

2023-2024 ADOPTED BUDGET 6-20-23

COA	LOCAL TAXES	Actual	Adopted	Projected	Proposed	Inc./(Dec.)	%	ADOPTED
		2021-2022	2022-2023	2022-2023	2023-2024			2023-2024
31100	Property	\$ 126,297	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0%	\$ 125,000
31610	Local Sales	\$ 638,460	\$ 600,000	\$ 650,000	\$ 600,000	\$ -	0%	\$ 600,000
31820	Gross Receipts	\$ 51,185	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%	\$ 30,000
31710	Wholesale Beer Tax	\$ 149,794	\$ 140,000	\$ 144,770	\$ 140,000	\$ -	0%	\$ 140,000
31720	Liquor Tax	\$ 42,353	\$ 35,000	\$ 41,661	\$ 35,000	\$ -	0%	\$ 35,000
TOTAL LOCAL TAXES		\$ 1,008,088	\$ 930,000	\$ 991,431	\$ 930,000	\$ -	0%	\$ 930,000

COA	LICENSES AND PERMITS	Actual	Adopted	Projected	Proposed	Inc./(Dec.)	%	ADOPTED
		2021-2022	2022-2023	2022-2023	2023-2024			2023-2024
34300	Building Permits	\$ 18,264	\$ 10,000	\$ 5,534	\$ 5,000	\$ (5,000)	-50%	\$ 5,000
34210	Beer License	\$ 550	\$ 250	\$ 515	\$ 250	\$ -	0%	\$ 250
34250	Beer Privilege	\$ 400	\$ 500	\$ 500	\$ 500	\$ -	0%	\$ 500
31730	Business License	\$ 3,246	\$ 1,500	\$ 5,818	\$ 1,500	\$ -	0%	\$ 1,500
31800	Liquor License	\$ 750	\$ 750	\$ 500	\$ 250	\$ (500)	-67%	\$ 250
31730	Liquor Privilege	\$ 950	\$ -	\$ 750	\$ 500	\$ -	100%	\$ 500
	Pool Memberships	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100%	\$ 20,000
TOTAL LICENSES AND PERMITS		\$ 24,160	\$ 13,000	\$ 13,617	\$ 28,000	\$ 15,000	115%	\$ 28,000

COA	INTER-GOVERNMENTAL	Actual	Adopted	Projected	Proposed	Inc./(Dec.)	%	ADOPTED
		2021-2022	2022-2023	2022-2023	2023-2024			2023-2024
33510	State Sales Tax	\$ 211,763	\$ 180,000	\$ 222,263	\$ 180,000	\$ -	0%	\$ 180,000
33552	Street & Trans	\$ -	\$ 3,400	\$ 3,402	\$ 3,400	\$ -	0%	\$ 3,400
33530	Beer Tax	\$ 848	\$ 850	\$ 850	\$ 850	\$ -	0%	\$ 850
33520	Income Tax	\$ 78	\$ 5,000	\$ 77	\$ -	\$ (5,000)	-100%	\$ -
33320	TVA Replacement	\$ 19,270	\$ 13,875	\$ 13,875	\$ 13,875	\$ -	0%	\$ 13,875
33512	Telecomm Sales Tax	\$ 91	\$ 90	\$ 70	\$ -	\$ (90)	-100%	\$ -
33593	State Excise Tax	\$ -	\$ 60	\$ -	\$ -	\$ (60)	-100%	\$ -
33540	State Mixed Drink Tax	\$ (1,470)	\$ 7,000	\$ 15,723	\$ 10,000	\$ -	43%	\$ 10,000
33600	2021 Corona Virus Direct Appropriation	\$ 35,394	\$ -	\$ -	\$ -	\$ -	-	\$ -
33595	Sports Betting	\$ 2,249	\$ 6,000	\$ 3,186	\$ 3,000	\$ (3,000)	-50%	\$ 3,000
33800	American Rescue Plan	\$ 33,535	\$ 276,537	\$ 276,537	\$ -	\$ (276,537)	-100%	\$ -
TOTAL INTER-GOVERNMENTAL		\$ 301,758	\$ 492,812	\$ 535,983	\$ 211,125	\$ (281,687)	-57%	\$ 211,125

COA	MISCELLANEOUS	Actual	Adopted	Projected	Proposed	Inc./(Dec.)	%	ADOPTED
		2021-2022	2022-2023	2022-2023	2023-2024			2023-2024
36190	Interest Earned	\$ 8,207	\$ 7,000	\$ 48,457	\$ 20,000	\$ 13,000	186%	\$ 20,000
31912	Cable TV Franchise	\$ 27,911	\$ 28,000	\$ 34,004	\$ 28,000	\$ -	0%	\$ 28,000

35000	Fines & Forfeits	\$	-	\$	-	\$	-	\$	-	0%	\$	-		
31200	Delq Taxes & Rebates	\$	1,916	\$	1,000	\$	800	\$	1,000	\$	-	0%	\$	1,000
36300	Sale of Surplus Property	\$	2,002	\$	-	\$	-	\$	40,000	\$	-	100%	\$	40,000
TOTAL MISCELLANEOUS		\$	40,035	\$	36,000	\$	83,261	\$	89,000	\$	13,000	36%	\$	89,000
TOTAL GENERAL REVENUES		\$	1,374,041	\$	1,471,812	\$	1,624,290	\$	1,258,125	\$	(213,687)	-15%	\$	1,258,125
TOTAL STREET AID REVENUES		\$	68,537	\$	66,400	\$	66,231	\$	66,400	\$	-	0%	\$	66,400
TOTAL REVENUES		\$	1,442,579	\$	1,538,212	\$	1,690,521	\$	1,324,525	\$	(213,687)	-14%	\$	1,324,525
TOTAL EXPENDITURES		\$	913,259	\$	1,412,918	\$	1,232,458	\$	1,306,972	\$	(105,946)	-7%	\$	1,306,972
REMAINING (AVAILABLE FUNDS)		\$	529,319	\$	125,294	\$	458,064	\$	17,553	\$	(107,741)	-86%	\$	17,553

2023-2024 PROPOSED BUDGET

SCHEDULE B

		Actual 2021-2022	Adopted 2022-2023	Projected 2022-2023	Proposed 2023-2024	Inc./(Dec.)	%	ADOPTED 2023-2024
COA 41000	GENERAL GOVERNMENT							
111	Salary - City Manager	\$ 47,154	\$ 80,000	\$ 80,000	\$ 91,350	\$ 11,350	14%	\$ 91,350
112	Salary - City Recorder/Clerk	\$ 32,548	\$ 40,000	\$ 40,000	\$ 43,300	\$ 3,300	8%	\$ 43,300
130	Employee Benefits Expense	\$ 9,274	\$ 67,000	\$ 6,389	\$ -	\$ -	-100%	\$ -
140	Payroll Tax Expense (OASI)	\$ 14,924	\$ 18,000	\$ 17,093	\$ 19,500	\$ 1,500	8%	\$ 19,500
142	Health/Dental/Vision Insurance	\$ 535	\$ -	\$ 22,236	\$ 9,000	\$ 9,000	100%	\$ 9,000
144	Retirement - 401k	\$ -	\$ -	\$ -	\$ 2,700	\$ 2,700	100%	\$ 2,700
145	Retirement - TCRS	\$ -	\$ 10,500	\$ 13,719	\$ 10,250	\$ (250)	-2%	\$ 10,250
146	Workers Comp Insurance	\$ 2,495	\$ 2,500	\$ 2,722	\$ 3,000	\$ 500	20%	\$ 3,000
148	Training & Development	\$ 1,737	\$ 5,000	\$ 3,884	\$ 6,000	\$ 1,000	20%	\$ 6,000
172	Elections	\$ -	\$ 2,000	\$ 1,533	\$ -	\$ -	-100%	\$ -
219	Communications	\$ 16,441	\$ 20,000	\$ 24,792	\$ 15,000	\$ (5,000)	-25%	\$ 15,000
222	Legal Announcements	\$ 3,229	\$ 4,000	\$ 2,400	\$ 3,000	\$ (2,000)	-25%	\$ 3,000
230	Dues & Books	\$ 4,120	\$ 5,000	\$ 3,000	\$ 5,000	\$ -	0%	\$ 5,000
249	Utilities	\$ 7,367	\$ 9,000	\$ 9,101	\$ 11,000	\$ 2,000	22%	\$ 11,000
251	Attorney Fee	\$ 7,859	\$ 15,000	\$ 9,440	\$ 15,000	\$ -	0%	\$ 15,000
252	Attorney Retainer	\$ 7,700	\$ 8,600	\$ 8,800	\$ 8,800	\$ 200	2%	\$ 8,800
253	Accountant & Audit Fee	\$ 12,093	\$ 16,000	\$ 19,716	\$ 16,000	\$ -	0%	\$ 16,000
256	Consulting Fee Admin	\$ 8,000	\$ 30,000	\$ 30,181	\$ 32,000	\$ 2,000	7%	\$ 32,000
319	Office Supplies	\$ 3,840	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%	\$ 5,000
325	Records Management	\$ -	\$ 2,000	\$ 4,567	\$ 3,800	\$ 1,800	90%	\$ 3,800
328	Administrative Support	\$ 550	\$ 15,000	\$ 17,600	\$ 19,500	\$ 4,500	30%	\$ 19,500
329	Economic Development	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ (5,000)	-50%	\$ 5,000
520	Insurance & Bond	\$ 8,288	\$ 9,000	\$ 9,961	\$ 9,000	\$ -	0%	\$ 9,000
555	Bank Service Charges	\$ 1,298	\$ 1,200	\$ 750	\$ 1,200	\$ -	0%	\$ 1,200
700	Miscellaneous	\$ 622	\$ 2,000	\$ 30	\$ 2,000	\$ -	0%	\$ 2,000
720	Donations	\$ -	\$ 10,000	\$ 1,000	\$ 2,000	\$ (8,000)	-80%	\$ 2,000
900	Capital Outlay	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ (2,500)	-50%	\$ 2,500
190	Commission Expenses	\$ 30,385	\$ 32,000	\$ 27,840	\$ 32,000	\$ -	0%	\$ 32,000

191	Commission Discretionary Fund	\$	1,557	\$	4,000	\$	1,500	\$	4,000	\$	-	0%	\$	4,000
259	Judge Fee	\$	1,600	\$	2,000	\$	1,600	\$	1,600	\$	(400)	-20%	\$	1,600
	Mixed-Drink Tax Payments to School District	\$	-	\$	-	\$	7,500	\$	7,500	\$	7,500	100%	\$	7,500
	Pool Operation	\$	-	\$	-	\$	-	\$	25,000	\$	25,000	100%	\$	25,000

TOTAL GENERAL GOVERNMENT		\$	223,617	\$	429,800	\$	372,351	\$	411,000	\$	(18,800)	-4%	\$	411,000
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COA 43000 PUBLIC WORKS

266	Building Maintenance and Repair PW	\$	7,316	\$	28,000	\$	12,032	\$	28,000	\$	-	0%	\$	28,000
900	Capital Outlay PW	\$	-	\$	5,000	\$	-	\$	5,000	\$	-	0%	\$	5,000
120	Contract Labor PW	\$	1,240	\$	3,000	\$	-	\$	3,000	\$	-	0%	\$	3,000
700	Parks and Playgrounds PW	\$	23,330	\$	40,000	\$	32,000	\$	40,000	\$	-	0%	\$	40,000
111	Salary - Public Works	\$	46,218	\$	43,801	\$	43,801	\$	48,181	\$	4,380	10%	\$	48,181
112	Salary - Public Works 2	\$	10,080	\$	11,670	\$	11,195	\$	16,500	\$	4,830	41%	\$	16,500
142	Benefits (Health/Dental/Vision Insurance PW)	\$	(129)	\$	-	\$	-	\$	17,000	\$	17,000	100%	\$	17,000
	Retirement - 401k PW	\$	-	\$	-	\$	-	\$	1,450	\$	1,450	100%	\$	1,450
	Retirement - TCRS PW	\$	-	\$	-	\$	-	\$	5,500	\$	5,500	100%	\$	5,500
300	Supplies - PW	\$	7,687	\$	7,500	\$	4,926	\$	7,500	\$	-	0%	\$	7,500
326	Uniform Allowance PW	\$	96	\$	1,000	\$	800	\$	1,000	\$	-	0%	\$	1,000
256	Consultants and Services PW	\$	405	\$	114,000	\$	114,000	\$	15,000	\$	(99,000)	-87%	\$	15,000
250	Christmas Lighting PW	\$	25,428	\$	30,000	\$	28,786	\$	30,000	\$	-	0%	\$	30,000

TOTAL PUBLIC WORKS		\$	121,672	\$	283,971	\$	247,540	\$	218,131	\$	(65,840)	-23%	\$	218,131
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SANITATION		\$	150,061	\$	150,000	\$	150,000	\$	165,000	\$	15,000	9%	\$	165,000
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TOTAL PUBLIC WORKS		\$	271,733	\$	433,971	\$	397,540	\$	383,131	\$	(50,840)	-12%	\$	383,131
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TOTAL SCHEDULE B		\$	495,349	\$	863,771	\$	769,891	\$	794,131	\$	(69,640)	-8%	\$	794,131
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2023-2024 PROPOSED BUDGET

SCHEDULE C

COA 42000 PUBLIC SAFETY

			Actual 2021-2022	Adopted 2022-2023	Projected 2022-2023	Proposed 2023-2024	Inc./ (Dec.)	%	ADOPTED 2023-2024					
490	Animal Pickup	\$	11,004	\$	11,250	\$	11,250	\$	-	0%	\$	11,250		
290	Hamilton County Sheriff	\$	135,000	\$	150,000	\$	135,000	\$	(15,000)	-10%	\$	135,000		
510	Security	\$	-	\$	4,000	\$	4,000	\$	-	0%	\$	4,000		
390	Fire Department Support	\$	56,978	\$	60,000	\$	56,978	\$	-	0%	\$	60,000		
111	Salary - Codes Officer	\$	24,253	\$	24,197	\$	24,197	\$	2,194	9%	\$	26,391		
550	Public Safety Supplementary	\$	-	\$	25,000	\$	25,000	\$	(25,000)	-100%	\$	-		
520	Inspection Expenses	\$	18,270	\$	23,700	\$	16,530	\$	23,700	\$	-	0%	\$	23,700

TOTAL PUBLIC SAFETY		\$	245,505	\$	298,147	\$	272,455	\$	260,341	\$	(37,806)	-13%	\$	260,341
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2023-2024 PROPOSED BUDGET

SCHEDULE D

COA STREET AID REVENUES

			Actual 2021-2022	Adopted 2022-2023	Projected 2022-2023	Proposed 2023-2024	Inc./ (Dec.)	%	ADOPTED 2023-2024
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33553	Gas and Motor Fuel	\$	33,824	\$	34,000	\$	33,975	\$	34,000	\$	-	0%	\$	34,000
33555	Additional .03 Tax	\$	10,708	\$	10,000	\$	9,822	\$	10,000	\$	-	0%	\$	10,000
33554	1989 Increase Gas Tax	\$	5,187	\$	5,400	\$	5,316	\$	5,400	\$	-	0%	\$	5,400
33556	Gas 2017 (IMPROVE)	\$	18,818	\$	17,000	\$	17,118	\$	17,000	\$	-	0%	\$	17,000
TOTAL STREET AID REVENUES		\$	68,537	\$	66,400	\$	66,231	\$	66,400	\$	-	0%	\$	66,400
GENERAL REVENUES/RESERVE		\$	103,868	\$	184,600	\$	123,880	\$	186,100	\$	1,500	1%	\$	186,100
TOTAL AVAILABLE FOR STREETS		\$	172,405	\$	251,000	\$	190,111	\$	252,500	\$	1,500	1%	\$	252,500
COA 44000	STREET AID EXPENDITURES													
264	Street Lights - SSA	\$	16,908	\$	20,000	\$	21,373	\$	25,000	\$	5,000	25%	\$	25,000
265	Street Signs - SSA	\$	2,254	\$	3,000	\$	3,000	\$	4,000	\$	1,000	33%	\$	4,000
266	Traffic Lights - SSA	\$	2,186	\$	10,000	\$	12,196	\$	5,000	\$	(5,000)	-50%	\$	5,000
267	Salary - Right of Way Maintenance - SSA	\$	15,765	\$	18,000	\$	18,000	\$	16,500	\$	(1,500)	-8%	\$	16,500
268	Paving & Repair - SSA	\$	85,322	\$	120,000	\$	105,000	\$	110,000	\$	(10,000)	-8%	\$	110,000
269	Hazardous Tree Removal - SSA	\$	2,675	\$	10,000	\$	6,000	\$	20,000	\$	10,000	100%	\$	20,000
310	Equipment -SSA	\$	1,551	\$	4,000	\$	-	\$	42,000	\$	38,000	950%	\$	42,000
336	Road Shoulders and Drainage - SSA	\$	43,556	\$	60,000	\$	15,788	\$	20,000	\$	(40,000)	-67%	\$	20,000
340	Emergency Fund - SSA	\$	2,188	\$	6,000	\$	8,755	\$	10,000	\$	4,000	67%	\$	10,000
TOTAL STREET AID EXPENDITURES		\$	172,405	\$	251,000	\$	190,111	\$	252,500	\$	1,500	1%	\$	252,500
33700	PEDESTRIAN GRANT PHASE 2 REVENUE	\$	335,698	\$	-	\$	467,846	\$	-	\$	-	0%	\$	-
45000-939	PEDESTRIAN GRANT PHASE 2 EXPENSES	\$	999,825	\$	1,300,000.00	\$	743,312	\$	-	\$	(1,300,000)	-100%	\$	-
ARP TDEC GRANT REVENUES		\$	-	\$	-	\$	-	\$	-	\$	-	0%	\$	-
ARP TDEC GRANT EXPENDITURES		\$	-	\$	-	\$	150,000	\$	150,000	\$	150,000	100%	\$	150,000