

**City of Red Boiling Springs
Budget for the Fiscal Year 2019-2020**

	2018-2019	2017-2018	2019-2020
GENERAL FUND			
REVENUES	608,100.00		
EXPENSES	608,100.00		
110 GENERAL FUND			
Revenues	Budget	<u>Budget</u>	<u>Budget</u>
31100 Property Tax	150,000.00	150,000.00	176,000.00
31200 Property Tax penalty	1,500.00	1,500.00	1,500.00
31620 Local Sales Tax (2/3)	110,000.00	75,000.00	103,000.00
31710 Local Beer Tax	70,000.00	75,000.00	70,000.00
31800 Business Licenses	5,000.00	7,000.00	5,000.00
31700 Beer Privilege Tax	1,500.00	1,500.00	1,500.00
35140 Drug Fund	3,000.00	3,000.00	3,000.00
35160 County Fines	3,000.00	6,000.00	3,000.00
31912 Cable TV Franchise	9,000.00	9,000.00	5,000.00
32600 License/Permits	1,000.00	375.00	1,500.00
32200 Beer Permits	250.00	250.00	250.00
33520 State Income Tax	3,000.00	4,000.00	2,000.00
33510 State Sales Tax	90,000.00	85,000.00	103,000.00
33530 State Beer Tax	1,000.00	2,000.00	1,000.00
33552 State Transportation	2,500.00	2,500.00	2,500.00
33320 TVA Impact	13,500.00	13,500.00	13,500.00
31910 State Franchise/Excise Taxes	10,000.00	7,000.00	10,000.00
33551 State Gasoline Tax	33,500.00	32,500.00	\$0.00
31900 Telecommunications	1,000.00	150.00	1,000.00
35110 Fines/Costs	15,000.00	20,000.00	20,000.00
34200 Fire Calls	5,000.00	6,000.00	5,000.00
34220 County -Fire	15,650.00	8,000.00	15,650.00
33410 COPS Grant	5,000.00	5,000.00	2,500.00
35170 Drivers Improvement	2,000.00	2,000.00	1,000.00
34210 Police Supplement	3,000.00	3,000.00	3,000.00
34900 Copies/Fax Services	100.00	400.00	100.00
36330 Sale of Equipment	0.00	2,500.00	\$0.00
31500 In Lieu of Taxes	5,000.00	5,000.00	5,500.00
36340 Cemetery Lot Sales	500.00	2,000.00	500.00
36700 Donations-Fire Dept.	5,000.00	10,000.00	5,000.00
34320 Donations-Cemetery	0.00	500.00	\$0.00
31720 Liquor Tax (for streets)	25,000.00	-	\$0.00
34325 Whitley Cemetary Operation	12,900.00		10,000.00
33100 Forestry Grant	2,000.00	2,000.00	2,000.00
36000 Return Checks/Misc	3,000.00	500.00	3,000.00
36100 Interest			200.00
From Fund Reserve			
Total Revenues	608,100.00	542,375.00	576,200.00

Expenses**110 GENERAL GOVERNMENT - 41000**

110 Salaries/Wages	40,000.00	27,000.00	42,000.00
141 Payroll Taxes	3,100.00	1,500.00	3,200.00
100 Contractual Services	2,100.00	3,700.00	4,000.00
211 Printing/Postage	1,500.00	1,500.00	1,200.00
236 Advertising	1,000.00	1,000.00	1,000.00
230 Dues/Subscriptions	4,800.00	4,800.00	4,800.00
240 Utilities	4,000.00	7,000.00	4,000.00
245 Telephone	2,000.00	2,000.00	2,000.00
250 Legal/Audit	16,000.00	8,000.00	12,565.00
300 Office Supplies	4,600.00	4,600.00	3,000.00
263 R&M Office Equip	2,500.00	3,000.00	2,500.00
266 R&M Buildings	1,000.00	2,000.00	1,000.00
142 Medical Insurance	7,400.00	6,660.00	7,045.00
520 Insurance/Bonds	4,000.00	10,040.00	4,000.00
172 Elections	0.00	0.00	0.00
781 Donation-Shriners	200.00	200.00	200.00
782 Donation-Library	1,000.00	1,000.00	1,000.00
783 Donations-Folk Medicine Festival	1,000.00	1,000.00	1,000.00
784 Donation-Senior Citizens	500.00	500.00	500.00
780 Donations-Miscellaneous	1,000.00	1,000.00	1,000.00
785 Donation-Lion Club	500.00	500.00	500.00
786 Donation-Vision 2020	500.00	100.00	500.00
787 Donation-Christmas Parade	200.00	200.00	200.00
790 Miscellaneous	500.00	500.00	500.00
325 Planning Services	5,250.00	0.00	5,250.00
119 Administration-Mayor/Council	7,500.00	7,500.00	8,200.00
143 Retirement	0.00	0.00	2,300.00
325 Computer Upgrade	0.00	0.00	6,000.00
234 Property Tax Printing	0.00	0.00	600.00
287 Travel Expense-Mayor/Council	0.00	0.00	500.00
289 Training/Seminars	0.00	0.00	1,000.00
116 Animal Control	8,000.00	0.00	8,000.00
742 Reserve Fund	14,900.00	261.00	10,000.00
Total General Government	135,050.00	95,561.00	139,560.00

110 Police Department -42000

110 Salaries/Wages	217,000.00	205,000.00	230,000.00
129 Wages-Prisoner Overseer	0.00	2,500.00	0.00
141 Payroll Taxes	16,600.00	16,500.00	18,360.00
142 Medical Insurance	37,000.00	33,300.00	35,225.00
520 Insurance/TML	30,000.00	0.00	30,000.00
289 Seminars /Training/Travel	5,000.00	1,000.00	3,000.00
121 Salaries/Wages-911	10,500.00	27,000.00	10,500.00
115 Judge Pro Tem	2,400.00	2,400.00	2,400.00
352 Finger Print Fee	1,000.00	0.00	1,000.00
331 Fuel Expense	11,000.00	11,000.00	12,000.00
261 R&M Vehicle	9,000.00	9,000.00	3,000.00
166 Litigation Tax	2,400.00	2,400.00	2,000.00
951 Purchase Vehicle	20,500.00	7,500.00	0.00
300 Supplies	5,000.00	5,000.00	3,000.00
326 Uniforms	3,000.00	3,000.00	3,000.00
360 COPS Grant Expense	5,000.00	0.00	2,500.00

291 Physicals/Psychologicals	500.00	300.00	500.00
143 Retirement	0.00	0.00	13,600.00
790 Miscellaneous	0.00	0.00	500.00
250 Audit	0.00	0.00	565.00
263 Computer Maintenance	3,500.00	2,500.00	4,600.00
690 Debt Service	9,650.00	9,614.00	24,375.00
TOTAL	389,050.00	338,014.00	400,125.00

110 Fire Department - 42200

110 Salaries/Wages	3,500.00	3,500.00	3,500.00
141 Payroll Taxes	300.00	300.00	300.00
245 Telephone	1,500.00	1,500.00	500.00
240 Utilities	2,500.00	4,300.00	2,500.00
270 Equipment Testing	2,000.00	600.00	2,000.00
263 R&M Equipment	1,000.00	1,000.00	1,500.00
261 Vehicle Expense	2,000.00	2,000.00	2,000.00
331 Gasoline Fuel	300.00	300.00	300.00
520 Insurance	4,500.00	2,100.00	5,000.00
289 Training/Education	3,500.00	3,500.00	2,000.00
325 Computer Upgrade	0.00	0.00	2,100.00
250 Audit	0.00	0.00	565.00
163 Employee Appreciation	0.00	0.00	1,000.00
361 Forrestry Grant	2,000.00	0.00	3,000.00
300 Supplies	10,000.00	8,000.00	5,250.00
620 N/P MB & TC Fire Engine	0.00	35,000.00	0.00
TOTAL	33,100.00	62,100.00	31,515.00

110 Whitley Cemetery - 43500

265 Grounds Maintenance - Whitley	12,900.00	1,800.00	5,000.00
300 Supplies	0.00	400.00	0.00
275 Plot Repurchase	0.00	300.00	0.00
Total	12,900.00	2,500.00	5,000.00

Total Expenditures General Governme 570,100.00 498,175.00 576,200.00

420 CITY IMPROVEMENT FUND - 44700

REVENUES 77,850.00
EXPENSES 77,850.00

	2018-2019	2017-2018	
<u>Revenues</u>	<u>Budget</u>	<u>Budget</u>	
31100 Three Cent Property Tax	4,000.00	4,050.00	5,600.00
31101 Local Sales Tax 1/3	50,000.00	40,900.00	51,000.00
33190 Grants	23,750.00	5,000.00	44,300.00
36100 Interest	100.00	100.00	100.00
Total Revenues	77,850.00	50,050.00	101,000.00

<u>Expenditures</u>			
110 Salaries/Wages	12,000.00	15,000.00	12,000.00
129 Wages-Prisoner Overseer	3,500.00	2,500.00	8,000.00
141 Payroll Taxes	1,200.00	1,200.00	1,500.00

265 Contractual/Grounds Maint	15,000.00	5,000.00	15,000.00
240 Utilities	4,000.00	3,300.00	4,000.00
266 R&M Buildings	2,000.00	2,000.00	2,000.00
263 R&M Equipment	1,000.00	1,000.00	1,000.00
520 Insurance	2,000.00	10,500.00	2,500.00
952 New Park-match	0.00	15,000.00	0.00
236 Advertising	200.00	200.00	200.00
742 Reserve Fund	6,000.00	0.00	335.00
325 Computer Upgrade	0.00	0.00	2,100.00
331 Fuel Expense	1,200.00	0.00	1,500.00
250 Audit	0.00	0.00	565.00
790 Miscellaneous	1,000.00	0.00	1,000.00
300 Supplies	5,000.00	5,000.00	5,000.00
370 Health Grant	23,750.00	0.00	44,300.00
Total Expenditures	77,850.00	60,700.00	101,000.00

432 SOLID WASTE - 43200

2018-2019
Budget

2017-2018
Budget

REVENUES **150,000.00**
EXPENSES **150,000.00**

Revenues

34410 Sanitation Fees	150,000.00	125,500.00	175,000.00
36100 Interest	0.00	\$0.00	100.00
34420 Sanitation Cans	0.00	\$0.00	3,600.00
TOTAL REVENUES	150,000.00	\$125,500.00	178,700.00

Expenditures

110 Salaries/Wages	45,000.00	40,000.00	50,000.00
141 Payroll Taxes	3,500.00	3,000.00	3,850.00
331 Fuel Expense	11,000.00	11,000.00	14,000.00
261 R&M Vehicles/Equip	15,000.00	15,000.00	15,000.00
142 Medical Insurance	7,400.00	13,320.00	7,045.00
520 Insurance/Bonds	7,000.00	7,180.00	7,000.00
326 Uniforms	500.00	-	500.00
300 Supplies	2,000.00	1,500.00	2,000.00
742 Reserve Fund	17,600.00	-	23,740.00
250 Audit	0.00	-	565.00
325 Computer Upgrade	0.00	-	2,100.00
143 Retirement	0.00	-	1,900.00
295 Landfill Fees	40,000.00	34,500.00	50,000.00
790 Miscellaneous	1,000.00	-	1,000.00
TOTAL	150,000.00	125,500.00	178,700.00

413 WATER & SEWER - 52300**2018-2019
Budget****2017-2018
Budget****REVENUES****1,307,000.00****EXPENSES****1,307,000.00**

37110 Water Sales	1,000,000.00	910,000.00	1,088,925.00
37210 Sewer Sales	250,000.00	250,000.00	250,000.00
37191 Penalties	20,000.00	10,000.00	20,000.00
37198 Re-connection fee	10,000.00	11,000.00	5,000.00
37196 Tap Fees	15,000.00	16,500.00	15,000.00
37195 Non-Refundable connection fee	12,000.00	10,000.00	12,000.00
Total Operating Revenues	1,307,000.00	1,207,500.00	1,390,925.00

Operating Expenses

353 Water Purchases	12,000.00	15,000.00	12,000.00
110 Salaries & Wages	230,000.00	315,000.00	330,000.00
129 Wages-Prisoner Overser	3,500.00	2,500.00	8,000.00
141 Payroll Taxes	17,900.00	25,000.00	25,800.00
121 911 Wages	10,500.00		10,500.00
296 Prisoner expense	1,200.00		1,200.00
565 Permits-Fees	18,000.00	18,000.00	10,000.00
289 Seminars/Training	5,000.00	1,000.00	5,000.00
100 Contract Services	5,000.00	5,000.00	5,000.00
263 Computer Fees/Upgrades	6,000.00	6,000.00	10,000.00
326 Uniforms	2,000.00		2,500.00
211 Printing/Postage	11,000.00	11,000.00	11,000.00
230 Dues/Publications	3,000.00	2,000.00	3,000.00
240 Utilities	155,000.00	152,000.00	155,000.00
245 Telephone	18,000.00	14,000.00	18,000.00
250 Profess. : Services/Eng.	5,000.00	5,000.00	5,000.00
310 Office Expense	2,000.00	2,000.00	3,000.00
261 Vehicle Expense	10,000.00	11,350.00	10,000.00
331 Fuel Expense	10,000.00	8,650.00	12,000.00
266 R&M Building	6,000.00	5,000.00	8,000.00
338 R&M System	30,000.00	30,000.00	40,000.00
271 System Improvement	16,000.00	16,000.00	20,000.00
262 R&M Equipment	25,000.00	25,000.00	30,000.00
142 Medical Insurance	45,000.00	46,620.00	56,360.00
356 Water Samples	20,000.00	\$0.00	20,000.00
760 Equipment	100,000.00	\$0.00	50,000.00
353 Leak Detection	40,000.00	\$0.00	\$0.00
520 Insurance/Bonds	85,000.00	88,380.00	85,000.00
355 Chemicals	15,000.00		15,000.00
300 Materials/Supplies	75,500.00	75,500.00	75,500.00
143 Retirement	0.00	-	19,500.00
341 Booster Station	0.00	-	60,000.00
250 Audit	0.00	-	565.00
742 Reserve Fund	50,400.00	55,500.00	\$0.00
790 Misc.	2,000.00		2,000.00
540 Depreciation Expense	272,000.00	272,000.00	272,000.00
Total Operating Expenses	1,307,000.00	1,207,500.00	1,390,925.00

NATURAL GAS

REVENUES 308,200.00
EXPENSES 308,200.00

415 NATURAL GAS -52400

2018-2019 **2017-2018**
Budget **Budget**

Operating Revenues			
37410 Gas Sales	300,000.00	300,000.00	\$ 300,000.00
37191 Penalties	5,000.00	1,500.00	5,000.00
37193 Service Fees	700.00	700.00	1,200.00
36100 Interest	0.00	-	100.00
37196 Tap Fees	1,000.00	1,000.00	1,000.00
37195 Non-Refundable Hook-ups	1,500.00	500.00	1,500.00
TOTAL REVENUES	308,200.00	303,700.00	308,800.00

Operating Expenses			
351 Gas Purchased	150,000.00	135,000.00	160,000.00
110 Salaries/Wages	42,000.00	36,000.00	42,000.00
141 Payroll Taxes	3,200.00	3,000.00	3,200.00
121 911 Wages	10,500.00		10,500.00
565 Permits/Fees	3,500.00	2,000.00	3,500.00
289 Seminars/Training	10,000.00	3,000.00	3,000.00
100 Contract Services	4,000.00	4,000.00	4,000.00
211 Printing/Postage	500.00	500.00	500.00
300 Materials/Supplies	10,000.00	10,000.00	10,000.00
331 Fuel Expense	5,600.00		5,000.00
261 Vehicle Expense	2,000.00	2,000.00	2,000.00
262 R&M Equipment	5,000.00	4,000.00	4,000.00
338 R&M Gas System	10,000.00	10,000.00	8,000.00
266 R&M Buildings	2,000.00	2,500.00	2,000.00
326 Uniforms	500.00		500.00
142 Medical Insurance	7,500.00	6,660.00	7,045.00
790 Misc.	1,000.00		1,000.00
325 Computer Upgrade	0.00	-	4,600.00
250 Audit	0.00	-	565.00
520 Insurance/Bonds	3,000.00	13,340.00	3,500.00
742 Reserve Fund	4,900.00	33,700.00	890.00
540 Depreciation Expense	33,000.00	33,000.00	33,000.00
Total Operating Expenses	308,200.00	298,700.00	308,800.00

121 STREET DEPARTMENT - 43100

REVENUES

33551 State Gasoline Tax	0.00	\$0.00	40,000.00
31720 Liquor Tax	0.00	\$0.00	30,600.00

TOTAL REVENUES

70,600.00

EXPENDITURES

268 Street Repair	0.00	\$0.00	34,935.00
247 Street Lights	0.00	\$0.00	25,000.00
279 Street Salt	0.00	\$0.00	5,000.00
262 R & M Equipment	0.00	\$0.00	1,500.00
300 Supplies	0.00	\$0.00	1,500.00
250 Audit	0.00	\$0.00	565.00
325 Computer Upgrade	0.00	\$0.00	2,100.00

TOTAL EXPENDITURES

70,600.00