648	40,000
-93000-610	Radio Equipment	5,874	0	15,000
-93000-621	Equip:office,Commo.,&misc..	0	0	500
-93000-622	Equip: machinery & Vehicles	364	17,993	0
-93000-640	Computer Equipment	979	6,681	1,500
-93000-660	Substation Addition/Improvemt.	127	2,319	150,000
-93000-661	System Improvements	410	1,035,044	895,000
-93000-662	Distribution Maintenance	63,779	116,618	200,000
-93000-663	Trans. System Maintenance	0	0	30,000
-93000-664	Fiber Network Extensions	20,340	0	25,000
		3,633,877	6,166,638	6,188,021

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-94000	Engineering			
-94000-110	Wages	653,343	842,363	992,614
-94000-125	Standby	21,562	37,046	26,375
-94000-130	Overtime	49,974	59,315	52,750
-94000-140	FICA	56,372	63,177	83,173
-94000-150	Retirement	124,304	162,072	155,384
-94000-160	Health Insurance	164,167	155,636	171,600
-94000-162	Life/Ad&d/Long Term Disb	3,158	3,112	3,476
-94000-163	Dental Insurance	12,548	11,878	13,250
-94000-170	Workman Comp	20,552	13,224	17,081
-94000-190	Other Personnel Services	8,318	8,389	15,500
-94000-205	Drug/Alcohol Testing	23	138	100
-94000-208	Tuition Reimbursement	15	0	0
-94000-210	Professional & Consult. Serv	94,826	83,454	130,000
-94000-211	Consultant - Reimbursed	195	0	10,000
-94000-220	Mailing	30	0	100
-94000-230	Dues, Memberships & Subsc	799	694	700
-94000-233	Regulatory Fees	813	0	1,250
-94000-240	Advertising	468	997	500
-94000-250	Training Expenses	14,828	14,410	29,600
-94000-252	Improvement Teams	1,318	1,365	500
-94000-254	Emergency Meals, Etc	0	25	300
-94000-258	Gis Systems	48,643	34,476	64,430
-94000-259	Engineering - MACNET	17,000	17,000	17,000
-94000-265	Software Sub/Dues	14,989	10,096	43,000
-94000-270	Rental & Maint Contracts	598	3,883	610
-94000-280	Utilities	7,167	4,993	10,300
-94000-290	Contract Engineering & Design	19,089	0	0
-94000-310	Office/Jantrl. Supp	2,708	4,722	3,000
-94000-320	Small Tools & Minor Equip	5,800	4,530	2,000
-94000-330	Uniforms	3,091	2,738	8,680
-94000-340	Automotive Parts & Materials	40,426	56,255	35,000
-94000-610	Office Furniture	8,917	337	1,000
-94000-640	Computer Equipment	2,609	2,286	6,000
-94000-692	Alcoa Hwy Ph 2-Tdot Reimbursable	0	642	10,000
-94000-693	Alcoa Hwy Ph 3-Tdot Reimbursable	0	4,720	10,000
-94000-694	Alcoa Hwy Ph 4-Tdot Reimbursable	0	10,745	50,000
		1,398,649	1,614,720	1,965,273

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-95000	Purchasing & Storeroom			
-95000-110	Wages	0	81,098	86,079
-95000-130	Overtime	0	17,778	0
-95000-140	FICA	0	6,082	7,172
-95000-150	Retirement	0	16,159	15,646
-95000-155	Retirement Settlement	0	0	6,107
-95000-160	Health Insurance	21,906	21,938	21,528
-95000-162	Life/Ad&d/Long Term Disb	326	342	345
-95000-163	Dental Insurance	1,516	1,515	1,662
-95000-170	Workman Comp	1,420	1,634	697
-95000-190	Other Personnel Services	0	1,470	1,570
-95000-205	Drug / Alcohol Testing	0	0	50
-95000-250	Training Expenses	0	565	2,500
-95000-252	Improvement Teams	0	0	50
-95000-254	Trouble Meals	0	0	50
-95000-270	Rental & Maint Contracts	0	1,246	500
-95000-280	Utilities	0	851	600
-95000-310	Office Supplies	0	472	500
-95000-320	Small Tools & Equipment	0	14,836	3,000
-95000-330	Uniforms	0	0	400
-95000-340	Auto. Parts & Materials	2	4,333	1,500
-95000-390	Other Commodities	40	0	400
-95000-640	Computer Equipment	0	0	1,000
-95000-641	Meters	4,788	621,350	742,500
-95000-642	Transfrmrs/Mtng. Pads & Hdware	(2,925)	1,200,740	700,000
-95000-650	Building & Improvements	23	0	0
-95000-651	Poles / Guys/Hardware	17,255	155,388	500,000
-95000-652	Conductor/Pr.Dev.&hdware-OH	591,876	750,452	700,000
-95000-653	Conductors/Pr.Dev.&hdware-UG	149,154	662,398	700,000
-95000-655	St./Sec.Lights,Poles,Cndc	29,203	203,160	500,000
-95000-656	Amazon	32,803	549	50,000
		847,387	3,764,357	4,043,856

**Electric - 415
EXPENSES
FY25 Budget**

415-96000	Utility Services	2023 Actual	2024 Estimated	2025 Budget
-96000-110	Wages	539,715	259,723	436,043
-96000-125	Standby	17,775	17,082	20,045
-96000-130	Overtime	86,767	83,704	94,950
-96000-140	FICA	51,722	19,479	43,729
-96000-150	Retirement	24,050	15,173	57,433
-96000-151	Closed Plan Retirement	(5,637)	22,859	0
-96000-155	Retirement Settlement	0	0	12,425
-96000-160	Health Insurance	120,147	78,214	109,200
-96000-162	Life/Ad&d/Long Term Disb	1,934	1,251	1,737
-96000-163	Dental Insurance	7,196	4,557	8,432
-96000-170	Workman Comp	12,520	3,121	9,358
-96000-185	Retiree Insurance	6,915	10,980	10,980
-96000-190	Other Personnel Services	14,981	7,181	8,158
-96000-205	Tuition Reimbursement	92	46	150
-96000-220	Mailings	0	38	50
-96000-230	Dues, Memberships, Subscrips.	743	245	1,000
-96000-250	Training Expenses	10,830	23,298	33,200
-96000-252	Improvement Teams	1,546	1,355	500
-96000-254	Emergency Meals, Etc	244	212	150
-96000-260	Printing	122	270	600
-96000-265	Software Sub/Dues	126,622	84,849	600,900
-96000-270	Rental & Maint. Contracts	11,632	22,630	12,000
-96000-280	Utilities	15,321	11,024	17,000
-96000-290	Tree Trimming	2,563,329	3,526,943	2,871,460
-96000-291	Tree Replacement	0	0	500
-96000-292	Outside Contract Work	0	0	3,000
-96000-310	Office Supplies	868	562	1,000
-96000-320	Small Tools	2,140	1,087	1,500
-96000-330	Uniforms	10,610	170,334	5,000
-96000-340	Automotive Parts,& Maint.	12,980	15,733	12,000
-96000-375	Safety Equipment	80	0	500
-96000-420	Repairs & Maintenance	594	0	1,000
-96000-610	Office Mach. & Equipment	296	0	0
-96000-622	Equip: Machinery & Vehicles	21	0	0
-96000-630	Machine & Equipment	355	800	1,500
-96000-640	Computer Equipment	2,655	361	5,000
-96000-650	Building Maintenance	0	0	5,000
-96000-660	Other Improvements	326	0	0
		3,639,490	4,383,110	4,385,500

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-97000	Marketing			
-97000-110	Wages	350	0	0
-97000-150	Retirement	(316)	0	0
-97000-240	Advertising	15,864	3,173	5,000
-97000-291	Heat Pump Rebates	1,065	1,095	2,000
-97000-297	Incentives & Reimbursement	47,208	41,003	48,000
-97000-310	Office Supplies	106	52	50
		64,277	45,322	55,050

**Electric - 415
EXPENSES
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
415-98000	Purchased Power, Debt			
-98000-291	Purchased Power	57,808,536	55,594,131	56,345,000
-98000-460	Depreciation	3,500,049	3,551,062	3,710,000
-98000-490	Tax Equivalent	1,593,113	1,234,324	1,650,000
-98000-720	Debt Service - Interest	721,193	608,811	546,870
-98000-740	Debt Service - Fees	26,369	26,387	26,500
		63,649,260	61,014,715	62,278,370
	Total	76,669,942	80,415,463	83,204,672
	Beginning Fund Balance	40,801,651	43,597,965	42,277,925
	Ending Fund Balance	43,597,965	42,277,925	38,618,253

Landfill Fund - 418
Revenues
FY25 Budget

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418	Landfill Fund			
-31000	Fees	3,190	2,800	0
-31500	Application Fees - Landfill Fund	180	100	3,000
-32000	City Of Maryville	1,306,721	1,473,650	1,505,100
-33000	City Of Alcoa	576,343	625,850	642,550
-34000	Permit Haulers	2,781,226	3,142,800	3,211,850
-36000	Interest	315,725	635,000	500,000
-36190	Investment Gain(Loss)	4,790	0	0
-37600	Waste Tire Reimbursement	157,925	157,950	156,100
-38000	Insurance Refunds	211	440	500
-38900	Sale Of Property	36,607	55,650	56,200
-39000	Receipts/Cash Customers	638,366	582,250	574,150
-39010	Credit Card Revenues	1,385,284	1,935,550	1,944,550
-61400	Miscellaneous	4,437	4,410	1,500
	Total	7,211,005	8,616,450	8,595,500

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		Actual	Estimated	Budget
418-45400	Administration			
-45400-110	Wages	154,808	166,567	175,041
-45400-130	Overtime	288	460	0
-45400-140	Fica	11,732	12,629	14,104
-45400-150	Retirement	28,832	28,028	28,257
-45400-151	Fund	19,173	37,440	48,210
-45400-155	Retirement Settlement	2,340	6,293	1,527
-45400-160	Hosp Ins	26,663	25,419	27,300
-45400-162	Life/Ad&d	514	495	584
-45400-163	Dental Ins	1,955	1,880	2,108
-45400-170	Workmen Comp	412	4,762	3,198
-45400-185	Retiree Insurance	879	1,107	1,233
-45400-190	Other Per Ser	9,676	11,116	7,824
-45400-205	Drug/Alcohol Test	591	425	500
-45400-210	Professional & Con	360	399	6,000
-45400-214	Credit Card Processing Fees	36,106	58,700	44,500
-45400-215	Contract Services	3,474	2,533	3,500
-45400-220	Postage	1,681	1,740	2,000
-45400-230	Dues	310	460	500
-45400-233	Regulatory Fees & Licenses	20,340	20,410	20,690
-45400-235	Accounting & Auditing	6,500	6,305	6,500
-45400-240	Advertising	748	663	1,000
-45400-241	Legal	13,861	14,281	14,900
-45400-250	Training Expenses	6,069	4,400	8,000
-45400-251	Business/Public Relations	43	100	100
-45400-252	Improvement Teams	1,558	825	1,850
-45400-260	Printing	1	0	0
-45400-270	Maint Contracts	4,763	4,717	3,000
-45400-276	Radio Sys. Annual Contracts	174	322	600
-45400-280	Utilities	58,655	44,467	100,000
-45400-290	Other Contr Ser	2,617	4,520	2,500
-45400-310	Office Supply	1,709	539	1,800
-45400-312	Other Operating Supplies	3,178	5,709	3,200
-45400-320	Small Tools	61	300	250
-45400-330	Uniforms	7,607	8,356	8,000
-45400-350	Overage And Shortage	(1)	250	0
-45400-375	Safety	1,803	2,210	1,800
-45400-380	Const Mtrls - Bldg	52	100	1,000
-45400-410	Insurance	6,343	6,972	7,070
-45400-420	Repair & Maintenance	14	100	1,000
-45400-510	Cost Recovery	7,437	6,564	8,910
-45400-513	Cost Recovery - It	61,911	60,249	117,900
-45400-535	Equipment Lease	404	421	600
-45400-620	Communication Equipment	0	875	2,200
-45400-640	Computer Equipment	85	160	750
-45400-650	Building & Improvements	3,876	1,671	3,500
		509,602	555,939	683,506

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45410	Operations			
-45410-110	Wages	310,935	355,688	386,388
-45410-130	Overtime	10,477	43,218	26,375
-45410-140	Fica	23,987	30,165	32,155
-45410-150	Retirement	53,242	59,710	55,993
-45410-160	Hosp Ins	93,600	104,000	109,200
-45410-162	Life/Ad&d	1,317	1,494	1,628
-45410-163	Dental Ins	7,227	6,811	8,432
-45410-170	Workers Comp	11,821	14,318	14,843
-45410-185	Retiree Insurance	6,384	7,200	7,200
-45410-190	Other Personal Services	(11,970)	4,700	7,550
-45410-278	Waste Tire Recovery	132,708	84,445	100,000
-45410-280	Utilities	300	300	300
-45410-360	Gas	190,235	215,500	220,000
-45410-370	Const Materials - Road	90,050	143,396	150,000
-45410-371	Alter Daily Cover Liner	5,421	12,947	7,500
-45410-372	Litter Fencing	1,795	2,000	2,500
-45410-380	Const Materials/Supplies	456	5,000	15,000
-45410-410	Insurance	312	250	250
		928,296	1,091,142	1,145,314

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45420	Scales & Security			
-45420-110	Wages	177,422	174,002	181,692
-45420-130	Overtime	8,236	24,055	21,100
-45420-140	Fica	13,851	15,149	15,720
-45420-150	Retirement	33,481	29,407	27,498
-45420-160	Hosp Ins	58,500	60,667	62,400
-45420-162	Life/Ad&d	747	782	841
-45420-163	Dental Ins	4,281	4,674	4,818
-45420-170	Worker's Comp	1,114	5,661	7,723
-45420-185	Retiree Insurance	14,602	15,000	13,500
-45420-190	Other Personal Services	2,074	2,500	2,700
-45420-233	Scales & Security Operation Regulatory Fees & Licenses	50	100	400
-45420-260	Printing	2,486	5,095	4,100
-45420-265	Computer Software	2,000	2,000	2,000
-45420-270	Maint. Contracts	2,265	2,144	4,600
-45420-280	Utilities	3,958	4,701	4,000
-45420-290	Other Contr. Services	827	2,348	2,000
-45420-310	Office Supplies	3,395	3,915	3,500
-45420-410	Insurance	84	75	100
-45420-420	Scales & Security Operation Repair/Maintenance	984	355	1,000
-45420-610	Office Mach./ Equipment	0	0	500
-45420-630	Mach & Equipment	109	120	0
-45420-640	Computer Equipment	2,901	1,304	3,600
-45420-650	Building & Improvements	259	1,104	1,000
		333,626	355,159	364,792

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45430	Facility Maintenance			
-45430-110	Wages	234,697	191,851	186,420
-45430-130	Overtime	6,962	27,859	10,550
-45430-140	Fica	17,358	17,739	18,566
-45430-150	Retirement	44,784	39,902	30,532
-45430-155	Retirement Settlement	44,350	41,198	42,230
-45430-160	Hosp Ins	54,600	49,400	46,800
-45430-162	Life/Ad&d	868	894	745
-45430-163	Dental Ins	4,216	3,514	3,614
-45430-170	Worker's Comp.	3,851	8,098	7,350
-45430-185	Retiree Insurance	(358)	300	1,800
-45430-190	Other Personal Services	2,522	3,400	3,500
-45430-280	Utilities	4,419	5,025	4,000
-45430-320	Small Tools	87	1,212	1,000
-45430-375	Slope Stabilization	10,264	9,643	13,000
-45430-410	Insurance	422	201	440
-45430-420	Repair And Maintenance	729	902	1,000
-45430-460	Depreciation	778,694	795,000	790,000
-45430-575	Closure/Post-Closure	526,500	526,500	526,500
-45430-580	Transfer - Reserve for Land	70,000	70,000	70,000
		1,804,965	1,792,637	1,758,047

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45440	Vehicle / Equipment Maintenance			
-45440-110	Wages	71,723	73,544	74,037
-45440-130	Overtime	1,892	19,950	15,825
-45440-140	Fica	5,498	7,048	6,951
-45440-150	Retirement	15,049	17,684	13,401
-45440-160	Hosp Ins	16,380	16,380	15,600
-45440-162	Life/Ad&d	272	298	277
-45440-163	Dental Ins	1,265	1,265	1,205
-45440-170	Worker's Comp	1,298	1,847	2,827
-45440-190	Other Personal Services	3,623	975	1,000
-45440-270	Heavy Equipment Maintenance	183,800	460,430	300,000
-45440-280	Utilities	5,671	7,755	5,000
-45440-290	Other Contr Services	1,326	1,110	2,500
-45440-312	Oil,Freon,Hyd.Fluid,Antifreeze	16,778	14,734	15,000
-45440-320	Small Tools	381	2,065	1,500
-45440-330	Uniforms	410	708	500
-45440-340	Auto Parts-Lt Duty Trucks	29,531	45,606	32,000
-45440-341	Heavy Equipment Parts	63,234	136,494	50,000
-45440-360	Gas	33	0	0
-45440-380	Const Mtrls-Building	331	200	1,000
-45440-410	Insurance	7,845	9,782	9,930
		426,340	817,876	548,553

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45450	Solid Waste Authority			
-45450-110	Wages	47,139	48,955	54,508
-45450-140	Fica	3,645	3,835	4,353
-45450-150	Retirement	10,008	9,878	10,130
-45450-160	Hosp Ins	7,800	7,800	7,800
-45450-162	Life/Ad&d	163	173	179
-45450-163	Dental Ins	602	602	602
-45450-170	Worker Comp	39	1,929	2,076
-45450-185	Retiree Insurance	(179)	0	0
-45450-190	Other Personal Services	3,553	2,400	2,400
-45450-240	Public Education	44,000	46,500	46,500
-45450-250	Training Expenses	3,264	650	3,800
-45450-280	Utilities	150	150	150
-45450-410	Insurance	30	184	100
		120,214	123,056	132,598

**Landfill Fund - 418
Expenses
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
418-45460	Environmental Compliance			
-45460-110	Wages	67,023	71,837	78,920
-45460-130	Overtime	264	1,163	0
-45460-140	Fica	5,086	5,535	6,152
-45460-150	Retirement	13,964	14,387	14,354
-45460-160	Hosp Ins	15,600	15,600	15,600
-45460-162	Life/Ad&d	257	283	288
-45460-163	Dental Ins	1,205	1,205	1,205
-45460-170	Worker's Comp	1,795	2,792	3,006
-45460-190	Other Personal Services	2,612	1,500	1,500
-45460-210	Professional/Contracted Servic	103,570	99,465	150,000
-45460-233	Regulatory Fees & Licenses	11,950	10,641	20,000
-45460-265	Computer Software	351	375	500
-45460-270	Maint Contracts	0	0	250
-45460-280	Utilities	1,016	1,042	1,000
-45460-410	Insurance	54	55	100
-45460-630	Machinery & Equipment	665	200	2,500
-45460-631	Leachate Collection System	1,217	4,000	5,000
		226,629	230,079	300,375

**Landfill Fund - 418
Expenses
FY25 Budget**

	2023 Actual	2024 Estimated	2025 Budget
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	5,000	3,000
-45470-375 Slope Maintenance	0	0	28,500
-45470-420 General Maintenance	0	0	5,000
-45470-660 Leachate, Methane, Etc	0	15,000	20,000
	0	20,000	88,940
418-45480 Special Projects			
-45480-903 Purchase of Land		0	0
418-45490 Debt Service			
-45490-605 Amortization of Bond Premium	(16,124)	16,124	16,130
-45490-720 Interest	56,290	56,300	45,120
-45490-740 Fees	766	1,000	1,000
	40,932	73,424	62,250
Total	4,390,604	5,059,311	5,084,375
Beginning Fund Balance	8,771,839	11,592,240	15,149,379
Ending Fund Balance	11,592,240	15,149,379	18,660,504

**Debt Service - 210
Revenues
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
-61000	Transfers In From General Fund	6,156,990	6,882,820	6,836,150
		6,156,990	6,882,820	6,836,150

**Debt Service - 210
Expenditures
FY25 Budget**

		2023	2024	2025
		<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
-71000-110	Principal Payments General Fund	2,748,944	2,218,890	2,240,900
-71000-970	Principal Payments Schools	53,054	1,269,990	1,325,470
-71000-980	Principal Payments Maryville College	80,345	340,000	360,000
-72000-110	Interest Payments General Fund	2,720,375	1,320,920	1,253,720
-72000-970	Interest Payments Schools	1,119	1,437,270	1,377,310
-72000-980	Interest Payments Maryville College	224,440	293,250	276,250
-74000-110	Other Debt Payments	2,617	2,500	2,500
		5,830,894	6,882,820	6,836,150
	Beginning Fund Balance	2,160,661	2,486,757	2,486,757
	Ending Fund Balance	2,486,757	2,486,757	2,486,757