



**NORRIS CITY COUNCIL
REGULAR MEETING
January 8, 2024 – 6:00 p.m.**

Agenda

- I. Call to Order**
- II. Agenda Approval**
- III. Hear the Public**
- IV. Minutes/Notes**
 - a. Consideration of Approving December 11, 2023 Regular Meeting Minutes
 - b. Consideration of Approving December 11, 2023 Public Hearings Minutes
- V. Old Business**
 - a. Update on Safe Routes to Schools Project
 - b. Update on SIA Sawmill Road Project
 - c. Update on Facilities Condition
 - i. Setting a Facilities Meeting
 - d. Capital Outlay Note – Utility
 - e. Consideration of the Second Reading of Ordinance #663, entitled, “An Ordinance of the City of Norris, Tennessee, To Repeal and Replace Title 9, Chapter 1, Peddlers, Solicitors, ETC”
 - f. Discussion on Storm Sewer System
 - i. Ordinances
 - ii. Job Description
 - iii. Organizational Chart
 - g. Consideration of the Second Reading of Ordinance #670, entitled, “An Ordinance Authorizing the Vacation of Alley and Street Easements Within Parcel 043-022.05, City of Norris, Anderson County, Tennessee”
 - h. Consideration of the Second Reading of Ordinance #671, entitled, “An Ordinance of the City of Norris, Tennessee, Amending the Annual Budget for the Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024”
 - i. Strategic Planning Schedule
- VI. New Business**
 - a. A Representative of Pugh CPAS to present on the 2022-23 Annual Audit
 - b. Review and Consideration of Budget Development Schedule
 - c. Consideration of Confirming Mayoral Appoints to City Boards, Commissions, and Committees
 - d. Review and Consideration of Norris Entrance Sign Upgrade

VII. Department Reports

- a. City Manager
- b. Police
- c. Fire
- d. Water & Sewer
- e. Public Works

VIII. Bills Payable

IX. Minutes and Reports

- a. Recreation Commission
- b. Watershed Board
- c. Tree Commission
- d. Animal Shelter Commission
- e. Community Development Board
- f. Little Theatre
- g. Planning/BZA
- h. Archives Board

X. Adjourn

**Norris City Council
Regular Meeting**

**December 11, 2023
6:00 p.m.**

Minutes

The regular meeting of the City Council of Norris Tennessee convened December 11, 2023 at 6:00 pm.

The following council members were present: Bill Grieve, Will Grinder, Mayor Chris Mitchell, Chuck Nicholson and Loretta Painter.

Also, present were Charles Adam Ledford, City Manager and Sandy Johnson, City Recorder and representatives of the press from Courier News and the Norris Bulletin.

Meeting was called to order by Mayor Mitchell.

APPROVAL OF AGENDA – Mr. Ledford explained how several items under Old Business were tabled from the November meeting. Council suggested those items be placed back on the agenda as voting items, those items are Ordinance #662 and #663; Resolution #12-2023 and #13-2023. Councilmember Grinder made a motion to accept these items be placed back on the agenda and Councilmember Grieve seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

HEAR FROM THE PUBLIC – Amberly Crowe from Andersonville Volunteer Fire Department addressed the public to clarify that their department is not part of the door-to-door solicitation that goes on in Norris for the Anderson County Rescue Squad. Andersonville Volunteer Fire/Rescue Squad receives no funds from that solicitor.

Ean McQuay, a resident, voiced concern about speeding vehicles on East Norris and damages to his property from cars running off the road. City Manager and Chief Poole agreed to meet with him to discuss the issue. Several other residents spoke in regards to speeding in the areas.

George Miceli stated he wanted to invent a new award called "Salt of the Earth Award" and cited Police Chief Mike Poole as its recipient. During the Winter Festival Chief Poole responded immediately to a locked breaker box power need of the 75th Anniversary Celebration Booth. Miceli stated Poole's overt helpfulness has always been one of his hallmarks and is much appreciated.

MINUTES

APPROVAL OF THE NOVEMBER 13, 2023 REGULAR MEETING MINUTES – Councilmember Nicholson made a motion to edit the minutes under Ordinance #662 by correcting the word advise to advice. Councilmember Painter made a motion to accept the edit and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

APPROVAL OF THE NOVEMBER 13, 2023 PUBLIC HEARING MEETING MINUTES – Councilmember Nicholson made a motion to edit the minutes under “Hear from the Public” by spelling out Crisis Intervention Training (CIT) and on page 3 under Consideration and Review of Beny Carden Memorial by adding Reservoir Hill. Councilmember Painter made a motion to approve the edits and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

APPROVAL OF THE NOVEMBER 20, 2023 SPECIAL CALLED MEETING MINUTES – Councilmember Painter made a motion to edit the minutes under New Business by changing Councilmember Grinder to Councilmember Grieve seconded. Councilmember Painter made a motion to accept the edit and Councilmember Grieve seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

OLD BUSINESS

SAFE ROUTES TO SCHOOL - Mr. Ledford reported we are still awaiting State Environmental Impact approval.

SIA SAWMILL ROAD PROJECT- Mr. Ledford stated he reached out to the contractor that has been hired to do the assessment properties and has not received any information on the scheduled date, but he has passed along some information to him for that process. Mayor Mitchell stated he wants to be included.

UPDATE ON FACILITIES CONDITION – SETTING A FACILITIES MEETING – A plan to set a meeting date in January 2024.

CAPITAL OUTLAY NOTE – Mayor Mitchell stated he wants to leave this on the agenda until it is needed.

Second Reading of Ordinance #644, entitled, “An Ordinance of the City of Norris, Tennessee, Amending Title 18, Water and Sewer, by Creating Section 18-125, Test Fire Hydrants, and Section 18-126, Leak Adjustment Policy”– Councilmember Nicholson made a motion to approve ordinance and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #662, entitled, “An Ordinance of the City of Norris, Tennessee, to Amend Title 15 Motor Vehicles, Traffic and Parking, Chapter 6 Parking.” – Councilmember Grinder made a motion to approve ordinance and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

First Reading of Ordinance #663, entitled, “An Ordinance of the City of Norris, Tennessee, To Repeal and Replace Title 9, Chapter 1, Peddlers, Solicitors, ETC– Councilmember Grinder made a motion to approve ordinance on first reading and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #664, entitled, “An Ordinance of the City of Norris, Tennessee, to Amend Chapter 18, Water and Sewer, By Creating Section 18-125, Test Fire Hydrants, and Section 18-126, Leak Adjustment Policy and Amending Ordinance 633, An Ordinance to Adopt a Fee Schedule for the Norris Municipal Code, Title 18, Utilities and Services, Schedule of Charges for Water and Sewer Services by Adding Bulk Rates” – Councilmember Grieve made a motion to approve ordinance and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Grieve amended the first reading of ordinance by adding the bulk rate of \$4.72 per one thousand gallons and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Nicholson made a motion to approve the amendment and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #665, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 2, Chapter 3, Tree Commission to Authorize the Hosting of Events and the Collection of Donations” – Councilmember Nicholson made a motion to approve ordinance and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #667, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 2, Chapter 5, Animal Shelter Commission to Authorize the Collection of Donations and the Utilization of Appropriated Funds” – Councilmember Nicholson made a motion to edit the ordinance

by replacing approve ordinance and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Grinder amended the ordinance by adding “” and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Grinder amended the ordinance by adding “hosting of events” and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Grinder made a motion to approve the amendment and Councilmember Grieve seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #668, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 20, Chapter 1, Watershed Department to Authorize the Hosting of Events and the Collection of Donations” – Councilmember Grieve made a motion to approve ordinance and Councilmember Grinder seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Nicholson amended the ordinance by adding “formally known as the Watershed Board” and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Grinder amended the ordinance by adding

on to approve the amendment and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Second Reading of Ordinance #669, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 20, Chapter 3, Norris Archives to Authorize the Digital Storage of Archived Materials, the Collection of Donations, and the Utilization of Appropriated Funds” – Councilmember Nicholson made a motion to approve ordinance and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Councilmember Painter made a motion to approve the amendment and Councilmember Grinder seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Review and Consideration of Awarding Bids for Oak Road Park Pavilion Project – Mr. Ledford gave a brief explanation on how the opening of the bid process works and this process was following accordingly. Councilmember Nicholson made a motion to approve and Councilmember Grieve seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Resolution #12-2023, entitled, “A Resolution Authorizing the Mayor and City Manager to Enter into an Agreement with Thomas R. Hicks Construction for the Oak Road Park Pavilion Project” Councilmember Grinder made a motion to approve the bid of \$69,500.00 and Councilmember Grieve seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

Review and Consideration of Awarding Bids for Police & Fire Roof Replacement Project

Consideration of Resolution #13-2023, entitled, “A Resolution Authorizing the Mayor and City Manager to Enter into an Agreement with Thomas R. Hicks Construction for the Police and Fire Roof

Replacement Project". Councilmember Painter made a motion to approve the bid of \$69,500.00 and Councilmember Grinder seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting "Aye."

Review and Consideration of Awarding Bids for Law Enforcement Side-by-Side - Councilmember Grieve made a motion to approve the bid to Tommy's Motorsports of \$28,568.00 and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting "Aye."

Discussion and Possible Going Out for Bids on Equipment Purchases/Leases for Multiple Department Needs - Councilmember Grieve made a motion to approve going out for bids and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting "Aye."

Discussion on Storm Sewer System – After a brief discussion, Council suggested the city manager create an appropriate job description for council to review at the January 2024 council meeting.

NEW BUSINESS

Consideration of the First Reading of Ordinance #670, entitled, "An Ordinance Authorizing the Vacation of Alley and Street Easements Within Parcel 043-022.05, City of Norris, Anderson County, Tennessee" – Councilmember Painter made a motion to approve the ordinance on first reading and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting "Aye."

Consideration of the First Reading of Ordinance #671, entitled, "An Ordinance of the City of Norris, Tennessee, Amending the Annual Budget for the Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024" – Councilmember Grieve made a motion to approve the ordinance on first reading and Councilmember Painter seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting "Aye."

Public hearings are scheduled for January 8, 2024 at 5:30 p.m. for the above Ordinances #670 and 671.

DEPARTMENT AND COMMISSIONS REPORTS

CITY MANAGER'S REPORT – A copy of the report as presented is attached as "Exhibit A"

POLICE DEPARTMENT – A copy of the report as presented is attached as "Exhibit B"

FIRE DEPARTMENT – A copy of the report as presented is attached as "Exhibit C"

NORRIS WATER COMMISSION (NWC) – A copy of the report as presented is attached as "Exhibit D"

PUBLIC WORKS - A copy of the report as presented is attached as "Exhibit E"

BILLS PAYABLE – Mr. Ledford reported he would have numbers ready from the auditors to roll over balances on the perpetual funds.

MINUTES AND REPORTS (BOARDS AND COMMISSIONS)

RECREATION COMMISSION – Mr. Ledford stated he had talked with Mr. Whited and they are still working on plans for the Creamery Park and should know something within the next month or so, and Mr. Whited will update at a later date. Councilmember Nicholson reported he had spoken to Brianne and they were grateful for the great turn out they had for the Norris Winter Festival. He also wanted to remind everyone of the upcoming event, Norris Shines.

WATERSHED BOARD – Joe Feeman reported they expect to have timer sales ready by early next year.

TREE COMMISSION – Councilmember Nicholson stated there is nothing to report. He reported Spencer Boardman is retiring from the commission after 6 years but will remain involved in other city projects. Council and audience thanked Spencer for his service and dedication in the community.

ANIMAL SHELTER COMMISSION – No report.

COMMUNITY DEVELOPMENT – Councilmember Grinder reported at their December 28, 2023 meeting they plan to discuss the transfer of Concerts on the Commons and duties to the newly designated Bailey Whited, Recreation Director.

LITTLE THEATRE – May Boardman reported they have a meeting this coming Thursday night, they are still working on auditions for the 75th Anniversary play in June.

PLANNING/BZA – Mayor Mitchell reported there was a discussion at the last planning meeting regarding a potential review and update of the Land Use and Transportation Plan 2014-2024. Loy Johnson stated it would be helpful for the Community Development Board to attend the next Planning meeting to help brainstorm some ideas.

ARCHIVES – Joe Feeman reported they have the new computer up and ready to go and they are still trying to find some way to back up the thumb drive. Alex helped get the hard drive out and the new computer set up.

Mr. Ledford reported boards and commissions must hold an election at their January 2024 meetings to elect board chairs, vice-chairs and secretaries. Mr. Ledford advised the board chairs to incorporate this process in their January agendas.

For a full list of board vacancies, please contact the city office at 865-494-7645.

Councilmember Grinder made a motion to schedule public hearings on Monday, January 8, 2024 at 5:30 p.m. and Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.” The following ordinances are: Ordinance #663, entitled, “An Ordinance of the City of Norris, Tennessee, To Repeal and Replace Title 9, Chapter 1, Peddlers, Solicitors, ETC”; Ordinance #670, entitled, “An Ordinance Authorizing the Vacation of Alley and Street Easements Within Parcel 043-022.05, City of Norris, Anderson County, Tennessee”; and Ordinance #671, entitled, “An Ordinance of the City of Norris, Tennessee, Amending the Annual Budget for the Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024”. Councilmember Nicholson seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter, and Mayor Mitchell voting “Aye.”

ADJOURNMENT

Councilmember Grieve made a motion to adjourn at 7:52 p.m. Councilmember Grinder seconded. The motion passed unanimously by voice vote with Councilmembers Grieve, Grinder, Nicholson, Painter and Mayor Mitchell voting “Aye.”

Sandy Johnson, City Recorder

APPROVED BY CITY COUNCIL

January 8, 2023

Chris Mitchell, Mayor

Norris City Council
Public Hearing

December 11, 2023
5:00 p.m.

Minutes

The public hearing of the City Council of Norris Tennessee convened December 11, 2023, at 5:00 pm.

The following council members were present: Will Grinder, Chuck Nicholson, Loretta Painter and Mayor Chris Mitchell. Councilmember Bill Grieve was absent.

Also, present were Charles Adam Ledford, City Manager and Sandy Johnson, City Recorder, representatives of the press from the Norris Bulletin, and 3 members of the public.

Meeting was called to order by Mayor Mitchell.

A PUBLIC HEARING OF THE FOLLOWING ORDINANCES:

“Ordinance #665, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 2, Chapter 3, Tree Commission to Authorize the Hosting of Events and the Collection of Donations.” Mr. Ledford gave a brief description of the ordinance. No public comment was given.

Ordinance #667, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 2, Chapter 5, Animal Shelter Commission to Authorize the Collection of Donations and the Utilization of Appropriated Funds” - Mr. Ledford gave a brief description of the ordinance. No public comment was given.

Ordinance #668, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 20, Chapter 1, Watershed Department to Authorize the Hosting of Events and the Collection of Donations” – Mr. Ledford gave a brief description of the ordinance. No public comment was given.

Ordinance #669, entitled, “An Ordinance of the City of Norris, Tennessee to Amend Title 20, Chapter 3, Norris Archives to Authorize the Digital Storage of Archived Materials, the Collection of Donations, and the Utilization of Appropriated Funds” Mr. Ledford gave a brief description of the ordinance. No public comment was given.

The public hearing was closed and the meeting adjourned at 5:10 p.m.

Sandy Johnson, City Recorder

APPROVED BY CITY COUNCIL
January 8, 2024

Chris Mitchell, Mayor

Norris City Council
Public Hearing

December 11, 2023
5:10 p.m.

Minutes

The public hearing of the City Council of Norris Tennessee convened December 11, 2023, at 5:10 pm.

The following council members were present: Will Grinder, Chuck Nicholson, Loretta Painter and Mayor Chris Mitchell. Councilmember Bill Grieve was absent.

Also, present were Charles Adam Ledford, City Manager and Sandy Johnson, City Recorder, representatives of the press from the Norris Bulletin, and 3 members of the public.

Meeting was called to order by Mayor Mitchell.

A PUBLIC HEARING OF THE FOLLOWING ORDINANCE:

Ordinance #664, entitled, "An Ordinance of the City of Norris, Tennessee, to Amend Chapter 18, Water and Sewer, By Creating Section 18-125, Test Fire Hydrants, and Section 18-126, Leak Adjustment Policy and Amending Ordinance 633, An Ordinance to Adopt a Fee Schedule for the Norris Municipal Code, Title 18, Utilities and Services, Schedule of Charges for Water and Sewer Services by Adding Bulk Rates" - Mr. Ledford gave a brief description of the ordinance. Mayor Mitchell asked if this item had been approved by the Norris Water Commission and if Tony Wilkerson, Water Superintendent, was on board and Mr. Ledford stated yes.

No public comment was given.

The public hearing was closed and the meeting adjourned at 5:15 p.m.

Sandy Johnson, City Recorder

APPROVED BY CITY COUNCIL
January 8, 2024

Chris Mitchell, Mayor

Norris City Council
Public Hearing

December 11, 2023
5:15 p.m.

Minutes

The public hearing of the City Council of Norris Tennessee convened December 11, 2023, at 5:15 pm.

The following council members were present: Will Grinder, Chuck Nicholson, Loretta Painter and Mayor Chris Mitchell. Councilmember Bill Grieve was absent.

Also, present were Charles Adam Ledford, City Manager and Sandy Johnson, City Recorder, representatives of the press from the Norris Bulletin, and 5 members of the public.

Meeting was called to order by Mayor Mitchell.

A PUBLIC HEARING OF THE FOLLOWING ORDINANCE:

Ordinance #644, entitled, "An Ordinance of the City of Norris, Tennessee, Amending Title 18, Water and Sewer, Section 18-102, Composition and Term of Commission, Section 18-110, Reading of Meters and Billing Date, and Section 18-113, Discontinuance of Service to Delinquent Customers" - Mr. Ledford gave a brief description of the ordinance.

Loy Johnson, resident, asked for clarification that City employees are not allowed to accept money or payments from customers. Mayor Mitchell responded, that is correct.

The public hearing was closed and the meeting adjourned at 5:30 p.m.

Sandy Johnson, City Recorder

APPROVED BY CITY COUNCIL
January 8, 2024

Chris Mitchell, Mayor

Norris City Council
Public Hearing

December 11, 2023
5:30 p.m.

Minutes

The public hearing of the City Council of Norris Tennessee convened December 11, 2023, at 5:30 pm.

The following council members were present: Will Grinder, Chuck Nicholson, Loretta Painter and Mayor Chris Mitchell. Councilmember Bill Grieve was absent.

Also, present were Charles Adam Ledford, City Manager and Sandy Johnson, City Recorder, representatives of the press from the Norris Bulletin, and 5 members of the public.

Meeting was called to order by Mayor Mitchell.

A PUBLIC HEARING OF THE FOLLOWING ORDINANCE:

Ordinance #662, entitled, "An Ordinance of the City of Norris, Tennessee, to Amend Title 15 Motor Vehicles, Traffic and Parking, Chapter 6 Parking." - Mr. Ledford gave a brief description of the ordinance. No public comments.

The public hearing was closed and the meeting adjourned at 5:44 p.m.

Sandy Johnson, City Recorder

APPROVED BY CITY COUNCIL

January 8, 2024

Chris Mitchell, Mayor



ORDINANCE NO. 663

AN ORDINANCE OF THE CITY OF NORRIS, TENNESSEE, TO REPEAL AND REPLACE TITLE 9, CHAPTER 1, PEDDLERS, SOLICITORS, ETC.

WHEREAS, Title 9, Chapter 1, Peddlers, Solicitors, Etc. of the Norris Municipal Code addresses the regulation of peddlers, solicitors, and transient vendors within the City of Norris; and

WHEREAS, the Norris City Council wishes to clarify the regulations surrounding peddlers, solicitors, and transient vendors.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Norris, Tennessee that:

- Section 1.** Title 9, Chapter 1, Peddlers, Solicitors, Etc. be repealed and replaced with the attached Exhibit A.
- SECTION 2:** Severability. Each section, paragraph, sentence, and clause of this ordinance is declared to be separate and severable. The invalidity of any section, subsection, paragraph, sentence, or clause shall not affect the validity of any other provision of the ordinance.
- SECTION 3:** Repealer. All ordinances and parts of ordinances which are inconsistent with any provision of this ordinance are hereby repealed to the extent of such inconsistency.
- SECTION 4:** Effective. This ordinance shall take effect and be in force from and after its approval as required by law.

Adopted First Reading: _____

Public Hearing: _____

Adopted Second Reading: _____

Signed, Mayor

Attest, City Manager

EXHIBIT A

CHAPTER 1

PEDDLERS, SOLICITORS, ETC.

SECTION

- 9-101. Definitions.
- 9-102. Exemptions.
- 9-103. Permit required.
- 9-104. Permit procedure.
- 9-105. Restrictions on peddlers and solicitors.
- 9-106. Restrictions on transient vendors.
- 9-107. Display of permit.
- 9-108. Suspension or revocation of permit.
- 9-109. Expiration and renewal of permit.
- 9-110. Violations and penalty.

9-101. Definitions. Unless otherwise expressly stated, whenever used in this chapter, the following words shall have the meaning given to them in this section:

(1) "Peddler" means any person, firm or corporation, either a resident or a nonresident of the city/town, who has no permanent regular place of business and who goes from dwelling to dwelling, business to business, place to place, or from street to street, carrying or transporting goods, wares or merchandise and offering or exposing the same for sale.

(2) "Solicitor" means any person, firm or corporation who goes from dwelling to dwelling, business to business, place to place, or from street to street, taking or attempting to take orders for any goods, wares or merchandise, or personal property of any nature whatever for future delivery, except that the term shall not include solicitors for charitable and religious purposes and solicitors for subscriptions as those terms are defined below.

(3) "Solicitor for charitable or religious purposes" means any person, firm, corporation or organization who or which solicits contributions from the public, either on the streets of the city/town or from door to door, business to business, place to place, or from street to street, for any charitable or religious organization. No organization shall qualify as a "charitable" or "religious" organization unless the organization meets one of the following conditions:

(a) Has a current exemption certificate from the Internal Revenue Service issued under section 501(c)(3) of the Internal Revenue Service Code of 1954, as amended.

(b) Is a member of United Way, Community Chest or similar "umbrella" organizations for charitable or religious organizations.

(c) Has been in continued existence as a charitable or religious organization in Anderson County for a period of two (2) years prior to the date of its application for registration under this chapter.

(4) "Solicitor for subscriptions" means any person who solicits subscriptions from the public, either on the streets of the city/town, or from door to door, business to business, place to

place, or from street to street, and who offers for sale subscriptions to magazines or other materials protected by provisions of the Constitution of the United States.

(5) "Transient vendor"¹ means any person who brings into temporary premises and exhibits stocks of merchandise to the public for the purpose of selling or offering to sell the merchandise to the public. Transient vendor does not include any person selling goods by sample, brochure, or sales catalog for future delivery; or to sales resulting from the prior invitation to the seller by the owner or occupant of a residence. For purposes of this definition, "merchandise" means any consumer item that is or is represented to be new or not previously owned by a consumer, and "temporary premises" means any public or quasi-public place including a hotel, rooming house, storeroom, building or part of a building, tent, vacant lot, railroad car, or motor vehicle which is temporarily occupied for the purpose of exhibiting stocks of merchandise to the public. Premises are not temporary if the same person has conducted business at those premises for more than six (6) consecutive months or has occupied the premises as his or her permanent residence for more than six (6) consecutive months.

9-102. Exemptions. The terms of this chapter shall neither apply to persons selling at wholesale to dealers, nor to newsboys, nor to bona fide merchants who merely deliver goods in the regular course of business.

9-103. Permit required. No person, firm or corporation shall operate a business as a peddler, transient vendor or solicitor, and no solicitor for charitable or religious purposes or solicitor for subscriptions shall solicit within the city/town unless the same has obtained a permit from the city/town in accordance with the provisions of this chapter.

9-104. Permit procedure. (1) Application form. A sworn application containing the following information shall be completed and filed with the recorder by each applicant for a permit as a peddler, transient vendor or solicitor, and by each applicant for a permit as a solicitor for charitable or religious purposes or as a solicitor for subscriptions:

- (a) The complete name and permanent address of the business or organization the applicant represents.
- (b) A brief description of the type of business and the goods to be sold.
- (c) The dates for which the applicant intends to do business or make solicitations.
- (d) The names and permanent addresses of each person who will make sales or solicitations within the city/town.
- (e) The make, model, complete description, and license tag number and state of issue, of each vehicle to be used to make sales or solicitations, whether or not such vehicle is owned individually by the person making sales or solicitations, by the business or organization itself, or rented or borrowed from another business or person.
- (f) Tennessee state sales tax number, if applicable.

¹ State law references

The definition of "transient vendors" is taken from *Tennessee Code Annotated*, § 62-30-101(3). Note also that *Tennessee Code Annotated*, § 67-4-710(a)(2) prescribes that transient vendors that do not have an established location in Tennessee shall pay a tax of \$50.00 in each county and/or municipality in which such vendors sell or offer to sell merchandise.

(2) Permit fee. Each applicant for a permit as a peddler, transient vendor or solicitor shall submit with his application a nonrefundable fee of fifty dollars (\$50.00). No fee shall be assessed charitable, religious, educational, or philanthropic organizations nor to farmers, gardeners, or horticulturists selling products from their own farms, orchards, or gardens of their own raising or productions, or individuals engaged in incidental services to homeowners such as raking leaves, mowing yards, or shoveling snow.

(3) Permit issued. Upon the completion of the application form and the payment of the permit fee, where required, the recorder shall issue a permit and provide a copy of the same to the applicant.

(4) Submission of application form to chief of police. Immediately after the applicant obtains a permit from the recorder, the recorder shall submit to the chief of police a copy of the application form and the permit.

9-105. Requested by residents to enter upon private property.² The practice of going in and upon private residences in the City of Norris by solicitors, peddlers, hawkers, itinerant merchants or transient vendors of merchandise not having been requested or invited so to do by the owner or owners, occupant or occupants of said private residences for the purpose of soliciting orders for the sale of goods, wares and merchandise and/or disposing of and/or peddling or hawking the same is declared to be a nuisance and punishable as such nuisance as a misdemeanor.

9-106. Restrictions on peddlers and solicitors. No peddler, solicitor, solicitor for charitable purposes, or solicitor for subscriptions shall:

(1) Be permitted to set up and operate a booth or stand on any street or sidewalk, or in any other public area within the city.

(2) Stand or sit in or near the entrance to any dwelling or place of business, or in any other place which may disrupt or impede pedestrian or vehicular traffic.

(3) Offer to sell goods or services or solicit in vehicular traffic lanes, or operate a "roadblock" of any kind.

(4) Call attention to his business or merchandise or to his solicitation efforts by crying out, by blowing a horn, by ringing a bell, or creating other noise.

(5) Enter in or upon any premises or attempt to enter in or upon any premises wherein a sign or placard bearing the notice "Peddlers or Solicitors Prohibited," or similar language carrying the same meaning, is located.

9-107. Restrictions on transient vendors. (1) A transient vendor shall not advertise, represent, or hold forth a sale of goods, wares or merchandise as an insurance, bankrupt, insolvent, assignee, trustee, estate, executor, administrator, receiver's manufacturer's wholesale, cancelled order, or misfit sale, or closing-out sale, or a sale of any goods damaged by smoke, fire, water or otherwise, unless such advertisement, representation or holding forth is actually of the character it is advertised, represented or held forth.

² State law reference

Breard v. City of Alexandria, 95 L. Ed. 838 (6/4/51) U.S. Supreme Court decision

(2) **Transient vendors shall not be permitted to set up and operate a booth or stand on any street or sidewalk, or in any other public area within the city without written permission from the City Manager.**

9-108. Display of permit. Each peddler, solicitor, solicitor for charitable purposes or solicitor for subscriptions is required to have in his possession a valid permit while making sales or solicitations, and shall be required to display the same to any police officer upon demand.

9-109. Suspension or revocation of permit. (1) Suspension by the recorder. The permit issued to any person or organization under this chapter may be suspended by the recorder for any of the following causes:

- (a) Any false statement, material omission, or untrue or misleading information which is contained in or left out of the application; or
- (b) Any violation of this chapter.

(2) Suspension or revocation by the city council. The permit issued to any person or organization under this chapter may be suspended or revoked by the city council, after notice and hearing, for the same causes set out in paragraph (1) above. Notice of the hearing for suspension or revocation of a permit shall be given by the recorder in writing, setting forth specifically the grounds of complaint and the time and place of the hearing. Such notice shall be mailed to the permit holder at his last known address at least five (5) days prior to the date set for hearing, or it shall be delivered by a police officer in the same manner as a summons at least three (3) days prior to the date set for hearing.

9-110. Expiration and renewal of permit. The permit of peddlers, solicitors and transient vendors shall expire on the same date that the permit holder's privilege license expires. The registration of any peddler, solicitor, or transient vendor who for any reason is not subject to the privilege tax shall be issued for thirty (30) days. The permit of solicitors for religious or charitable purposes and solicitors for subscriptions shall expire on the date provided in the permit, not to exceed thirty (30) days.

9-111. Violations and penalty. In addition to any other action the city/town may take against a permit holder in violation of this chapter, such violation shall be punishable under the general penalty provision of this code. Each day a violation occurs shall constitute a separate offense.

Storm Sewer Utility Q&A

Is the stormwater utility fee legal?

Stormwater utility fees are legal. Stormwater fees are necessary to maintain the public stormwater system and represent an equitable way for the community to share the cost of a public service. Stormwater utility fees are becoming more and more common throughout the country and are legislated by Congress, mandated by the EPA, authorized by TCA 68-221-1112 and enforced by the EPA and the Tennessee Department of Environment and Conservation (TDEC) Division of Water Pollution Control (WPC) through the National Pollution Discharge Elimination System (NPDES).

How does the City currently pay for its stormwater services?

The money currently comes from the City's general fund budget. The general fund budget is made up of revenues derived from property and sales taxes that are collected by the City. Stormwater competes for general fund revenue alongside police, fire, streets, parks, etc. Stormwater must develop a dedicated revenue stream and the stormwater user fee provides a reliable and fair method for collecting monies in order to allow the City to provide increased and improved stormwater management services.

Why do we need to spend more for stormwater?

Although the City has done a good job providing stormwater services on a very limited budget, the backlog of stormwater projects has grown and additional maintenance activities are required. Local, state, and federal laws also require that municipalities address the environmental impacts of stormwater pollution, but do not provide the funds to do it.

How often will the stormwater user fee be charged/updated?

The fee is set by ordinance as adopted by the City Council. The budget, expenditures, and revenues for the stormwater utility fund will be examined on an annual basis in accordance with the budget process for the City.

How will the stormwater billing process work?

Each parcel within the City limits will be charged a stormwater user fee based on the classifications within the stormwater utility ordinance. At the onset, the fee will be added to the resident's or business' existing utility bill.

Where will our money go for stormwater projects?

Money gathered through the stormwater utility fee will go towards better stormwater project management which includes drainage studies and drainage study project implementation, equipment purchases, and maintenance, regulatory compliance, and more.

I am renting an apartment or house. Do I have to pay this charge?

Multi-tenant residential properties will be billed the minimum charge, the same as the single-family residential fee, if the apartment unit is individually metered. If the apartment complex is master metered, then the customer of record for the master meter will be billed a storm water user fee for the entire property.

Individuals or businesses which rent property will receive billing for the stormwater user fee if the water and/or sewer meter is in the renter's name. Property owners are obligated to pay

stormwater user fees. It will be up to the individual property owner and the renter to decide how to handle the assessed fee.

Why are churches and schools being billed?

Churches and schools, impact stormwater utility systems just like commercial and industrial sites. Providing for and addressing stormwater is a public service provided for by the City of Norris. All buildings contain impervious surfaces (a surface which prevents water from being infiltrated). Impervious surfaces on the parcels of churches and schools also place a demand on the stormwater system. Stormwater runoff generated by any property must be controlled and conveyed once it leaves the property so that it does not create problems for others. Both the quantity of stormwater and the quality of stormwater (i.e. making sure pollutants are limited), impact the entire stormwater system for the City of Norris.

Are stormwater and sewer systems the same thing?

Stormwater and sewer systems are not the same thing. Sewer systems carry waste that is treated before it re-enters the environment whereas stormwater runoff is not treated and drains directly into the local creeks and streams.

What is watershed?

A watershed is a geographical area which drains to a specified point on a water course, usually a confluence of streams or rivers (also known as a drainage area or river basin).

Why is it important to protect a watershed?

Protecting watersheds can prevent water quality problems such as pesticides found in local wells, fish population decline, polluted streams, creeks and rivers, no swimming signs on creeks and rivers, etc.

What is the stormwater drainage system?

The stormwater drainage system is the system that collects, conveys, stores, or otherwise affects stormwater or surface water. It can include a network of underground pipes, drainage ditches, culverts, and open channels designed for flood or drainage control which discharge to a receiving water body. The runoff contained within this system is not treated, so anything it picks up goes directly into the stream.

What are things that should never enter a storm drain? Examples include but are not limited to:

- Oil, anti-freeze, paint, cleaning fluids
- Wash water from a car wash or personal vehicle
- Industrial discharges
- Contaminated foundation drains
- Wash waters from commercial/industrial activities
- Sanitary sewer discharges
- Washing machine discharges
- Chlorinated backwash and draining associated with swimming pools

What things can enter a storm drain?

- Discharges from emergency fire-fighting vehicles
- Rising ground waters
- Uncontaminated groundwater
- Drinking water line flushing

- Uncontaminated landscaping irrigation/irrigation water/lawn watering
- Uncontaminated springs
- Uncontaminated footing drains and pumps
- Flows from riparian habitats and wetlands
- Street wash waters resulting from normal street cleaning operations
- Discharges within the constraints of (and allowed from) a NPDES permit from TDEC

Unlike wastewater, which is treated before it is released back into the environment, stormwater goes directly into a community's streams and lakes. Because stormwater comes in large amounts at unpredictable times, treating it as wastewater would be very expensive. However, there are Best management Practices (BMP) which can reduce the impact of stormwater.

If I disagree with the amount I am being charged, what do I do?

Contact the City Manager by calling 865-494-7645 and provide documentation as to why you feel you are not being charged the correct amount per the City's Stormwater Utility Ordinance and fee structure.

Why is stormwater a problem?

When precipitation falls on undeveloped land, it is primarily absorbed into the ground or slowly runs off the land. However, development results in rooftops, paved and concreted areas to be created which prevent water from being absorbed and it runs off at a much faster rate. This causes quality and quantity issues in our local streams and water bodies.

What is the City's responsibility for stormwater?

The City is responsible for managing stormwater within its corporate city limits. The City operates and maintains drainage facilities located within the public rights-of-way. The City does not maintain facilities located on private property or that fall under the jurisdiction of other governmental agencies.

Other components of the program include (this is not a complete list of projects or items):

1. Improved water quality through monitoring and reduction of illicit discharges and pollutants
2. Public information and education
3. Increased maintenance or repair of the city's stormwater system
4. Development of stormwater design standards and regulations
5. Field inspections and enforcement
6. Construction of identified drainage study projects
7. Mapping

I have made inquiries about drainage issues and nothing has been done. Will you fix the problem now?

Some drainage complaints the City receives are for problems on private property. It is not legal for the City to complete repairs on private property. The existence of a stormwater utility does not change that ruling.

If I live on top of a hill and I don't have drainage problems, why would I have to pay for stormwater management fees? Or I live on the edge of the City and water drains on my property away from streets and public drainage structure, or live at the bottom of a hill and not the cause of increased flooding from uphill, why should I pay stormwater utility fees?

Providing for and addressing stormwater is a public service provided by the City of Norris. All buildings contain impervious surfaces (surfaces which prevent water from being infiltrated into the ground). Impervious surfaces on your parcel inevitably place a demand on the stormwater system. Stormwater runoff generated by any property must be controlled and conveyed once it leaves the property so that it does not create problems for others. Both the quantity of stormwater and the quality of stormwater impacts the entire stormwater system for the City. All property owners receive indirect benefits from a properly maintained and operated stormwater management system for the entire City.

Stormwater management activities with broad benefits include keeping public streets drained and cleared, making necessary stormwater infrastructure upgrades, reducing erosion and other pollutants that enter streams and lakes, protecting and restoring streams and other aquatic habitat areas and collecting and conveying stormwater safely through all parts of town. A portion of the fees also provide for compliance with Federal, State, and local regulations for water quality improvements; administration of the City's stormwater management ordinance; public involvement and educational programs; responding to public health and safety issues that benefit all property owners.

I have a septic tank. Why should I pay this fee?

Septic tanks do not process or handle stormwater. The stormwater utility fee is used specifically to address City wide stormwater issues. A septic tank is used to treat wastewater at a specific location. Having a septic tank does not address the necessity of stormwater management.

Why should I pay for rain falling on my property?

Property and/or business owners are being charged a utility service fee for the cost and privilege of discharging stormwater into the public stormwater system which the City is obligated under law to maintain. With a stormwater rate, users are charged a fee for runoff discharged from their property to the City's stormwater management system not by the amount of rain falling onto your property. Property owners control the level of development on their properties, which directly impacts the runoff characteristics of the parcel.

I have a detention pond on my property. Will the utility be responsible for the maintenance of the pond?

No. The maintenance of a retention or detention pond remains the responsibility of the property owner.

Will the creation of a stormwater utility result in a reduction of my property taxes?

No. Historically, only a small amount of general fund revenues have been allocated to stormwater management activities. These limited dollars will simply be absorbed into other expanding programs such as Parks, Fire, and Police Departments.

Why is this a stormwater fee and not a property tax increase?

Property taxes are based only on the assessed market value of a property without taking into consideration the contribution of stormwater runoff from a property. Charges derived from property values are not fairly and equitably allocated to stormwater services. A stormwater user fee is charged based upon the contribution of stormwater runoff to the City's stormwater management system. This is fairer and more equitable approach than charges based on overall property value.

CHAPTER 6

STORMWATER MANAGEMENT PROGRAM

SECTION

- 14-601. Legislative findings and policy.
- 14-602. Creation of stormwater management program.
- 14-603. Definitions.
- 14-604. Funding of stormwater management program.
- 14-605. Stormwater fund.
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- 14-609. Property classification for stormwater user's fee.
- 14-610. Base rate.
- 14-611. Adjustments to stormwater user's fees.
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- 14-613. Billing procedures and penalties for late payment.
- 14-614. Appeals of fees.
- 14-615. Enforcement, abatement, penalties, and appeals.

14-601. Legislative findings and policy. The Mayor and the City Council of the City of Norris, Tennessee; finds, determines, and declares that the stormwater system which provides for the collection, treatment, storage, and disposal of stormwater provides benefits and services to all property within the incorporated city limits. Such benefits include, but are not limited to: the provision of adequate systems of collection, conveyance, detention, treatment, and release of stormwater; the reduction of hazards to property and life resulting from stormwater runoff; improvements in general health and welfare through reduction of undesirable stormwater conditions; and improvements to the water quality in the stormwater and surface water system and its receiving waters.

14-602. Creation of stormwater management program. For those purposes of the Federal Clean Water Act and of Tennessee Code Annotated, § 68-221-1101, et seq., there is created a stormwater management program which shall consist of **a manager or director and such staff as designated and appointed by the city manager** of the city. The stormwater management program shall be under direction and control of the city manager and shall:

(1) Administer the acquisition, design, construction, maintenance, and operation of the stormwater system, including operational and material expenses, and capital improvements designated in the capital improvement program;

(2) Administer and enforce the ordinance comprising this chapter and all regulations and procedures adopted relating to the design, construction, maintenance, operation, and alteration of the stormwater system, including, but not limited to, the quantity and quality of the stormwater conveyed thereby;

(3) Advise the city manager on matters relating to the stormwater fund, **Equivalent Residential Units (ERU)**, user fee and other appropriate terms and conditions which affect the financial stability of the fund.

(4) Prepare, revise, and amend a comprehensive stormwater management plan for adoption by the municipality's governing body;

(5) Review construction plans and approve or deny, inspect, and accept extensions and connections to the city's stormwater system;

(6) Assist in the enforcement of regulations to protect and maintain water quality and quantity within the system in compliance with water quality standards established by local, state, and/or federal agencies as now adopted or hereafter amended;

(7) Annually analyze the cost of services and benefits provided, and the system and structure of fees, charges, civil penalties, and other revenues of the program.

14-603. Definitions. For the purpose of this chapter, the following definitions shall apply: Words used in the singular shall include the plural, and the plural shall include the singular; words used in the present tense shall include the future tense. The word "shall" is mandatory and not discretionary. The word "may" is permissive. Words not defined in this section shall be construed to have the meaning given by common and ordinary use as defined in the latest edition of Webster's Dictionary.

(1) "Base rate" means the stormwater user's fee for a detached single family residential property in the city.

(2) "Construction" means the erection, building, acquisition, alteration, reconstruction, improvement, or extension of stormwater facilities; preliminary planning to determine the economic and engineering feasibility of stormwater facilities; the engineering, architectural, legal, fiscal, and economic investigations and studies, surveys, designs, plans, working drawings, specifications, procedures, and other action necessary in the construction of stormwater facilities; and the inspection and supervision of the construction of stormwater facilities.

(3) "Developed property" means real property which has been altered from its natural state by the creation or addition of impervious areas, by the addition of any buildings, structures, pavement, or other improvements.

(4) "Dry Detention Pond" is an impoundment or excavated basin for the short-term detention of stormwater runoff from a completed development that allows a controlled release from the structure at downstream, pre-development flow rates.

(5) "Equivalent Residential Unit" or "ERU" means the average impervious area associated within a detached single family residential property determined pursuant to this chapter.

(6) "Exempt property" means all properties of the federal, state, county, and city governments, and any of their divisions or subdivisions, and property that does not discharge stormwater runoff into the stormwater or flood control facilities of the municipality.

(7) "Fee" or "stormwater user's fee" means the charge established under this ordinance and levied on owners or users of parcels or pieces of real property to fund the costs of stormwater management and of operating, maintaining, and improving the stormwater system in the municipality. The stormwater user's fee is in addition to any other fee that the municipality has the right to charge under any other rule or regulation of the municipality.

(8) "Fiscal year" means July 1 of a calendar year to June 30 of the next calendar year, both inclusive.

(9) "Impervious surface" means a surface which is compacted or covered with material that is resistant to infiltration by water, including, but not limited to, most conventionally surfaced streets, roofs, sidewalks, patios, driveways, parking lots, and any other oiled, graveled, graded, compacted, or any other surface which impedes the natural infiltration of surface water.

(10) "Impervious surface area" means the number of square feet of horizontal surface covered by buildings, and other impervious surfaces. All building measurements shall be made between exterior faces of walls, foundations, columns or other means of support or enclosure.

(11) "Other developed property" means developed property other than single-family residential property. Such property shall include, but not be limited to, commercial properties, industrial properties, parking lots, hospitals, schools, recreational and cultural facilities, hotels, offices, and churches.

(12) "Parcel" means any area of land described by a single legal description.

(13) "Person" means any and all persons, natural or artificial, including any individual, firm or association, and any municipal or private corporation organized or existing under the laws of this or any other state or country.

(14) "Property owner" means the property owner of record as listed in the county's assessment roll. A property owner includes any individual, corporation, firm, partnership, or group of individuals acting as a unit, and any trustee, receiver, or personal representative.

(15) "Retention Pond" is a pond or pool designed with additional storage capacity to attenuate surface runoff during rainfall events. They consist of a permanent pond area with landscaped banks and surroundings to provide additional storage capacity during rainfall events.

(16) "Single family residential property" means a developed property which serves the primary purpose of providing a permanent dwelling unit to a single family. A single-family detached dwelling or a townhouse containing an accessory apartment or second dwelling unit is included in this definition.

(17) "Stormwater" means stormwater runoff, snow melt runoff, surface runoff, street wash waters related to street cleaning or maintenance, infiltration, and drainage.

(18) "Stormwater facilities" means the drainage structures, conduits, conveyances, waterways, combined sewers, sewers, and all device appurtenances by means of which stormwater is collected, transported, pumped, treated, or disposed of.

(19) "Stormwater management fund" or "fund" means the fund created by this chapter to operate, maintain, and improve the city's stormwater system.

(20) "Stormwater management program" means the planning, design, construction, regulation, improvement, repair, maintenance, and operation of facilities and programs relating to water quality and quantity.

(21) "Surface water" includes waters upon the surface of the earth in bounds created naturally or artificially including, but not limited to, streams, other water courses, lakes, and reservoirs.

(22) "User" shall mean the owner of record of property subject to the stormwater user's fee imposed by this chapter.

(23) "Undisturbed property" means real property, which has not been altered from its natural state by dredging, filling, removal of trees and vegetation or other activities, which have disturbed or altered the topography of soils on the property.

14-604. Funding of stormwater management program. Funding for the stormwater management program may include, but not be limited to, the following:

(1) Stormwater user's fees.

(2) Civil penalties and damage assessments imposed for or arising from the violation of the city's stormwater management program ordinance.

(3) Stormwater permit and inspection fees.

(4) Other funds or income obtained from federal, state, local, and private grants, or revolving funds, and from the Local Government Public Obligations Act of 1986.

To the extent that the stormwater drainage fees collected are insufficient to construct needed stormwater drainage facilities, the cost of the same may be paid from such city funds as may be determined by the municipality's governing body.

14-605. Stormwater fund. All revenues generated by or on behalf of the stormwater program shall be deposited in a stormwater program fund and used exclusively for the stormwater program.

14-606. Operating budget. The municipality's governing body shall adopt an operating budget for the stormwater program each fiscal year. The operating budget shall set forth for such fiscal year the estimated revenues and the estimated costs for operations and maintenance, extension, and replacement and debt service.

14-607. Stormwater user's fees established. There shall be imposed on each and every developed property in the city, except exempt property, a stormwater user's fee, which shall be set from time to time by ordinance and in the manner and amount prescribed by this ordinance.

14-608. Equivalent Residential Unit (ERU).

(1) Establishment. There is established for purposes of calculating the stormwater user's fee the Equivalent Residential Unit (ERU) equal to six thousand (6,000) square feet of impervious surface area.

(2) Setting the ERU. The ERU shall be amended by the municipality's governing body from time to time by ordinance.

(3) Source of ERU. The municipality's governing body shall have the discretion to determine the source of the data from which the ERU is established, taking into consideration the general acceptance and use of such source on the part of other stormwater systems, and the reliability and general accuracy of the source. The municipality's governing body shall have the discretion to determine the impervious surface area of other developed property through property tax assessor's rolls or site examination, mapping information, aerial photographs, and other reliable information.

14-609. Property classification for stormwater user's fee.

(1) Property classifications. For purposes of determining the stormwater user's fee, all properties in the city are classified into one (1) of the following classes:

- (a) Single family residential property;
- (b) Developed property;
- (c) Undeveloped property;
 - (i) Disturbed (farm land);
 - (ii) Undisturbed (grass land);
- (d) Exempt property.

(2) Single family residential property and fee. The municipality's governing body finds that the intensity of development of most parcels of real property in the municipality classified as single family residential is similar and that it would be excessively and unnecessarily expensive to determine precisely the square footage of the improvements (such as buildings, structures, and other impervious areas) on each such parcel. Therefore, all single-family residential properties in the city shall be charged a flat stormwater management fee, equal the base rate, regardless of the size of the parcel or the improvements.

(3) Developed property and fee. The fee for developed property (i.e., non-single-family residential property) in the municipality shall be the base rate multiplied by the numerical factor obtained by dividing the total impervious surface area (square feet) of the property by one (1) ERU times a correction factor based on the following onsite improvements. The improvements and the correction factors are as follows:

(a) For developed properties that discharge into onsite retention or dry detention ponds that regulate discharges not to exceed the historical flow-rate, the correction factor shall be 0.40.

(b) For developed properties that utilize other onsite structures that meet the Tennessee Department of Environment and Conservation best management practices that reduce runoff volumes to within five percent (5%) of the historical flow-rates and can demonstrate the improvement of stormwater runoff quality by means of engineering principles, the correction factor shall be 0.55.

(c) If no onsite improvements exist, the correction factor shall be 1.0.

All stormwater runoff from the developed site shall be covered by the improvements listed above in order to receive a correction factor for the entire site. The minimum stormwater management fee for other developed property shall equal the base rate for single family residential property.

(4) Undeveloped property.

(a) Disturbed (farm land). Parcels which are disturbed by farming activities which results in an annual cycle of planting and harvest will be charged a stormwater fee of one (1) ERU unless significant erosion is allowed to occur due to an increase in stormwater runoff.

(b) Undisturbed parcels which are undisturbed and remain in a natural state of vegetative growth (grass land) and are maintained to prevent erosion by periodic mowing or other appropriate means will not be charged a stormwater fee. Undisturbed parcels that are not maintained in appropriate conservation practices will be considered to be disturbed and a stormwater user's fee shall be assessed in accordance with procedures outlined herein this chapter.

(5) Exempt property. There shall be no stormwater user's fee for exempt property.

14-610. Base rate. The municipality's governing body shall, by ordinance, establish the base rate for the stormwater user's fee. The base rate shall be calculated to ensure adequate revenues to fund the costs of stormwater management and to provide for the operation, maintenance, and capital improvements of the stormwater system in the city.

14-611. Adjustments to stormwater user's fees. The stormwater program shall have the right on its own initiative to adjust upward or downward the stormwater user's fees with respect to any property, based on the approximate percentage on any significant variation in the volume or rate of stormwater, or any significant variation in the quality of stormwater, emanating from the property, compared to other similar properties. In making determinations of the similarity of property, the stormwater program shall take into consideration the location, geography, size, use, impervious area, stormwater facilities on the property, and any other factors that have a bearing on the variation.

14-612. Property owners to pay charges. The owner of each non-exempt lot or parcel shall pay the stormwater user's fees and charges as provided in this chapter.

14-613. Billing procedures and penalties for late payment.

(1) Rate and collection schedule. The stormwater user's fee will be set at a rate, and collected on a schedule established by ordinance. The stormwater fee shall reflect the nature of the property classification by the Norris Water Commission utility billing. The stormwater user fee for single-family residential and non-residential developed property shall be billed and collected monthly. Apartment buildings will be billed monthly to either a master meter (base rate times the number of individual

apartments) or to the individual meters for each apartment resident, whichever the case may be. The owner of a mobile home park will receive a monthly bill for the entire complex (base rate times the number of individual mobile home sites). Undeveloped properties will be billed monthly at the rate established by this ordinance if the property is utilized for farming activities and allowed to erode and contribute to pollution of streams, rivers, and ponds here in Norris.

(2) Delinquent bills. The stormwater user's fee shall be billed through the Norris Water Commission and paid by mail, online, or in person as per their requirements; and shall become delinquent as of the twenty-seventh (27th) of the month of issue, there shall be an additional charge of ten percent (10%) added thereto. The water commission will disconnect delinquent customers after forty-three (43) days from the initial billing, and not be reconnected until all past due bills have been paid in full.

14-614. Appeals of fees.

(1) The City of Norris City Council shall hear and decide appeals and requests for variances from the requirements of this chapter.

(2) Variances may be issued in regards to the stormwater user fees and/or property classification. The stormwater management plan operating budget shall not be appealed.

(3) In passing upon such variances, the Council shall consider all technical evaluations, all relevant factors such as practices that meet the Tennessee Department of Environment and Conservation best management practices, historical flows versus developed flows, and all standards specified in other sections of this chapter, and,

(4) Upon consideration of the factors listed above, and the purposes of this chapter, the Council may attach such conditions to the granting of variances, as it deems necessary to effectuate the purposes of this chapter.

(5) Request for variances may be appealed within thirty (30) calendar days from the date of the last bill containing stormwater user's fees charges.

(6) Variances may be issued upon a determination that the variance is the minimum relief necessary, considering the amount of the fee and/or the property classification.

(7) Variances shall only be issued upon:

(a) A showing of good and sufficient cause;

(b) A determination that failure to grant the variance would result in exceptional hardship compared to other similarly assessed property; and

(c) A determination that the granting of a variance will not result in conflict with existing local laws or ordinances.

(8) Written notice. Any applicant to whom a variance is granted shall be given written notice by the City of Norris.

(9) Record keeping and reporting. The City of Norris shall maintain the record of all appeal actions.

(10) All appeals shall be reviewed and a decision rendered within forty-five days (45) days after the appeal is filed.

14-615. Enforcement, abatement, penalties, and appeals.

(1) Enforcement and abatement authority. The city manager or his designees shall have the authority to issue notices of violation and citations, and to impose the civil penalties provided in this section.

(2) Notification of violation.

(a) Written notice. Whenever the city manager or his/her designee finds that any permittee or any other person discharging stormwater has violated or is violating this chapter or a permit or order issued hereunder, the city manager may serve upon such person written notice of the violation. Within ten (10) days of this notice, an explanation of the violation and a plan for the satisfactory correction and prevention thereof, to include specific required actions, shall be submitted to the city manager. Submission of this plan in no way relieves the discharger of liability for any violations occurring before or after receipt of the notice of violation.

(b) Consent orders. The city manager or his/her designee is empowered to enter into consent orders, assurances of voluntary compliance, or other similar documents establishing an agreement with the person responsible for the noncompliance. Such orders will include specific action to be taken by the person to correct the noncompliance within a time period also specified by the order. Consent orders shall have the same force and effect as administrative orders issued pursuant to paragraphs (d) and (e) below.

(c) Show cause hearing. The city manager may order any person who violates this chapter or permit or order issued hereunder, to show cause why a proposed enforcement action should not be taken. Notice shall be served on the person specifying the time and place for the meeting, the proposed enforcement action, and the reasons for such action, and a request that the violator show cause why this proposed enforcement action should not be taken. The notice of the meeting shall be served personally or by registered or certified mail (return receipt requested) at least ten (10) days prior to the hearing.

(d) Compliance order. When the city manager or his/her designee finds that any person has violated or continues to violate this chapter or a permit or order issued thereunder, he/she may issue an order to the violator directing that, following a specific time period, adequate structures, devices, be installed or procedures implemented and properly operated. Orders may also contain such other requirements as might be reasonably necessary and appropriate to address the noncompliance, including the construction of appropriate structures, installation of devices, self-monitoring, and management practices.

(e) Cease and desist orders. When the city manager or his/her designee finds that any person has violated or continues to violate this ordinance or any permit or order issued hereunder, the city manager may issue an order to cease and desist all such violations and direct those persons in noncompliance to:

- (i) Comply forthwith; or
- (ii) Take such appropriate remedial or preventive action as may be needed to properly address a continuing or threatened violation, including halting operations and terminating the discharge.

(3) Penalties. Any person who shall commit any act declared unlawful under this chapter, who violates any provision of this chapter, who violates the provisions of any permit issued pursuant to this ordinance, or who fails or refuses to comply with any lawful communication or notice to abate or take corrective action by the city manager or his/her designee, shall be guilty of a civil offense.

(4) Under the authority provided in Tennessee Code Annotated, § 68-221-1106, the municipality declares that any person violating the provisions of this chapter may be assessed a civil penalty by the

city manager or his/her designee of not less than fifty dollars (\$50.00) and not more than five thousand dollars (\$5,000.00) per day for each day of violation. Each day of violation shall constitute a separate violation.

(5) Measuring civil penalties. In assessing a civil penalty, the city manager or his/her designee may consider:

- (a) The harm done to the public health or the environment;
- (b) Whether the civil penalty imposed will be a substantial economic deterrent to the illegal activity;
- (c) The economic benefit gained by the violator;
- (d) The amount of effort put forth by the violator to remedy this violation;
- (e) Any unusual or extraordinary enforcement costs incurred by the municipality;
- (f) The amount of penalty established by ordinance or resolution for specific categories of violations; and
- (g) Any equities of the situation which outweigh the benefit of imposing any penalty or damage assessment.

(6) Recovery of damages and costs. In addition to the civil penalty in subsection (2) above, the municipality may recover;

- (a) All damages proximately caused by the violator to the municipality, which may include any reasonable expenses incurred in investigating violations of, and enforcing compliance with, this chapter, or any other actual damages caused by the violation.
- (b) The costs of the municipality's maintenance of stormwater facilities when the user of such facilities fails to maintain them as required by this section.

(7) Other remedies. The municipality may bring legal action to enjoin the continuing violation of this chapter, and the existence of any other remedy, at law or equity, shall be no defense to any such actions.

(8) Remedies cumulative. The remedies set forth in this section shall be cumulative, not exclusive, and it shall not be a defense to any action, civil or criminal, that one (1) or more of the remedies set forth herein has been sought or granted.

(9) Appeals. Pursuant to Tennessee Code Annotated, § 68-221-1106(d), any person aggrieved by the imposition of a civil penalty or damage assessment as provided by this chapter may appeal said penalty or damage assessment to the Norris City Council.

- (a) Appeals to be in writing. The appeal shall be in writing and filed with the city recorder within fifteen (15) days after the civil penalty and/or damage assessment is served in any manner authorized by law.
- (b) Public hearing. Upon receipt of an appeal, the Norris City Council shall hold a public hearing within thirty (30) days. Ten (10) days prior notice of the time, date, and location of said hearing shall be published in a daily newspaper of general circulation. Ten (10) day notice by registered mail shall also be provided to the aggrieved party, such notice to be sent to the address provided by the aggrieved party at the time of appeal. The decision of the Norris City Council shall be final.
- (c) Appealing decisions of the Norris City Council. Any alleged violator may appeal a decision of the board of appeals pursuant to the provisions of Tennessee Code Annotated, title 27, chapter 8.



City of Norris, Tennessee

Position Description

Job Title: Director of Public Works
Department: Public Works
FLSA Status: Exempt
Classification: Administrative Supervision

I. Definition

Works under administrative supervision of the City Manager. Supervises maintenance and construction tasks of an unskilled and semi-skilled nature, directing the work of a small crew. Performs administrative activities of the public works department.

II. Essential Duties and Responsibilities

- Manages departmental budget and procurement.
- Supervises all departmental employees, ensuring they are on time, directed, and that work is accomplished according to specifications.
- Keeps records and prepares reports.
- Makes recommendations to City Manager regarding vendors, suppliers, and departmental procedures.
- Operates specific equipment in the absence of an operator and performs other tasks required of crew as necessary.
- Oversees cleanup and maintenance of tools and equipment. Performs equipment and electrical maintenance as necessary.
- Supervises and assists in all maintenance work on public buildings and City Parks and Playgrounds.
- Assists City Building Inspector.
- Assists with maintenance of watershed under the direction of the City Manager.
- Other duties as assigned.

III. Required Knowledge, Skills, and Abilities

- Knowledge of public works operations, including construction, planning, engineering, maintenance, office and business procedures.
- Must be state certified in all applicable fields of inspection or CEI Level II.
- Knowledge of occupational hazards and safety precautions.
- Knowledge of the principles and methods of supervision.
- Ability to supervise the work of a small crew in accordance with written and oral instructions.
- Ability to use necessary tools and equipment in performance of required job functions.
- Ability to evaluate situations and make decisions.
- Ability to express ideas clearly, concisely, and convincingly.
- Ability to establish and maintain an effective working relationship with the public and other employees.

- Must be in such physical condition as not to impair their performance of the required duties of the class.
- Valid Tennessee Driver's License

IV. Desired Qualifications

- College graduate preferred, graduation from an accredited high school required.
- Five years of progressively responsible experience in construction, maintenance, equipment operations or related fields, one year of which must have been in a responsible supervisory capacity.
- Maintains membership and participation in Tennessee Building Official's Association.
- As City Building Inspector, maintain state certification in applicable fields of inspection.

*Applicants may be required to take a physical examination and pass a drug screening given by a physician licensed to practice medicine in the State and designated by the City.

**The City of Norris provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, sex, national origin, age, disability or genetics.



City of Norris, Tennessee

Position Description

Job Title: Director of Stormwater Utilities
Department: Stormwater
FLSA Status: Exempt
Classification: Administrative Supervision

I. Definition

The director of stormwater utilities is appointed by and reports to the city manager. This is a department head level position within the city's organizational structure tasked to perform a variety of supervisory, administrative, skilled, technical, and maintenance work in the planning, construction, operation, repair, maintenance, and replacement of stormwater collection systems. The director has primary responsibility for the organization, operation, and overall performance of the department. This specifically includes the department and administration of the department budget and the supervision of all department employees. Independent judgment is used according to the situation, and different course of action must be taken to complete the department tasks. Work is performed in all kinds of weather conditions.

II. Essential Duties and Responsibilities

- Assist in the acquisition, design, construction, maintenance, and operation of the stormwater system, including operational and material expenses, and capital improvements designated in the capital improvement program.
- Assist in enforcement of the ordinance comprising this chapter and all regulations and procedures adopted relating to the design, construction, maintenance, operation, and alteration of the stormwater system, including, but not limited to, the quantity and quality of the stormwater conveyed thereby.
- Advise the city manager on matters relating to the stormwater fund, Equivalent Residential Units (ERU), user fee and other appropriate terms and conditions which affect the financial stability of the fund.
- Prepare, revise, and amend a comprehensive stormwater management plan for adoption by the municipality's governing body.
- Review construction plans and approve or deny, inspect, and accept extensions and connections to the city's stormwater system.
- Assist in the enforcement of regulations to protect and maintain water quality and quantity within the system in compliance with water quality standards established by local, state, and/or federal agencies as now adopted or hereafter amended.
- Annually analyze the cost of services and benefits provided, and the system and structure of fees, charges, civil penalties, and other revenues of the program. Manages departmental budget and procurement.
- Supervises all departmental employees, ensuring they are on time, directed, and that work is accomplished according to specifications.
- Keeps records and prepares various planned and requested reports.
- Makes recommendations to city manager regarding vendors, suppliers, and departmental procedures.

- Operates specific equipment in the absence of an operator and performs other tasks required of crew as necessary.
- Oversees cleanup and maintenance of tools and equipment. Performs equipment and electrical maintenance as necessary.
- Supervises and assists in all maintenance work on culverts, ditches, and other drainage systems.
- **Coordinates formal and on-the-job training programs for recruits and personnel development.**
- Other duties as assigned.

III. Required Knowledge, Skills, and Abilities

- Knowledge of utility operations, including construction, planning, engineering, maintenance, office, and business procedures.
- Knowledge of occupational hazards and safety precautions.
- Knowledge of the principles and methods of supervision **and experience in municipal procedures relating to finance, personnel, purchasing, office operations, risk management, and public relations.**
- Ability to supervise the work of a small crew in accordance with written and oral instructions.
- Ability to use necessary tools and equipment in performance of required job functions.
- Ability to evaluate situations and make decisions.
- Ability to express ideas clearly, concisely, and convincingly.
- Ability to establish and maintain an effective working relationship with the public and other employees.
- Must be in such physical condition as not to impair their performance of the required duties of the class.
- Valid Tennessee Driver's License

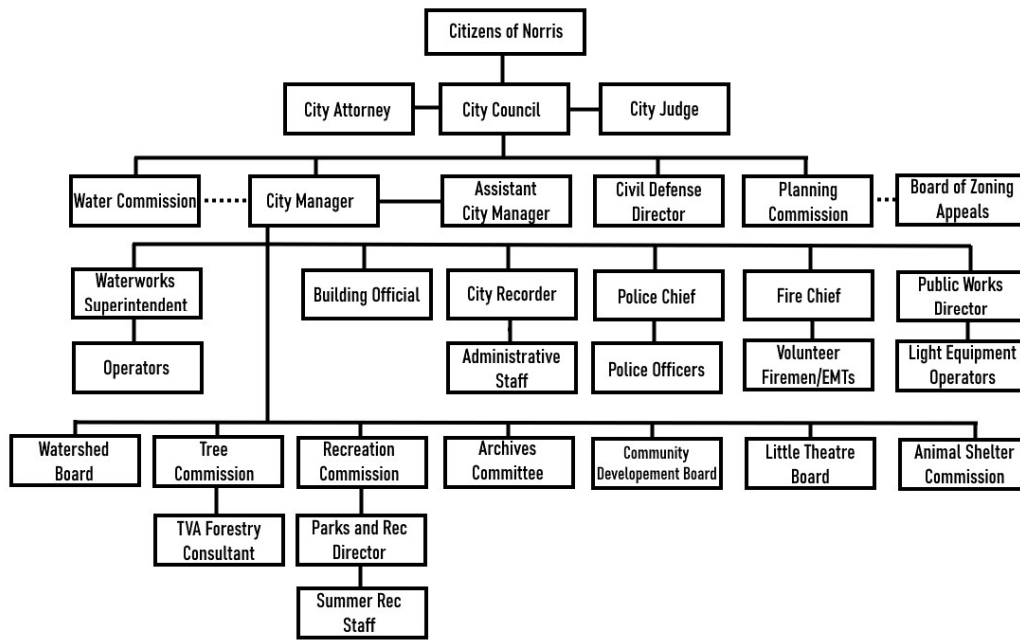
IV. Desired Qualifications

- College graduate preferred, graduation from an accredited high school required.
- Five years of progressively responsible experience in utility construction, maintenance, equipment operations or related fields, one year of which must have been in a responsible supervisory capacity.

*Applicants may be required to take a physical examination and pass a drug screening given by a physician licensed to practice medicine in the State and designated by the City.

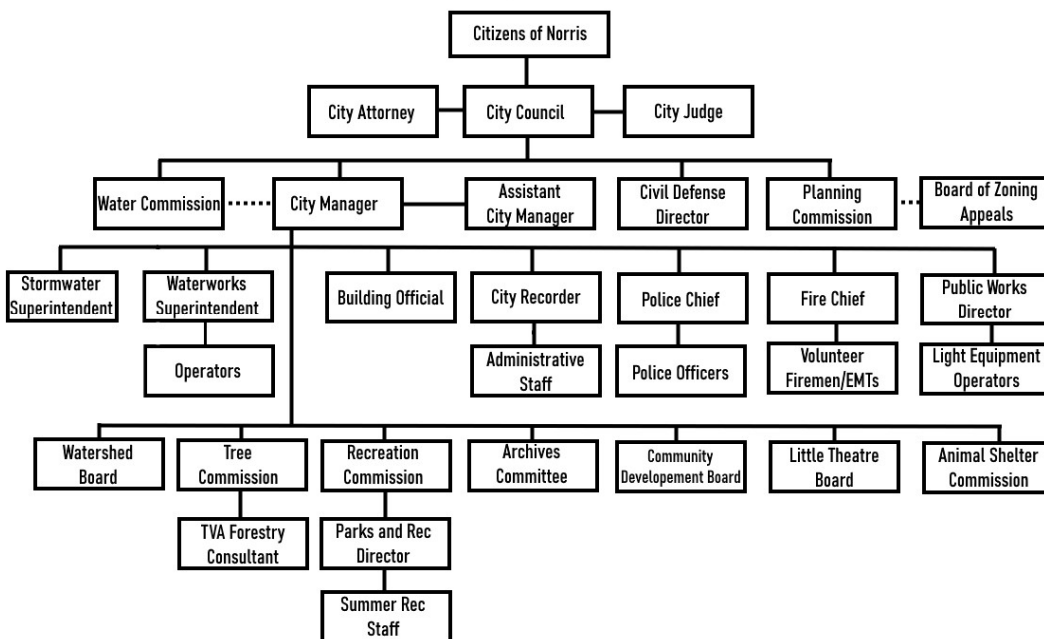
**The City of Norris provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, sex, national origin, age, disability, or genetics.

**City of Norris, Tennessee
Organizational Chart
July 1, 2023**



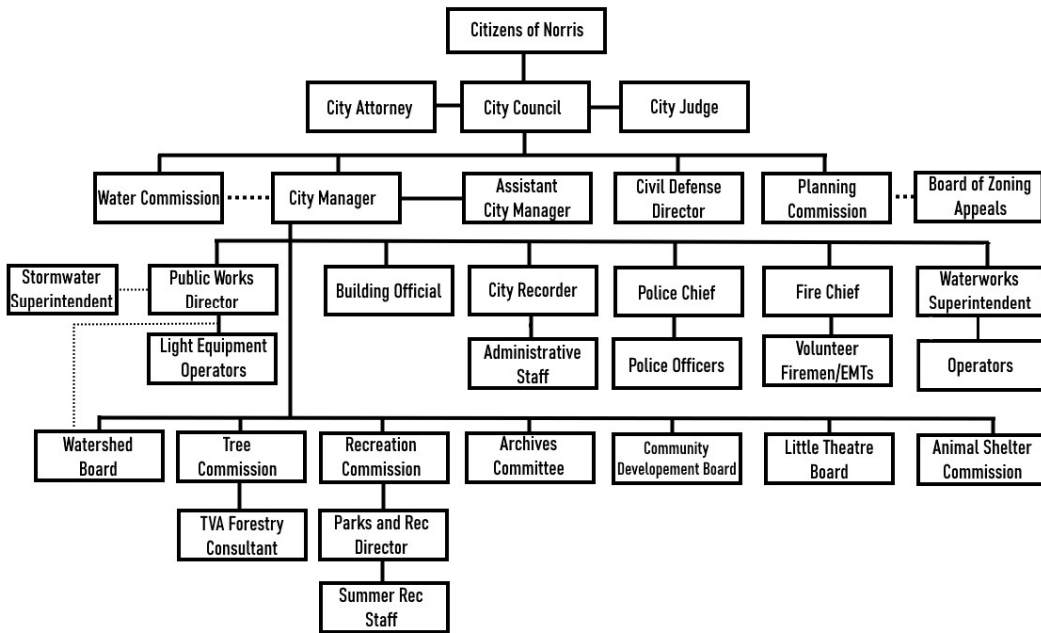
Current

**City of Norris, Tennessee
Organizational Chart
July 1, 2024**



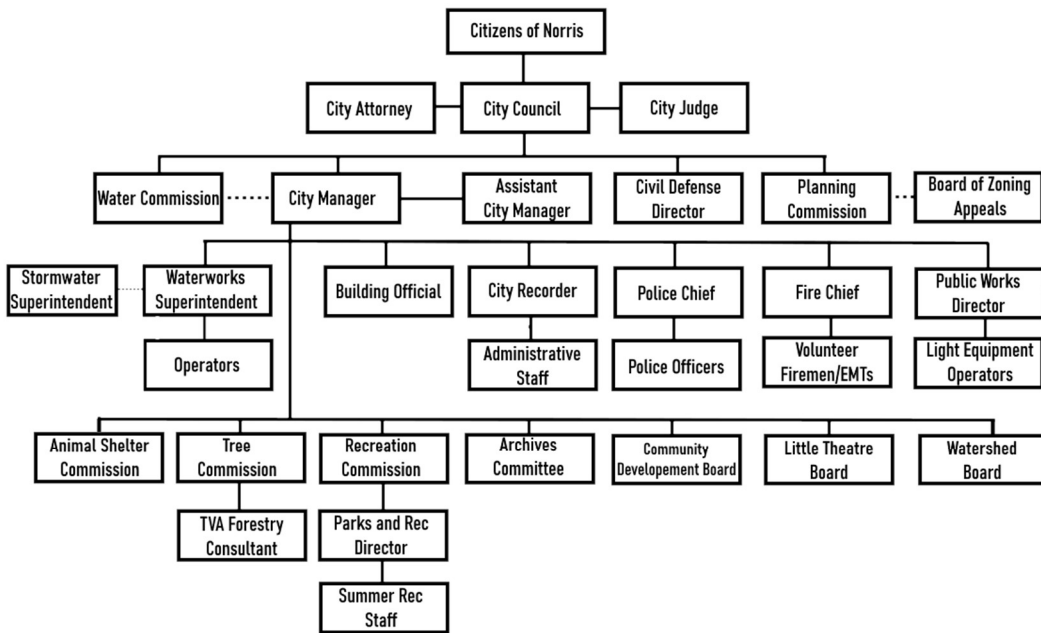
With standalone Stormwater

**City of Norris, Tennessee
Organizational Chart
July 1, 2024**



Stormwater tied to PW

**City of Norris, Tennessee
Organizational Chart
July 1, 2024**



Stormwater tied to Waterworks



ORDINANCE NO. 670

AN ORDINANCE AUTHORIZING THE VACATION OF ALLEY AND STREET EASEMENTS WITHIN PARCEL 043-022.05, CITY OF NORRIS, ANDERSON COUNTY, TENNESSEE

- WHEREAS,** The Norris Planning Commission conducted a public hearing including the potential release of any and all alley or street easements within Parcel 043-022.05 on February 6, 2023; and
- WHEREAS,** The Norris Planning Commission resolved to abandon public right-of-way present on said parcel on March 6, 2023; and
- WHEREAS,** The City Council held a public hearing on March 20, 2023 which included the possible vacation of alley and street easements or right-of-way within said parcel; and
- WHEREAS,** The public hearing offered little or no negative comments on the City potentially vacating interest on said property; and
- WHEREAS,** **Anderson County nor the City of Norris recognize the existence of interest on said property;**

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Norris, Tennessee that:

- Section 1:** Any alley or street easements within Parcel 043-022.05, City of Norris, Anderson County, Tennessee is hereby vacated.
- Section 2:** Severability. Each section, paragraph, sentence, and clause of this ordinance is declared to be separate and severable. The invalidity of any section, subsection, paragraph, sentence, or clause shall not affect the validity of any other provision of the ordinance.
- Section 3:** Repealer. All ordinances and parts of ordinances which are inconsistent with any provision of this ordinance are hereby repealed to the extent of such inconsistency.
- Section 4:** Effective. This ordinance shall take effect and be in force from and after its approval as required by law.

Adopted First Reading: _____

Public Hearing: _____

Adopted Second Reading: _____

Signed, Mayor

Attest, City Manager



ORDINANCE NUMBER 671

AN ORDINANCE OF THE CITY OF NORRIS, TENNESSEE, AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, the budget process is one of the most important activities undertaken by governments for the public welfare with the budget process being used to make program services and capital decisions and allocate scarce resources to programs, services, and capital; and

WHEREAS, Tennessee Code Annotated § 6-56-208 allows the governing body to amend the annual budget ordinance in the same manner as any other ordinance may be; 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 budget ordinance is the legal document whereby the governing body appropriates funds and thereby gives the legal authority for expenditures of the City as required by state law.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORRIS, TENNESSEE THAT THE FOLLOWING AMENDMENTS ARE MADE TO THE BUDGET ORDINANCE FOR THE FISCAL YEAR ENDING JUNE 30, 2024:

SECTION 1: Ordinance 648 is hereby amended as follows:

General Fund	Description	Increase/(Decrease)
Revenues		
Total Revenues		
110-37199 (General Gov)	Misc Revenue	\$20,000
110-33400 (General Gov)	Police State Grant	\$5,000
110-36960 (General Gov)	Op Transfer	\$2,980
110-36100 (General Gov)	Interest Income	\$40,000
Total Revenue		\$67,980
Appropriations		
Expenditures		
44800-329 (Archives)	Other Op Supplies	\$600

42000-112 (Police)	OT Personnel	\$3,000
42000-280 (Police)	Travel	\$1,500
42000-326 (Police)	Uniforms	\$1,000
47100-237 (Com. Dev.)	Advertising	(\$1,000)
47100-320 (Com. Dev.)	Op Supplies	(\$5,250)
47100-329 (Com. Dev.)	Other Norris LT	\$2,980
47100-900 (Com. Dev.)	Capital Outlay	(\$5,400)
44400-237 (Park & Rec)	Advertising	\$1,000
44400-900 (Park & Rec)	Capital Outlay	\$5,400
44400-290 (Park & Rec)	Other Contract Serv	\$5,250
42200-329 (Fire)	Op Expenses (Software)	\$2,000
43000-900 (Public Works)	Capital Outlay	\$12,500
43000-268 (Public Works)	Repair Roads & Streets	\$2,500
41000-252 (General Gov)	Legal Services	\$83,000
41000-510 (General Gov)	Liability Ins	\$1,550
41000-142 (General Gov)	Hospital & Health Ins	\$15,000
Total Appropriations		\$125,630

Water Works Fund	Description	Increase/(Decrease)
Revenues		
Total Revenues		
413-36100 (Waterworks Rev)	Interest Earnings	\$26,600
Total Revenue		\$26,600
Appropriations		
Expenditures		
52317-900 (General Admin)	Capital Outlay	\$14,000
52316-255 (Cust Billing)	Data Processing	\$3,000
Total Appropriations		\$17,000

Watershed Fund	Description	Increase/(Decrease)
Revenues		
Total Revenue		
123-36100 (Watershed Rev)	Interest Earnings	\$11,000
Total Appropriations		\$11,000

SECTION 2: The City Council of the City of Norris authorizes the City Recorder to make said changes in the account system.

SECTION 3: Severability. Each section, paragraph, sentence, and clause of this ordinance is declared to be separate and severable. The invalidity of any section, subsection, paragraph, sentence, or clause shall not affect the validity of any other provision of the ordinance.

SECTION 4: Repealer. All ordinances and parts of ordinances which are inconsistent with any provision of this ordinance are hereby repealed to the extent of such inconsistency.

SECTION 5:

Effective. This ordinance shall take effect and be in force from and after its approval as required by law.

First Reading: _____

Public Hearing: _____

Second Reading: _____

Signed, Mayor

Attest, City Manager

City of Norris, Tennessee Goal Setting Project

September 11, 2023

Mayor:

Chris Mitchell

City Council:

Charles Nicholson

Loretta Painter

Bill Grieve

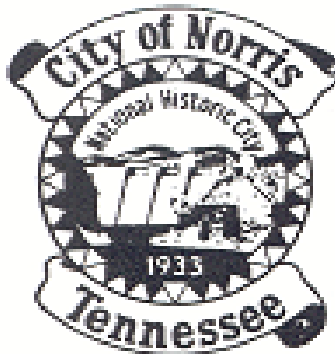
Will Grinder

City Staff:

Adam Ledford, City Manager

Bailey Whited, Assistant City Manager

Approved: / /2023



CITY OF NORRIS, TENNESSEE

GOAL SETTING SESSION

2023

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CITY OF NORRIS, TENNESSEE

GOAL SETTING SESSION

2023

Introduction

The City of Norris needed to identify goals and priorities in the development of a capital plan. City administration was tasked to organize and facilitate a process that involved the following steps:

1. Prepare a questionnaire to identify recent accomplishments, issues/trends/concerns, potential new initiatives/programs/policies, and suggestions to improve organizational effectiveness.
2. Conduct a goal-setting session with the Mayor, City Council, and community stakeholders.
3. Preparation of this final report.

Goal Setting Work Session

The Mayor, City Council and community stakeholders held a work session conducted by City Manager on _____, _____, 2023. In attendance and participating at this meeting were

_____. Also, in attendance and participating in the session were the following:

Major Accomplishments

The following were identified as major accomplishments during the past two years:

- TBD

Issues, Concerns, Trends and Opportunities

The following were identified as issues, concerns, trends, and opportunities that may affect future city services, policies, finances, or operations:

- TBD

On-Going Commitments

The following were identified as on-going commitments for the upcoming 24-month period:

- TBD

New Priority Projects, Programs, Policies, and Initiatives

The participants reviewed potential projects, programs, policies, and initiatives for consideration and selected the following as new priorities for the upcoming 24-month period (in order of priority):

Major Priorities

- TBD

Intermediate Priorities

- TBD

Low Priorities

- TBD

Organizational Effectiveness

The participants reviewed a variety of ideas relating to improving organizational effectiveness to accomplish the selected goals and priorities. The following steps to improve organizational effectiveness received the most interest:

- TBD

Note: The agenda for the Goal Setting Session and the Preliminary Questionnaire are attached to this report as **Exhibits B** and **C** respectively.

Final Comments

It was a pleasure to facilitate the City of Norris goal setting process. I was very impressed with the level of cooperation expressed by the various individuals and groups attending the session.

It is important to note that the prioritization of projects and initiatives is not “cast in stone.” They can be modified as new circumstances may occur.

It is recommended that city administration follow up with an “action plan” for accomplishing the planning goals. The action plan would define the steps that would be needed to accomplish each goal, identify who is responsible for implementation, and establish a timeline for accomplishment. The action plan should then be presented to the Mayor and City Council for review and approval. It is also recommended that administration review with the Mayor and City Council the status of implementing the goals on an annual basis.

Submitted by: Charles Adam Ledford, City Manager

Exhibit A

City of Norris
Goal Setting Session – 2023

SIGNIFICANT INITIATIVES OR PROGRAMS CONSIDERED

- TBD

Exhibit B



NORRIS CITY COUNCIL Work Session (Goal Setting Program)

Date - Time

Agenda

- I. Call to Order**
- II. Hear the Public**
- III. Introduction & Opening Comments**
 - Name, Tenure, and Background
- IV. General Overview of the Meeting and the Goal Setting Process**
 - The Ground Rules for this Session
- V. Accomplishments**
 - Review & Recording of Accomplishments
- VI. Issues, Concerns, Projects, and Initiatives**
 - Review Results of Questionnaire
 - Explanation, Clarifications, Revisions, Deletions, Additions
 - Ranking of Priorities
- VII. Organizational Effectiveness**
 - Review Results of Questionnaire
- VIII. Questions, Comments, and Suggestions**
- IX. Adjourn**



**CITY OF NORRIS
GOAL SETTING SESSION – 2023
QUESTIONNAIRE**

INTRODUCTION

The City of Norris’s Goal Setting Session will be held on _____, _____, _____, at the Norris Community Building. The purpose of the session will be to identify and prioritize the City’s overall goals and objectives for the next three (3) to five (5) years.

In order to prepare for this session, you are requested to identify key issues and potential objectives that will be reviewed and discussed at the session. Please complete all sections of this questionnaire. If you need additional space, please feel free to attach additional page(s).

WHICH STATEMENT BEST DESCRIBES YOU? MARK ALL THAT APPLY:

- | | |
|------------------------------|--------------------------|
| I live in the City of Norris | <input type="checkbox"/> |
| I work in the City of Norris | <input type="checkbox"/> |
| I play in the City of Norris | <input type="checkbox"/> |
| Other | <input type="checkbox"/> |

IDENTIFY IMPORTANCE OF CITY PRIORITIES FOR THE NEXT FIVE (5) YEARS. FOR EACH OF THE ITEMS LISTED BELOW, PLEASE RATE YOUR OPINION ON A SCALE OF 1 TO 5, WHERE 5 MEANS “HIGHEST PRIORITY” AND 1 MEANS “NO PRIORITY” .

	V Low Priority	Low Priority	Moderate Priority	High Priority	V High Priority
<ul style="list-style-type: none"> Diversity, Equity, and Inclusion (e.g., focus on activities and initiatives that support marginalized racial, ethnic, and cultural groups) 	1	2	3	4	5
<ul style="list-style-type: none"> Downtown Vitality (e.g., continue to improve safety and cleanliness, invest in infrastructure and maintenance in the downtown) 	1	2	3	4	5
<ul style="list-style-type: none"> Fiscal Sustainability and Responsibility (e.g., continue to implement efficiencies, strategic economic development and plans to address unfunded liabilities) 	1	2	3	4	5
<ul style="list-style-type: none"> Housing (e.g., facilitate increased production of all housing types designed to be economically accessible to the area workforce and low-income residents) 	1	2	3	4	5



	<u>V Low Priority</u>	<u>Low Priority</u>	<u>Moderate Priority</u>	<u>High Priority</u>	<u>V High Priority</u>
• Infrastructure Maintenance (e.g., maintenance of roads, sidewalks, and other City infrastructure)	1	2	3	4	5
• Open Space (e.g., preserve and maintain open space, urban forest, and natural areas)	1	2	3	4	5
• Sustainable and Multi-Modal Transportation (e.g., enhance accessible transit, bicycle, and pedestrian opportunities)	1	2	3	4	5
• Increase Police Safety (e.g., stabilization of personnel, training, equipment)	1	2	3	4	5
• Increase Fire Safety (e.g., stabilization of personnel, training, equipment, hydrant replacement/repairs)	1	2	3	4	5
• Strengthen Communication (e.g., update/replace city website, monthly open house events, social media Facebook, X, etc.)	1	2	3	4	5
• Create/Strengthen Youth Focus (e.g., develop budget and commissions for youth programs)	1	2	3	4	5
• Increase Utilization of Parks (e.g., Improve park maintenance programs, new engagement equipment in parks and open spaces)	1	2	3	4	5
• Increase Sustainability (e.g., improve recycling program campaign, reduce carbon emissions, streetscape beautification/garden beds/rain gardens)	1	2	3	4	5
• Increase Morale for City Staff (e.g., pay equity analysis, recognition and wellness programs, and performance management)	1	2	3	4	5
• Utilities Improvements (e.g., coverage, infrastructure, and facilities)	1	2	3	4	5
• Solid Waste Modifications (e.g., additional public waste cans, evaluation of city ran utility or cost/benefit service evaluation)	1	2	3	4	5
• Storm Sewer Focus (e.g., mapping of city system, seasonal system flushing, formation of individual utility)	1	2	3	4	5
• Watershed Management (e.g., improved trail maintenance, erosion control efforts, and open space development and maintenance)	1	2	3	4	5



- Planning & Zoning Management (e.g., updated management plan, review of ordinances and or zoning map, more aggressive enforcement, more responsive attention to applications, clarification of application process)
- Improve City Identity (e.g., branding program, new signage, etc.)
- Expand Recreation Programs (e.g., improve walking path development and maintenance, more events through the year)
- Create/Strengthen Arts and Culture Commissions (e.g., develop or expand budgets and commissions for programs or public arts development and performances)
- Facilities Replacement and Maintenance (e.g., Modernize facilities through expansion or replacement, Increase attention and resources on facility management)
- Increased Focus on Animals and the Shelter (e.g., expand financial support, awareness campaign, online presence)

V Low Priority	Low Priority	Moderate Priority	High Priority	V High Priority
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5
1	2	3	4	5

Major Accomplishments

Please list the major city accomplishments over the past two years. These accomplishments could be as large as a street project or as simple as a newly adopted city policy. The items do not need to be in any particular order.

Issues, Concerns, Trends, and Opportunities

Please list specific issues, concerns, trends, and opportunities that affect future city services, policies, finances, or operations (for example, loss of population, major new economic development success or resolving a policy question). You do not need to identify potential solutions to your concerns.



Significant Initiatives or Programs

Please list any initiatives, programs, or policies that you think the City should consider in the next three years (for example, downtown revitalization, updating employee job descriptions, adopting a policy on open burning, conducting an annexation study, reviewing water and sewer rates, etc.)

Organizational Effectiveness

Please list several things that the Mayor/City Council and/or staff could do in the future to improve organizational effectiveness, decision-making process, teamwork, and the ability to accomplish the City's stated goals and objectives.

Additional Comments

Please share any and all comments you wish to include.

RETURN OF QUESTIONNAIRE

Please return this questionnaire to Adam Ledford by _____, _____, _____.

- **By person or mail: City of Norris, PO Box 1090, 20 Chestnut Drive, Norris, TN 37828**
- **Fax: (865)494-7302**
- **Email: citymanager@norristn.gov**

CITY OF NORRIS, TENNESSEE
Norris, Tennessee

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

**For the Fiscal Year Ended
June 30, 2023**

Prepared By:

Sandy Johnson
City Recorder

CITY OF NORRIS, TENNESSEE

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CITY OF NORRIS, TENNESSEE

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CITY OF NORRIS, TENNESSEE

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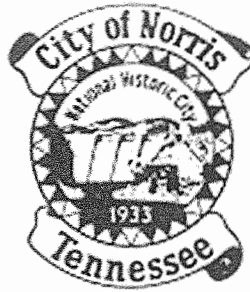
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INTRODUCTORY SECTION



December 20, 2023

Honorable Mayor,
City Council and Citizens of
Norris, Tennessee

State law and the Comptroller of the Treasury, State of Tennessee, requires that every municipality publish within six months the close of each fiscal year-end, a complete set of audited financial statements. This Annual Comprehensive Financial Report (ACFR) of the City of Norris, Tennessee (the City) is published to fulfill this requirement for the fiscal year ended June 30, 2023.

Internal Control

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has and continues to improve aimed for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatements.

Comprehensive Annual Financial Report

The ACFR is presented in four (4) sections: Introductory, Financial, Statistical, and Internal Control and Compliance. The Introductory Section includes this Letter of Transmittal, a Roster of Officials and Others, and our Organizational Chart. The Financial Section includes the Independent Auditors' Report, Management's Discussion and Analysis (MD&A), Basic Financial Statements and Notes, Required Supplementary Information, and Other Supplementary Information. The Statistical Section provides selected multi-year unaudited financial information.

Independent Audit

Pugh CPAs have issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2023. As stated in the independent auditor's report, the audit was conducted in accordance with generally accepted auditing standards and Government Auditing

Standards, issued by the Comptroller's General of the United State. The independent auditor's report is located at the front of the Financial Section of this report.

Management's Discussion and Analysis (MD&A)

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the financial statements in the form of MD&A. This Letter of Transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the Independent Auditor's Report.

Profile of the City

The City of Norris, incorporated on April 7, 1949, is located in the eastern part of the state and the eastern portion of Anderson County. The population of the City according to the 2020 census is 1,599.

The City of Norris has a unique history. This area was selected by the Tennessee Valley Authority (TVA) for its first hydroelectric dam in 1933. The original part of the town was built during the dam's construction to house and furnish necessary facilities for the employees. In addition, Norris was originally constructed as a demonstration model as an all "electric" town. The City was created by a private act by the Tennessee General Assembly. Municipal operations of the City began on April 7, 1949.

The City is empowered to levy a property tax on both real and personal property within its boundaries.

The City is governed by a modified City Manager – Council form of government. The governing body of the City is a five-member City Council. Council members are elected at-large on a non-partisan basis once every two (2) years. Following each regular City election, the City council elects one (1) of its members as mayor for a two (2) year period as ceremonial head of the City and presiding officer of the City Council. Policy-making and legislative authority are vested in City Council. The Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the City's day-to-day operations, and for appointing directors and supervisors of the various departments.

The City provides a full range of services, which includes police and fire protection; public works; water and wastewater services; residential and commercial solid waste collection; the construction and maintenance of streets and infrastructure; recreational activities and cultural events.

Budgeting

Formal budgetary integration is employed as a management tool for the City's general fund, watershed fund and non-major governmental funds. The Water Commission approves a budget of projected revenues and expenses of the proprietary fund; however, the Waterworks Fund's budget is not a binding appropriation since it is supported by user charges.

The City Manager is authorized to transfer budgeted amounts between departments within any fund with council approval; however, any revisions that alter the total expenditures of any governmental fund must be approved by the City Council. Expenditures may not exceed appropriations at the governmental fund level. Budgeted amounts reflected in the budgetary comparison schedules are as originally adopted or amended by the City Council.

Local Economy

The City is located within the Knoxville Metropolitan Statistical Area (MSA) which includes Knox, Blount, Anderson, Sevier, Loudon, and Union Counties. The Knoxville MSA is also the trade center for several counties in East Tennessee, and parts of Kentucky, Virginia, and North Carolina.

For calendar year ending 2022, the unemployment rates according to the U.S. Bureau of Labor Statics for the County, State, and Nation were 2.93%, 3.5%, and 3.6% respectfully.

Median income in calendar year 2022 for Anderson was \$67,746, Tennessee was \$65,380, and \$74,580 for the United States.

Anderson County Has several large employers including the Tennessee Valley Authority, U.S. Department of Energy, Oak Ridge Associated Universities, Covenant Healthcare System, several manufacturers in the automotive industry and federal government contractors.

The City currently enjoys a stable economic environment. Calendar Year 2022 shows continuing growth resulting in 21 building permits with an estimated value of \$6,166,082. Calendar Year 2023 continues with 31 building permits valued at \$4,672,817 to this date.

Long-Term Financial Planning

The Norris Water Commission continues to adjust financial forecasting models to respond to capital expenditures targeting the need for improvements to infrastructure. Additionally, plans are in process to expand on the Citywide planning model by incorporating a strategic plan sometime in 2024.

Relevant Financial Planning

The City property tax rate of \$1.5439 per \$100 of assessed value, adjusted for the five (5) year state reappraisal. This represents adoption of the state certified tax rate for a zero (0) net change in City revenue.

Major Initiatives

Ongoing efforts to finalize integration a single source enterprise software system and streamline the process for developing the budget will continue to provide opportunity for efficient time management with positive cost-benefit results.

Awards

The Government Financial Officers Association of the United States (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the fiscal year ended June 30, 2022. This was the eighteenth (18) consecutive year that the City received this award. In order to be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

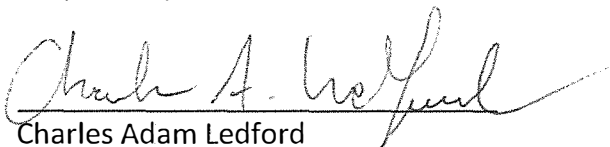
A Certificate of Recognition was awarded by the Tennessee Comptrollers Office for the timely adoption of a balanced budget including the Norris Water Commission.

Acknowledgements

The preparation of this ACFR results from the combined efforts of the staff of the City and technical assistance provided by our independent auditors. Those involved have our sincere appreciation for the individual and collective contributions made in preparation of the report. Thank you very much for your professional dedication.

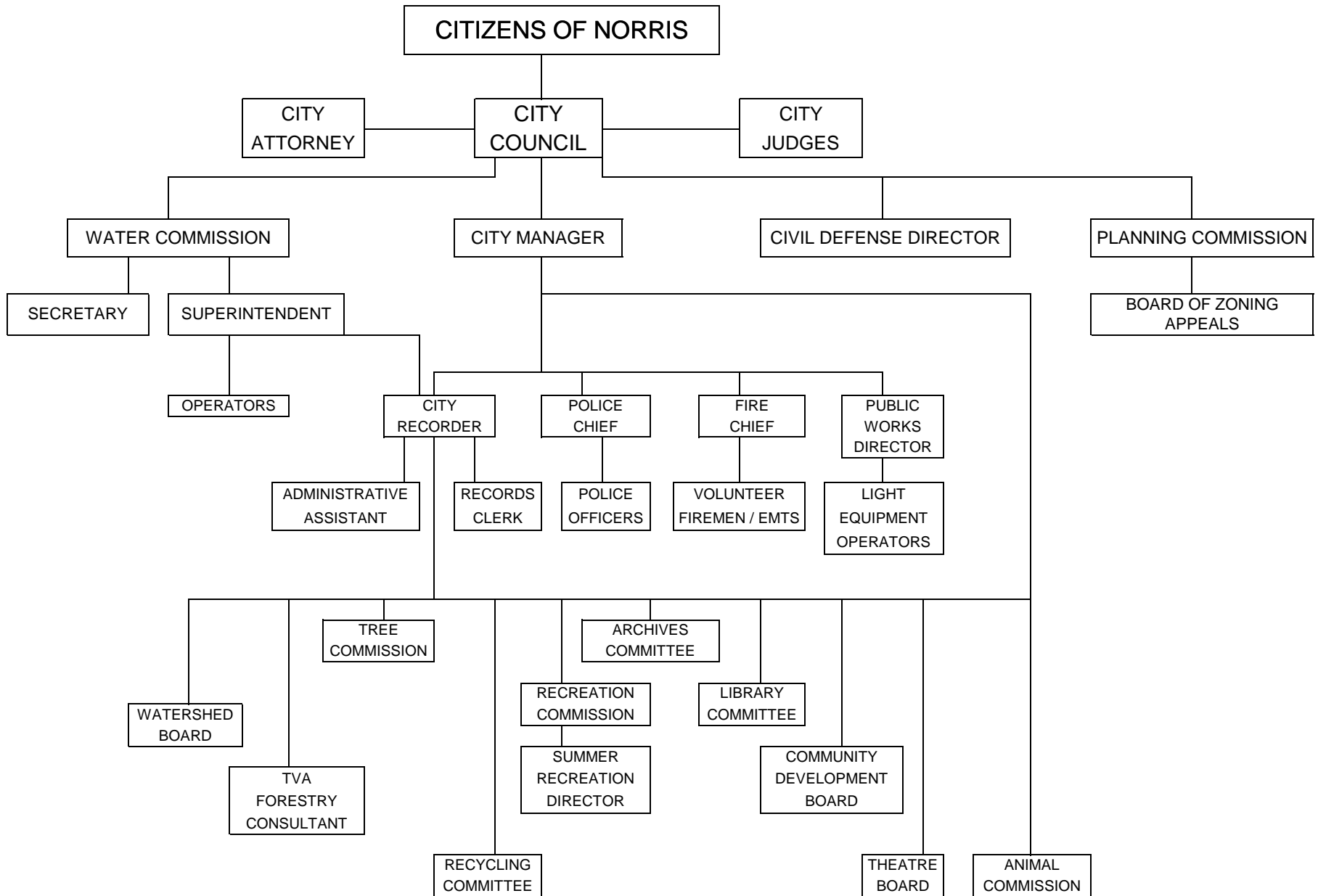
Recognition and appreciation are also extended to the City Council for its continued guidance of the operation of the City in a financially responsible and progressive manner.

Respectfully submitted,



Charles Adam Ledford
City Manager

**CITY OF NORRIS, TENNESSEE
ORGANIZATIONAL CHART
June 30, 2023**



CITY OF NORRIS, TENNESSEE
ROSTER OF CITY OFFICIALS AND OTHERS
June 30, 2023

Norris City Council

Chris Mitchell, Mayor
Charles Nicholson, Vice-Mayor
Will Grinder
Bill Grieve
Loretta Painter

Norris Water Commission

Charles Nicholson, Chairman
Will Grinder, Vice Chairperson
Chris Mitchell
Bill Grieve
Loretta Painter

Management

Charles Adam Ledford, City Manager
Bailey Alexander Whited, Assistant City Manager
Tony Wilkerson, Norris Water Commission Superintendent
Sandy Johnson, City Recorder/Finance Director
Michael Poole, Police Chief
Rick Roach, Fire Chief
Kerry Hevel, Public Works Director

Independent Auditor

Pugh CPAs
Knoxville, Tennessee

General Counsel

P. Edward Pratt, Attorney at Law
Baker, Donelson, Bearden, Caldwell &
Berkowitz, PC
Knoxville, Tennessee

Engineer

Harold Cannon, P.E.
Cannon and Cannon, Inc.
Knoxville, Tennessee



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Norris
Tennessee**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
TELEPHONE 865-769-0660
FAX 865-769-1660
www.pughcpas.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, Members of City Council,
and City Manager of City of Norris
Norris, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, budgetary comparison statements for the general fund and the watershed fund, and the aggregate remaining fund information of the City of Norris, Tennessee (the "City") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, budgetary comparison statements for the general fund and the watershed fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller general of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financials statement date, including any currently known information that may raise substantial doubt shortly thereafter.



An independently owned member
RSM US Alliance



TSCPA
Members of the Tennessee Society
Of Certified Public Accountants

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages xi - xvii and the required supplementary information on pages 33 - 36 be presented to supplement the basic financial statements. Such information is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplemental information section, as listed in the table of contents, and the schedule of expenditures of federal awards and state financial assistance on page 84 is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplemental information and the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory, other information section, and statistical information sections as listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
December 20, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Norris, Tennessee, (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the Fiscal Year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this document.

Financial Highlights

Management believes the City's financial position is strong. The following are key financial highlights:

- The assets plus deferred outflows of resources of the City exceeded its liabilities plus deferred inflows of resources at fiscal year-end 2023, by \$11,127,742 (net position). Of this amount, \$3,292,689 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2,533,547, of which \$1,927,320 is available for spending at the City's discretion (unrestricted fund balance).
- During the current year, fund balance for the General Fund increased by \$331,746 to \$2,014,252, or 110% of current year expenditures.
- During FY 2023, the restricted fund balance for the State Street Aid Fund increased by \$55,725 to \$167,667, the unrestricted fund balance of the Solid Waste Fund decreased \$10,636 to \$30,546 and the unrestricted fund balance for the Watershed Fund increased by \$34,144 to \$318,517.
- During FY 2023, deferred outflows for the governmental activities decreased by \$46,775 to \$66,464 and deferred outflows for the business-type activities (Waterworks Fund) decreased by \$5,069 to \$51,170.
- During FY 2023, deferred inflows for the governmental activities decreased by \$395,683 to \$1,052,789 and deferred inflows for the business-type activities (Waterworks Fund) decreased by \$107,580 to \$160,008.
- Operating income of the Waterworks Fund decreased by \$86,064 to \$10,096 when compared to the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. All governmental and business-type activities are combined to arrive at a total for the Primary Government.

The statement of net position presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, streets, parks and conservation of natural resources, library and archives, refuse collection and other. The business-type activities of the City include water and wastewater treatment, distribution and collection.

The government-wide financial statements can be found on pages 1 and 2 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Governmental funds statements are provided on a modified accrual basis. The City's major funds are presented in their own columns, and the remaining funds are combined with a column titled "Other Governmental Funds". Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements.

The City adopts an annual appropriated budget for its governmental funds. Budgetary comparison schedules are provided to demonstrate compliance with this budget.

The basic governmental fund financial statements, including reconciliation to the government-wide statements of net position and activities, are presented on pages 3 through 8 of this report.

Proprietary Funds. The City maintains one type of proprietary fund. Enterprise funds are a type of proprietary fund used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses the enterprise fund to account for its water and wastewater operations in the Waterworks Fund. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 9 through 11 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12 through 31 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's changes in net pension liability (asset) and contributions to pension plans. Required supplementary information can be found on pages 32 through 35 of this report.

Organization of the City

The City was created under a private act of the Tennessee General Assembly, Private Acts of 1949, Chapter 566, House Bill 929. The City began operations on April 7, 1949.

The City is governed by a five-member City Council elected by the citizens once every two years. City Council members are elected via an at-large vote by all citizens. The Council elects a mayor and vice-mayor from its members. The Council hires a City Manager to run the day-to-day operations of the City.

The Norris Water Commission consists of five members appointed by the City Council.

The City's main capital assets consist of one water treatment facility, one wastewater treatment plant, two reservoir tanks, two community buildings, public safety facility, a public works compound and related vehicles, machinery and equipment and several parcels of land.

The City's infrastructure consists of streets, bridges, sidewalks, water and wastewater lines.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$11,130,676 at the close of the most recent fiscal year.

By far the largest portion of the City's net position \$7,114,310, or 64% reflects its investment in capital assets (e.g., land, building, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, a majority of these assets are not available for future spending. Most of the City's capital assets themselves would not be recommended for liquidation to pay the related debt.

Condensed Statement of Net Position as of June 30, 2023 and 2022

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Assets						
Current and Other Assets	\$ 3,932,075	\$ 3,876,115	\$ 1,374,186	\$ 1,402,675	\$ 5,306,261	\$ 5,278,790
Capital Assets, Net	5,060,904	4,945,281	2,053,406	2,148,362	7,114,310	7,093,643
Total Assets	<u>8,992,979</u>	<u>8,821,396</u>	<u>3,427,592</u>	<u>3,551,037</u>	<u>12,420,571</u>	<u>12,372,433</u>
Deferred Outflows of Resources	<u>66,464</u>	<u>113,239</u>	<u>51,170</u>	<u>56,239</u>	<u>117,634</u>	<u>169,478</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 9,059,443</u>	<u>\$ 8,934,635</u>	<u>\$ 3,478,762</u>	<u>\$ 3,607,276</u>	<u>\$ 12,538,205</u>	<u>\$ 12,541,911</u>
Liabilities, Deferred Inflows and Net Position						
Liabilities						
Current Liabilities	\$ 93,254	\$ 313,214	\$ 26,233	\$ 41,886	\$ 119,487	\$ 355,100
Long-Term Liabilities	43,322	43,653	34,857	50,237	78,179	93,890
Total Liabilities	<u>136,576</u>	<u>356,867</u>	<u>61,090</u>	<u>92,123</u>	<u>197,666</u>	<u>448,990</u>
Deferred Inflows of Resources	<u>1,052,789</u>	<u>1,448,472</u>	<u>160,008</u>	<u>267,588</u>	<u>1,212,797</u>	<u>1,716,060</u>
Net Position						
Net Investment in Capital Assets	5,060,904	4,945,281	2,053,406	2,148,362	7,114,310	7,093,643
Restricted	526,172	605,282	194,571	231,405	720,743	836,687
Unrestricted (Deficit)	2,283,002	1,578,733	1,009,687	867,798	3,292,689	2,446,531
Total Net Position	<u>7,870,078</u>	<u>7,129,296</u>	<u>3,257,664</u>	<u>3,247,565</u>	<u>11,127,742</u>	<u>10,376,861</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 9,059,443</u>	<u>\$ 8,934,635</u>	<u>\$ 3,478,762</u>	<u>\$ 3,607,276</u>	<u>\$ 12,538,205</u>	<u>\$ 12,541,911</u>

An additional portion of the City’s net position (\$720,743 or 7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$3,292,689, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The government’s change in net position was an increase of \$750,881 during the current fiscal year as explained below.

Condensed Changes in Net Position for the Fiscal Years Ending June 30, 2023 and 2022

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 281,970	\$ 273,666	\$ 1,063,370	\$ 963,287	\$ 1,345,340	\$ 1,236,953
Operating Grants and Contributions	704,185	259,741	0	0	704,185	259,741
General Revenues:						
Property Taxes	790,038	777,440	0	0	790,038	777,440
Sales Taxes	456,504	435,055	0	0	456,504	435,055
Wholesale Beer / Liquor Taxes	81,955	122,685	0	0	81,955	122,685
Other Taxes	86,168	77,058	0	0	86,168	77,058
Interest	13,368	7,611	3	0	13,371	7,611
Total Revenues	<u>2,414,188</u>	<u>1,953,256</u>	<u>1,063,373</u>	<u>963,287</u>	<u>3,477,561</u>	<u>2,916,543</u>
Program Expenses:						
General Government	486,911	313,188	0	0	486,911	313,188
Public Safety	535,156	476,873	0	0	535,156	476,873
Public Works	359,096	273,015	0	0	359,096	273,015
Parks and Recreation	37,181	29,197	0	0	37,181	29,197
Highways and Streets	29,971	178,054	0	0	29,971	178,054
Library and Archives	32,252	32,246	0	0	32,252	32,246
Conservation of Natural Resources	23,483	41,428	0	0	23,483	41,428
Refuse Collection	156,598	146,737	0	0	156,598	146,737
Other Natural Resources	6,927	5,742	0	0	6,927	5,742
Community Development	5,831	5,608	0	0	5,831	5,608
Waterworks	0	0	1,053,274	869,159	1,053,274	869,159
Total Program Expenses	<u>1,673,406</u>	<u>1,502,088</u>	<u>1,053,274</u>	<u>869,159</u>	<u>2,726,680</u>	<u>2,371,247</u>
Change in Net Position	740,782	451,168	10,099	94,128	750,881	545,296
Net Position - Beginning of Year	7,129,296	6,678,128	3,247,565	3,153,437	10,376,861	9,831,565
Net Position - End of Year	<u>\$ 7,870,078</u>	<u>\$ 7,129,296</u>	<u>\$ 3,257,664</u>	<u>\$ 3,247,565</u>	<u>\$ 11,127,742</u>	<u>\$ 10,376,861</u>

Governmental Activities:

During 2023, the City's governmental activities revenues increased by \$460,932 when compared to 2022, due primarily to an increase of \$444,444 in operating grants and contributions. Grants and Contributions increased as a result of recognizing ARPA grant funding of \$475,335. The City has experienced an overall strong year and good economic conditions.

During 2023, the City's governmental activities expenses increased by \$171,318 when compared to 2022, due primarily to a decrease of \$148,083 in Highway and Streets expenses, an increase of \$173,723 in General Government expenses, an increase of \$58,283 in Public Safety, and an increase of \$86,081 in Public Works.

Business-Type Activities:

The Waterworks Fund reported a net increase in net position of \$10,099 and \$94,128 during 2023 and 2022, respectively.

During 2023, the water rates increased by 10% and sewer rates increased by 25%. Both increases were effective August 2022.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At 2023 year-end, the City's governmental funds reported combined ending fund balances of \$2,533,547, which increased by \$411,979 when compared to year-end 2022. The fund balance is available for future appropriations.

The General Fund is the main operating fund of the City. At year-end 2023, the unassigned fund balance was \$1,927,320. The unassigned fund balance represents 106% of total General Fund 2023 expenditures.

The General Fund's fund balance increased by \$331,746 during 2023. A key factor in this increase was an increase in recognition of ARPA funds in the amount of \$475,335.

The General Fund's fund balance increased by \$331,746 during 2023, which was better than budgeted by \$303,107. The General Fund's actual results vs. budgeted amounts were due to actual expenditures were \$807,246 less than the final budget. This was due primarily to actual expenditures being less than the final budget in most departments.

The Watershed Fund balance increased by \$34,144 during 2023.

The State Street Aid Fund's fund balance increased by \$55,725 during 2023. This result was due to less street paving expenditures in the current year.

The Solid Waste Fund's fund balance decreased by \$10,636 during 2023. This result was due to slightly higher expenditures for waste collections during the year.

The Drug Control Fund balance increased by \$1,000 during 2023.

Proprietary Funds. The City’s proprietary fund (Waterworks Fund) provides the same type of information found in the government-wide financial statements, but in more detail.

Net position at year-end for 2023 was \$3,257,664, an increase of \$10,099. This increase was caused by current year operating income of \$10,604.

The Waterworks Fund financial statements can be found on pages 9 to 11 in the basic financial statements.

General Fund Budgetary Highlights

The differences in the original budget and the final amended budget represents a 10% increase of the original budget. This was primarily due to increases in public safety expenditures, personnel, legal, and various other expenditures.

The General Fund budgetary comparison statement is on pages 7 and 8.

Capital Asset and Debt Administration

Capital Assets. The City’s investment in capital assets for its governmental and business type activities as of June 30, 2023, was \$7,114,310, net of accumulated depreciation. Capital assets consist of land, buildings, and improvements, vehicles, machinery and equipment, fixtures and infrastructure (streets and bridges).

During 2023, there were significant additions of \$240,073; primarily the completion of an industrial park access road and purchase of an asphalt trailer.

Capital assets are as follows:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land and Land Improvements	\$ 3,282,093	\$ 3,282,093	\$ 73,000	\$ 73,000	\$ 3,355,093	\$ 3,355,093
Construction in Progress	0	0	0	0	0	0
Buildings and Improvements	2,010,038	1,801,631	0	0	2,010,038	1,801,631
Vehicles	641,783	641,783	113,832	113,832	755,615	777,607
Machinery and Equipment	352,909	321,243	135,824	135,824	488,733	435,075
Furniture and Fixtures	14,691	14,691	0	0	14,691	14,691
Infrastructure	1,301,844	1,301,844	0	0	1,301,844	1,301,844
Water and Sewer System	0	0	4,139,111	4,139,111	4,139,111	4,139,111
Total Capital Assets	<u>7,603,358</u>	<u>7,363,285</u>	<u>4,461,767</u>	<u>4,461,767</u>	<u>12,065,125</u>	<u>11,825,052</u>
Less: Accumulated Depreciation	<u>2,542,454</u>	<u>2,418,004</u>	<u>2,408,361</u>	<u>2,312,621</u>	<u>4,950,815</u>	<u>4,730,625</u>
Net Capital Assets	<u>\$ 5,060,904</u>	<u>\$ 4,945,281</u>	<u>\$ 2,053,406</u>	<u>\$ 2,149,146</u>	<u>\$ 7,114,310</u>	<u>\$ 7,094,427</u>
Net Capital Assets - Beginning	\$ 4,945,281	\$ 5,065,761	\$ 2,149,146	\$ 2,230,705	\$ 7,094,427	\$ 7,296,466
Increase/(Decrease) in Net Capital Assets	<u>115,623</u>	<u>(120,480)</u>	<u>(95,740)</u>	<u>(81,559)</u>	<u>19,883</u>	<u>(202,039)</u>
Net Capital Assets - Ending	<u>\$ 5,060,904</u>	<u>\$ 4,945,281</u>	<u>\$ 2,053,406</u>	<u>\$ 2,149,146</u>	<u>\$ 7,114,310</u>	<u>\$ 7,094,427</u>

More information on the City’s capital assets can be found in Note 6 to the financial statements.

Long-Term Debt. At June 30, 2023, the City had no debt outstanding.

Economic Factors Next Year's Budget

During the preparation of the FY 2024 budget, the following major assumptions were used.

- During FY 2024, the property tax rate will not increase.
- Salaries budgeted in FY 2024 for employees in governmental activities and in business-type activities will have a salary plan with six steps based on employee performance and experience in addition to a bonus and certification program.
- For FY 2024 the TCRS pension employer contribution rate for hybrid employees will be 3.48% and 5.82% for legacy employees.
- The City estimated that 99% of property taxes levied will be collected.
- Liability insurance rates across the organization is expected to increase 9.5% in FY 2024.
- Interest income for the organization is expected to increase \$20,000 based on new investment practices.
- A limited impact of rollover major capital equipment purchases would occur going into FY 2024.

Requests for Information

This MD&A and accompanying financial statements and notes are designed to provide our citizens, employees, creditors and regulatory agencies with an overview of the City's finances. If you have any questions or need additional information, you may contact:

City of Norris, Tennessee
PO Box 1090
Norris, TN 37828-1090
865-494-7645
865-494-7302 (fax)
Email: cityrecorder@comcast.net

BASIC FINANCIAL STATEMENTS

CITY OF NORRIS, TENNESSEE

STATEMENT OF NET POSITION

June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 2,463,612	\$ 1,100,009	\$ 3,563,621
Receivables:			
Taxes, Net	789,504	0	789,504
Accounts, Net of Allowance for Doubtful Accounts	1,266	94,767	96,033
Prepaid Expenses	15,458	3,205	18,663
Due From Other Governments	58,429	0	58,429
Internal Balances	18,366	(18,366)	0
Lease Receivable	240,752	0	240,752
Net Pension Asset	344,688	194,571	539,259
Capital Assets:			
Nondepreciable	3,282,093	73,000	3,355,093
Depreciable, Net of Accumulated Depreciation	1,778,811	1,980,406	3,759,217
Total Capital Assets, Net of Depreciation	5,060,904	2,053,406	7,114,310
Total Assets	8,992,979	3,427,592	12,420,571
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pension	66,464	51,170	117,634
LIABILITIES			
Accounts Payable	31,642	10,630	42,272
Accrued Liabilities	56,237	5,203	61,440
Unearned Grant Revenue	5,375	0	5,375
Customer Deposits	0	10,400	10,400
Long-Term Liabilities:			
Due With One Year	36,589	21,473	58,062
Due in More Than One Year	6,733	13,384	20,117
Total Liabilities	136,576	61,090	197,666
DEFERRED INFLOWS OF RESOURCES			
Deferred Property Tax Revenue	766,371	0	766,371
Deferred Inflows Leases	194,214	0	194,214
Deferred Inflows Related to Pension	92,204	160,008	252,212
Total Deferred Inflows of Resources	1,052,789	160,008	1,212,797
NET POSITION			
Net Investment in Capital Assets	5,060,904	2,053,406	7,114,310
Restricted for:			
Pension	344,688	194,571	539,259
Highways and Streets	167,667	0	167,667
Drug Enforcement	2,565	0	2,565
Public Safety - Volunteer Fire Department	11,252	0	11,252
Unrestricted	2,283,002	1,009,687	3,292,689
Total Net Position	\$ 7,870,078	\$ 3,257,664	\$ 11,127,742

CITY OF NORRIS, TENNESSEE

BALANCE SHEET

GOVERNMENTAL FUNDS

As of June 30, 2023

	General Fund	Watershed Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 1,994,203	\$ 305,858	\$ 163,551	\$ 2,463,612
Receivables:				
Taxes, Net	789,504	0	0	789,504
Accounts, Net of Allowance for Doubtful Accounts	1,266	0	0	1,266
Prepaid Items	15,458	0	0	15,458
Lease Receivable	120,376	120,376	0	240,752
Due From Other Governments	53,534	0	4,895	58,429
Due From Other Funds	33,052	0	59,906	92,958
TOTAL ASSETS	\$ 3,007,393	\$ 426,234	\$ 228,352	\$ 3,661,979
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 8,122	\$ 2,127	\$ 21,394	\$ 31,643
Accrued Liabilities	55,168	1,069	0	56,237
Unearned Revenue	5,375	0	0	5,375
Due to Other Funds	60,998	7,414	6,180	74,592
Total Liabilities	129,663	10,610	27,574	167,847
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	766,371	0	0	766,371
Deferred Inflows - Leases	97,107	97,107	0	194,214
Total Deferred Inflows of Resources	863,478	97,107	0	960,585
FUND BALANCES				
Non-Spendable:				
Prepaid Expenses	15,458	0	0	15,458
Restricted:				
Highways and Streets	0	0	167,667	167,667
Drug Enforcement	0	0	2,565	2,565
Public Safety - Volunteer Fire Department	11,252	0	0	11,252
Unrestricted:				
Committed	54,131	66,861	0	120,992
Assigned	6,091	251,656	30,546	288,293
Unassigned	1,927,320	0	0	1,927,320
Total Fund Balances	2,014,252	318,517	200,778	2,533,547
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,007,393	\$ 426,234	\$ 228,352	\$ 3,661,979

CITY OF NORRIS, TENNESSEE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances for Governmental Funds	\$	2,533,547	
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds.			
Capital Assets	\$	7,603,358	
Less: Accumulated Depreciation		<u>(2,542,454)</u>	
Net Capital Assets			5,060,904
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Compensated Absences			(43,321)
Net pension assets and liabilities of the City's agent multiple employer plan are not current financial resources and therefore are not reported in the governmental funds.			344,688
Amounts reported as deferred outflows related to pensions increase the amount of net position reported in the statement of net position, but are not reported as assets in the funds. Similarly, deferred inflows related to pensions decrease the amount of net position reported in the statement of net position, but are not reported as liabilities in the funds.			
Deferred Outflows of Resources Related to Pensions	\$	66,464	
Deferred Inflows of Resources Related to Pensions		<u>(92,204)</u>	
			<u>(25,740)</u>
Net Position of Governmental Activities	\$		<u><u>7,870,078</u></u>

CITY OF NORRIS, TENNESSEE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2023

	General Fund	Watershed Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 790,038	\$ 0	\$ 0	\$ 790,038
Local Option Sales Taxes	264,039	0	0	264,039
Wholesale Liquor Taxes	32,534	0	0	32,534
Wholesale Beer Taxes	49,421	0	0	49,421
Other Local Taxes	44,787	0	0	44,787
Licenses and Permits	24,065	65,579	0	89,644
State Sales Taxes	192,466	0	0	192,466
State Hall Income Taxes	5,507	0	0	5,507
State Gas and Motor Fuel Taxes	0	0	55,725	55,725
TVA In-Lieu of Taxes	19,226	0	0	19,226
Other State of Tennessee	11,067	0	0	11,067
Federal Grants	475,206	0	0	475,206
Charges for Services	1,100	0	145,962	147,062
Lease Revenue	6,006	6,006	0	12,012
Interest Income	3,680	3,681	0	7,361
Use of Money or Property	19,389	19,358	0	38,747
Fines, Forfeitures, and Penalties	5,517	0	1,000	6,517
Contributions and Donations	18,340	0	0	18,340
Other	152,848	0	0	152,848
Total Revenues	<u>2,115,236</u>	<u>94,624</u>	<u>202,687</u>	<u>2,412,547</u>
EXPENDITURES				
General Government	482,691	0	0	482,691
Public Safety	659,509	0	0	659,509
Public Works	604,948	0	0	604,948
Parks and Recreation	28,734	0	0	28,734
Library and Archives	32,248	0	0	32,248
Conservation of Natural Resources	5,316	17,766	0	23,082
Other Natural Resources	6,927	0	0	6,927
Refuse Collection	0	0	156,598	156,598
Community Development and Other	5,831	0	0	5,831
Total Expenditures	<u>1,826,204</u>	<u>17,766</u>	<u>156,598</u>	<u>2,000,568</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	<u>289,032</u>	<u>76,858</u>	<u>46,089</u>	<u>411,979</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	42,714	0	0	42,714
Transfers Out	0	(42,714)	0	(42,714)
Net Other Financing Sources (Uses)	<u>42,714</u>	<u>(42,714)</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	331,746	34,144	46,089	411,979
FUND BALANCES, BEGINNING OF YEAR	<u>1,682,506</u>	<u>284,373</u>	<u>154,689</u>	<u>2,121,568</u>
FUND BALANCES, END OF YEAR	<u>\$ 2,014,252</u>	<u>\$ 318,517</u>	<u>\$ 200,778</u>	<u>\$ 2,533,547</u>

CITY OF NORRIS, TENNESSEE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different due to:

Net Change in Fund Balances - Total Governmental Funds \$ 411,979

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the current period.

Capital Assets Purchased 240,073
Depreciation Expense \$ (124,450)
Net Change in Capital Assets 115,623

Certain assets, liabilities, deferred inflows, and deferred outflows accounted for using the economic resources focus and the accrual basis of accounting are reported in the Statement of Net Position but are not reported in the fund financial statements, which include only items that are accounted for using current financial resources measurement and modified accrual basis of accounting. These amounts do not provide or require the use of current financial resources and, therefore, are not reflected in the revenues and expenditures of governmental funds.

Change in Assets and Deferred Outflows
Deferred Outflows Related to Pension (46,775)

Change in Liabilities and Deferred Inflows
Compensated Absences \$ 331
Net Pension Asset (135,164)
Deferred Inflows Related to Pension 394,788
259,955

Change in Net Position of Governmental Activities \$ 740,782

CITY OF NORRIS, TENNESSEE

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES BUDGET AND ACTUAL
GENERAL FUND

For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES				
Property Taxes	\$ 770,400	\$ 770,400	\$ 790,038	\$ 19,638
Local Option Sales Taxes	200,000	200,000	264,039	64,039
Wholesale Liquor Taxes	60,000	60,000	32,534	(27,466)
Wholesale Beer Taxes	70,000	70,000	49,421	(20,579)
Other Local Taxes	41,500	41,500	44,787	3,287
Licenses and Permits	10,900	10,900	24,065	13,165
State Sales Taxes	190,000	190,000	192,466	2,466
State Hall Income Taxes	14,500	14,500	5,507	(8,993)
TVA In-Lieu of Taxes	18,000	18,000	19,226	1,226
Other State of Tennessee	132,800	209,800	11,067	(198,733)
Federal Grant	920,563	920,563	475,206	(445,357)
Local Grant	35,000	35,000	0	(35,000)
Charges for Services	1,050	1,050	1,100	50
Lease Revenue	0	0	6,006	6,006
Interest Income	0	0	3,680	3,680
Use of Money or Property	29,605	29,605	19,389	(10,216)
Fines, Forfeitures, and Penalties	3,300	3,300	5,517	2,217
Contributions and Donations	28,250	28,250	18,340	(9,910)
Other	19,000	19,000	152,848	133,848
Total Revenues	2,544,868	2,621,868	2,115,236	(506,632)
EXPENDITURES				
General Government				
Administration				
Personnel Costs	182,150	250,850	254,574	(3,724)
Operating Expenditures	94,730	179,430	184,909	(5,479)
Materials and Supplies	4,500	4,500	4,314	186
Total Administration	281,380	434,780	443,797	(9,017)
Community Government Buildings				
Operating Expenditures	22,200	22,200	25,794	(3,594)
Repairs and Maintenance	65,000	65,000	3,678	61,322
Total Community Building	87,200	87,200	29,472	57,728
Municipal Building				
Operating Expenditures	7,800	7,800	6,953	847
Repairs and Maintenance	21,500	21,500	2,469	19,031
Total Municipal Building	29,300	29,300	9,422	19,878
Total General Government	397,880	551,280	482,691	68,589
Public Safety				
Police Department				
Personnel Costs	596,400	596,400	498,153	98,247
Operating Expenditures	161,900	238,900	93,450	145,450
Repairs and Maintenance	72,000	72,000	8,490	63,510
Total Police Department	830,300	907,300	600,094	307,206
Fire Protection and Control				
Operating Expenditures	55,150	55,150	52,733	2,417
Repairs and Maintenance	10,000	10,000	6,682	3,318
Total Fire Protection and Control	65,150	65,150	59,415	5,735
Total Public Safety	895,450	972,450	659,509	312,941

CITY OF NORRIS, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES BUDGET AND ACTUAL
GENERAL FUND (Continued)

For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget
Public Works				
Personnel Costs	295,950	295,950	259,729	36,221
Operating Expenditures	560,550	560,550	308,476	252,074
Repairs and Maintenance	104,000	104,000	36,744	67,256
Total Public Works	<u>960,500</u>	<u>960,500</u>	<u>604,948</u>	<u>355,552</u>
Parks and Recreation				
Personnel Costs	7,220	7,220	6,540	680
Operating Expenditures	89,950	89,950	22,195	67,755
Total Parks and Recreation	<u>97,170</u>	<u>97,170</u>	<u>28,734</u>	<u>68,436</u>
Library and Archives				
Operating Expenditures	32,250	32,250	32,248	2
Total Library and Archies	<u>32,250</u>	<u>32,250</u>	<u>32,248</u>	<u>2</u>
Conservation of Natural Resources				
Operating Expenditures	300	4,000	3,761	239
Repairs and Maintenance	200	1,400	1,555	(155)
Total Conservation of Natural Resources	<u>500</u>	<u>5,400</u>	<u>5,316</u>	<u>84</u>
Other Natural Resources				
Operating Expenditures	4,500	8,200	6,927	1,273
Total Other Natural Resources	<u>4,500</u>	<u>8,200</u>	<u>6,927</u>	<u>1,273</u>
Community Development and Other				
Operating Expenditures	6,200	6,200	5,831	369
Total Community Development and Other	<u>6,200</u>	<u>6,200</u>	<u>5,831</u>	<u>369</u>
Total Expenditures	<u>2,394,450</u>	<u>2,633,450</u>	<u>1,826,204</u>	<u>807,246</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	<u>150,418</u>	<u>(11,582)</u>	<u>289,032</u>	<u>300,614</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	42,714	42,714	42,714	0
Net Other Financing Sources (Uses)	<u>42,714</u>	<u>42,714</u>	<u>42,714</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	193,132	31,132	331,746	300,614
FUND BALANCE, BEGINNING OF YEAR	<u>1,682,506</u>	<u>1,682,506</u>	<u>1,682,506</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,875,638</u>	<u>\$ 1,713,638</u>	<u>\$ 2,014,252</u>	<u>\$ 300,614</u>

CITY OF NORRIS, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES BUDGET AND ACTUAL
WATERSHED FUND

For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 61,270	\$ 61,270	\$ 65,579	\$ 4,309
Lease Revenue	0	0	6,006	6,006
Interest Income	0	0	3,681	3,681
Use of Money or Property	25,100	25,100	19,358	(5,742)
Total Revenues	<u>86,370</u>	<u>86,370</u>	<u>94,624</u>	<u>8,254</u>
EXPENDITURES				
Conservation of Natural Resources	53,320	53,320	17,766	35,554
Total Expenditures	<u>53,320</u>	<u>53,320</u>	<u>17,766</u>	<u>35,554</u>
NET CHANGE IN FUND BALANCES BEFORE OTHER FINANCING SOURCES (USES)	33,050	33,050	76,858	43,808
OTHER FINANCING SOURCES (USES)				
Transfers To Other Funds	(43,000)	(43,000)	(42,714)	286
CHANGES IN FUND BALANCES	(9,950)	(9,950)	34,144	44,094
FUND BALANCES, BEGINNING OF YEAR	<u>284,373</u>	<u>284,373</u>	<u>284,373</u>	<u>0</u>
FUND BALANCES, END OF YEAR	<u>\$ 274,423</u>	<u>\$ 274,423</u>	<u>\$ 318,517</u>	<u>\$ 44,094</u>

CITY OF NORRIS, TENNESSEE
STATEMENT OF NET POSITION
PROPRIETARY FUND - WATERWORKS FUND
June 30, 2023

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 1,100,009
Accounts Receivable - Customers (Net of Allowance for Doubtful Accounts of \$15,272)	94,767
Due From Other Funds	190
Prepaid Expenses	<u>3,205</u>
Total Current Assets	<u>1,198,171</u>
Capital Assets	
Land	73,000
Water and Sewer System	4,139,111
Machinery and Equipment	135,824
Vehicles	<u>113,832</u>
	4,461,767
Less: Accumulated Depreciation	<u>(2,408,361)</u>
Net Capital Assets	<u>2,053,406</u>
Other Noncurrent Assets	
Net Pension Asset	<u>194,571</u>
Total Noncurrent Assets	<u>2,247,977</u>
TOTAL ASSETS	<u>3,446,148</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension	<u>51,170</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 3,497,318</u>

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 10,630
Due to Other Funds	18,556
Accrued Liabilities	5,203
Customer Deposits	10,400
Compensated Absences	<u>21,473</u>
Total Current Liabilities	<u>66,262</u>
Noncurrent Liabilities	
Compensated Absences	<u>13,384</u>
Total Noncurrent Liabilities	<u>13,384</u>
TOTAL LIABILITIES	<u>79,646</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pension	<u>160,008</u>
NET POSITION	
Investment in Capital Assets	2,053,406
Restricted for Pension	194,571
Unrestricted	<u>1,009,687</u>
Total Net Position	<u>3,257,664</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 3,497,318</u>

CITY OF NORRIS, TENNESSEE
STATEMENT OF REVENUES, EXPENSES AND
CHANGE IN NET POSITION
PROPRIETARY FUND - WATERWORKS FUND
For the Fiscal Year Ended June 30, 2023

OPERATING REVENUES	
Water Charges	\$ 532,674
Wastewater Charges	508,639
Charges for Services	<u>22,057</u>
Total Operating Revenues	<u>1,063,370</u>
OPERATING EXPENSES	
Purification	188,221
Transmission and Distribution	49,344
Sewage Collection	268,779
Sewage Treatment and Disposal	183,092
Customer Billing	23,862
Administrative and General	244,236
Depreciation	<u>95,740</u>
Total Operating Expenses	<u>1,053,274</u>
OPERATING INCOME	<u>10,096</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest Income	3
Interest Expense	<u>0</u>
Total Non-Operating Revenues (Expenses)	<u>3</u>
CHANGE IN NET POSITION	10,099
NET POSITION, BEGINNING OF YEAR	<u>3,247,565</u>
NET POSITION, END OF YEAR	<u><u>\$ 3,257,664</u></u>

CITY OF NORRIS, TENNESSEE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND - WATERWORKS FUND
For the Fiscal Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Collections from Customers	\$ 1,073,639
Payments to or on Behalf of Employees	(541,040)
Payments to Suppliers	<u>(506,309)</u>
Net Cash Provided by Operating Activities	<u>26,290</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Investments and Cash Deposits	<u>3</u>
Net Cash Provided by Investing Activities	<u>3</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	26,293
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,073,716</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,100,009</u>
 RECONCILIATION OF OPERATING INCOME FROM OPERATIONS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	
Operating Income	\$ <u>10,096</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	95,740
Change in Net Pension Asset	36,833
Change in Prepaid Expenses	3,650
Change in Deferred Outflows Related to Pension	5,069
Change in Deferred Inflows Related to Pension	(107,580)
(Increase) Decrease in Assets:	
Accounts Receivable	(6,883)
Increase (Decrease) in Liabilities:	
Accounts Payable	(11,181)
Due to/from Other Funds	21,181
Accrued Liabilities	(4,733)
Customer Deposits	(522)
Compensated Absences Payable	<u>(15,380)</u>
Total Adjustments	<u>16,194</u>
Net Cash Provided by Operating Activities	<u>\$ 26,290</u>

CITY OF NORRIS, TENNESSEE
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) REPORTING ENTITY

The City of Norris, Tennessee (the City), was incorporated on April 7, 1949, and created by the private Acts of 1949 Chapter 566, House Bill 929 by the Tennessee General Assembly and amended and approved April 14, 2010, by Chapter 47, House Bill No. 3970 by the Tennessee General Assembly. The City is governed by a modified City Manager-Council form of government. The five members of the City Council are elected at large on a non-partisan basis once every two years. The City Manager is responsible for overseeing the City's day-to-day operations, and for hiring directors and supervisors of the various departments.

Norris Water Commission (the Commission) was established by the City Council under the provisions of the City's Charter and is considered a part of the City of Norris. Therefore, the Commission's financial statements are also included in the City's consolidated annual financial report. The Commission consists of five members appointed by the City Council and the City Manager serving as secretary/treasurer. The Commission does not have separate corporate powers that would enable it to be separate from the City. In addition, the City Council can impose its will by approving water and wastewater rates, the appointment or removal of Commissioners, and the issuance of debt. The operations of the Commission are reported as a business type activity in the government-wide financial statements and as a proprietary fund (Waterworks Fund) at the individual fund level.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) followed in the United States of America. The Governmental Accounting Standards Board (GASB) is the established and recognized standard-setting body for governmental accounting and financial reporting. The GASB periodically issues new or revised standards that are implemented by the City.

(B) GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. Both the government-wide and fund financial statements categorize activities as either governmental activities or business-type activities. *Governmental activities* are normally supported by taxes and intergovernmental revenues. *Business-type activities* rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets as well as long-term obligations. The government-wide financial statements focus more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal year.

The government-wide statement of activities demonstrates the degree to which the direct expenses, including depreciation, of the various departments of the City are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific department. Interest on general long-term debt and depreciation expense on assets shared by multiple departments are not allocated to the various departments. Program revenues include revenues from fines and forfeitures, licenses and permit fees, special assessment taxes, certain intergovernmental grants, other entities participation and charges for services. Taxes and other items not properly included among program revenues are reported as general revenues.

Generally, the effect of interfund activity has been removed from the government-wide financial statements. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

The fund financial statements' emphasis is on the major funds in either the governmental or business-type categories. Non-major funds are summarized into a single column.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(C) BASIS OF PRESENTATION

The City uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid in the City's financial management by segregating transactions related to certain functions or activities. The following categories are used by the City:

Governmental Fund Types

Governmental funds are those through which most of the governmental functions of the City are financed. The focus of Governmental Fund measurement, in the fund financial statements, is upon determination of financial position and changes in financial position rather than upon net income. Governmental funds include the following fund types:

General Fund: The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.

Proprietary Fund Types

Proprietary funds are used to account for the City's ongoing operations and activities, which are similar to those often found in the private sector. The focus of proprietary fund measurement is upon the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds include the following fund types:

Enterprise Funds: Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following enterprise fund is used by the City:

Waterworks Fund: The Waterworks Fund is used to account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund. This fund is presented as a major fund in the basic financial statements.

(D) MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to 1) demonstrate legal and covenant compliance, 2) demonstrate the source and use of liquid resources, and 3) demonstrate how the City's actual experience conforms to the annual budget. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" is defined as collectible within the current period or within 60 days of the end of the current fiscal period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Revenues susceptible to accrual include property tax, local sales tax, state-shared sales tax, highway user tax, franchise fees, and interest earned on pooled investments. Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues are generally recorded as revenues when received in cash because they are not measurable until actually received. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for a specific purpose or project before any amounts will be paid to the City; therefore, revenues are based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City reports deferred revenues in the governmental funds if the potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

Since the governmental fund financial statements are presented on a basis different than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations briefly explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

Amounts reported as program revenue include 1) charges to customers or users who purchase, use or directly benefit from goods or services provided by a particular department, 2) operating grants and contributions that are restricted to meeting the operational requirements of a particular department, and 3) capital grants and contributions that are restricted. Taxes, investment income and other revenues not identifiable with a particular department are included as general revenues. The general revenues support the net costs of the departments not covered by program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services of the fund's principal ongoing operations. Operating expenses include the cost of providing the goods and services, administrative expenses, and depreciation on capital assets. Non-operating revenues and expenses are items such as investment income and interest expense, which are not a result of the direct operations of the activity.

(E) ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES

Deposits and Investments - Cash and cash equivalents include cash on hand, demand deposits and certificates of deposits. For purposes of the statements of net position and cash flows, the City considers all highly liquid debt instruments, including certificate of deposits, purchased with an initial maturity of three months or less to be cash and cash equivalents.

Receivables - All receivables are shown net of an allowance for uncollectible accounts.

Receivables - Waterworks Fund - The Waterworks Fund bills customers on a monthly billing basis and records revenue when billed. There was no unbilled revenue at year-end. Accounts receivable are stated at the amount management expects to collect from outstanding balances. The City provides for probable uncollectible receivables through a reduction of gross waterworks revenues and a credit to an allowance based on its assessment of the current status of an individual account and historical write-off experience. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND NET POSITON/FUND BALANCES (Continued)

Interfund Transactions - Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statement of net position as internal balances (due to/from other activities). Exceptions to this general rule are charges for service provided by the City's Waterworks Fund (business-type activities) to other functions (governmental activities) of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Transactions between funds that are outstanding at year-end are presented as interfund receivables and payables. These interfund transactions are expected to be liquidated within the next 12 months. In addition, these interfund receivables and payables have not been eliminated in the accompanying fund financial statements.

Capital Assets - Capital assets, including public domain infrastructure (e.g. roads, bridges, sidewalks, and culverts), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets are defined by the City as assets with an initial, individual cost as defined in the below and an estimated useful life greater than one year.

Land	\$	500
Buildings		10,000
Improvements Other than Buildings		5,000
Equipment		5,000
Infrastructure		10,000
Construction in Progress		Tied to Asset Class

The cost of normal maintenance and repairs that do not add to the value of the asset, or materially extend its life, are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives (land, rights-of-way/easements, and construction-in-progress are not depreciated):

<u>Assets</u>	<u>Useful Life (Years)</u>
Land and Land Improvements	N/A
Buildings and Improvements	20-50
Water and Wastewater Plant Lines	40-50
Vehicles	5-30
Machinery and Equipment	5-15
Furniture and Fixtures	20
Infrastructure	20-100

Compensated Absences - Employees of the City are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for accumulated vacation leave; however, accumulated sick pay is not paid. For the City's government-wide and proprietary funds, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The governmental funds (General Fund) record an expenditure and a liability, only if they have matured and would be liquidated with available spendable resources under the modified accrual basis of accounting. The City has recorded a liability in the government-wide and proprietary fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES (Continued)

Long-Term Liabilities - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities fund type. Debt premiums and discounts are deferred and amortized over the life of the debt. Debt payable is reported net of the applicable premium or discount.

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, in the period in which the debt is issued. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position and Fund Balance - Government-wide and proprietary fund net position is classified into three components: "Net investment in capital assets" consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. "Restricted" net position is noncapital net assets that must be used for a particular purpose as specified by creditors, grantors, or contributors external to the City. "Unrestricted" net position is remaining net position that does not meet the definition of the other two categories.

Governmental fund equity is classified as fund balance. The City follows GASB Statement No. 54, *Fund Balance and Governmental Fund Type Definitions*. Under this statement fund balances are classified into the following categories:

- a. Restricted fund balances comprise those amounts constrained to be used for a specific purpose by external parties, constitutional provisions or enabling legislation.
- b. Committed fund balances comprise those amounts that are self-imposed restrictions can only be used for specific purposes pursuant to constraints imposed by formal ordinances of the City Council – the City's highest level of decision making authority. Those committed amounts cannot be used for other purposes unless the City Council removes the specified use by formal ordinance.
- c. Assigned fund balances consist of amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City's adopted policy, intent can be authorized, and funds therefore assigned by formal resolution of the City Council – the City's highest level of decision-making authority.
- d. Unassigned fund balances consist of excess funds that have not been classified in the previous categories. The general fund is the only governmental fund that reports positive unassigned fund balance.

City Council has retained the authority to assign funds for specific purposes. When both restricted and unrestricted funds are available for expenditure, restricted funds are spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds are spent first, assigned funds next, and unassigned funds last.

Deferred Outflows of Resources/Inflows of Resources - In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) ASSETS, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES (Continued)

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of the TCRS. Investments are reported at fair value.

Adoption of New Account Standard - The City adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end-users. It (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The Statement's effect on the financial statements was insignificant.

Reclassifications - Certain amounts in the financial statements and/or accompanying footnotes related to June 30, 2022 balances may have been reclassified in order to be consistent with their classification for June 30, 2023.

Estimates - The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses/expenditures, and the disclosure of contingent assets and liabilities at the date of the basic financial statements. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(A) BUDGETARY INFORMATION

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to April 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Also, a five year equipment capital budget is presented simultaneously with the operating budget.
2. A public hearing is conducted at the Community Building to obtain taxpayer comments prior to the second ordinance reading.
3. Prior to July 1, the budget is legally enacted through passage of an ordinance.
4. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed total appropriations at the fund level.
5. Formal budgetary integration is employed as a management tool for the General Fund, State Street Aid Fund, Watershed Fund, Solid Waste Fund and Drug Control Fund. The Water Commission approves a budget of projected revenues and expenses for the Waterworks Fund. The Waterworks Fund's budget is not an appropriation since this is a proprietary-type fund that is supported by user charges.
6. The budgets for all governmental funds are legally adopted on a basis consistent with generally accepted accounting principles (GAAP), except that in the general and special revenue funds, encumbrances are treated as budgeted expenditures in the year the commitment to purchase is incurred. There were no encumbrances outstanding at the beginning or end of the fiscal year. Budgeted amounts reflected in the accompanying budget and actual comparison are as originally adopted or as amended by the City Council.
7. Budgetary appropriations which are not expended lapse at year-end.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

(B) SUPPLEMENTAL APPROPRIATIONS

The following revisions were made to the original fiscal 2023 budgeted expenditures and other financing uses by additional appropriations for the following major governmental fund:

Fund	Original Budget	Revisions	Final Budget
General Fund	\$ 2,394,450	\$ 239,000	\$ 2,633,450
Watershed Fund	\$ 96,320	\$ 0	\$ 96,320

NOTE 3 - DEPOSITS AND INVESTMENTS

Credit Risk - Deposits - Various state statutes restrict the types of deposits available to the City. Deposits are limited to bank demand deposits; certificates of deposits, governmental overnight repurchase accounts and the State Local Government Investment Pool (SLGIP)

Custodial Credit Risk - Deposits - Tennessee Code Annotated (TCA) §9-1-107 requires the City to secure deposits by having banks pledge governmental securities as collateral. The state statute requires collateral whose market value is equal to 105% of the deposit, less the amount protected by the Federal Deposit Insurance Corporation (FDIC). In lieu of pledged collateral, the bank may participate in the bank collateral pool as administered by the Tennessee State Treasurer. Banks that participate in the bank collateral pool may use one of three different security pledge levels (90%, 100%, 105%) depending on the specific bank holding the deposit. Participating banks determine the aggregate balance of their public fund accounts for the City. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each individual account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency.

As of June 30, 2023, the book balances of the City’s cash and cash equivalents totaled \$3,564,623 and the bank balances totaled \$3,581,615 (\$250,000 of which was covered by FDIC Insurance and \$3,331,615 which was insured by the Tennessee Bank Collateral Pool Board of the State of Tennessee Treasury Department).

NOTE 4 - PROPERTY TAX

The City’s property taxes are assessed on January 1, levied (billed) on August 1, and become delinquent on September 1. The Anderson County property tax assessor provides the property assessments; however, the City bills and collects its own taxes. Delinquencies are submitted to the Anderson County Attorney and filed in Chancery Court the following April 1 and a tax lien is filed. The City’s tax rate for the year ended June 30, 2023, was \$1.54 per \$100 of assessed value.

According to GASB Statement No. 33, *Accounting for Financial Reporting for Non-Exchange Transactions*, the City is required to record a property tax receivable on the assessment date, January 1. However, the revenue is not recognized until the billing date of August 1, which is in the next fiscal year.

The amount of property taxes receivable recorded as deferred revenue at June 30, 2023, was \$766,371.

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

As of June 30, 2023, interfund receivables and payables were as follows:

	Due from Other Funds	Due to Other Funds	Total Balances
Governmental Activities			
General Fund	\$ 33,052	\$ (60,998)	\$ (27,946)
State Street Aid Fund	8,034	(6,180)	1,854
Solid Waste Fund	51,872	0	51,872
Watershed Fund	0	(7,414)	(7,414)
	<u>92,958</u>	<u>(74,592)</u>	<u>18,366</u>
Total Governmental Activities	<u>\$ 92,958</u>	<u>\$ (74,592)</u>	<u>\$ 18,366</u>
Business-Type Activities			
Waterworks Fund	<u>\$ 190</u>	<u>\$ (18,556)</u>	<u>\$ (18,366)</u>

The above balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Transfers during the year are as follows:

	Transfers To:
	<u>General</u>
	Fund
Transfers From :	
<u>Watershed Fund</u>	<u>\$ 42,714</u>

Interfund transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 6 - CAPITAL ASSETS

A summary of capital asset activity for the City’s governmental activities for the fiscal year ended June 30, 2023 is as follows:

	Balance June 30, 2022	Increases	Decreases	Transfers	Balance June 30, 2023
Governmental Activities:					
Capital Assets, Not Being Depreciated:					
Land and Land Improvements	\$ 3,282,093	\$ 0	\$ 0	\$ 0	\$ 3,282,093
Construction in Progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Assets, Not Being Depreciated	<u>3,282,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,282,093</u>
Capital Assets, Being Depreciated:					
Buildings and Improvements	1,801,630	208,408	0	0	2,010,038
Vehicles	641,783	0	0	0	641,783
Machinery and Equipment	321,244	31,665	0	0	352,909
Furniture and Fixtures	14,691	0	0	0	14,691
Infrastructure	<u>1,301,844</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,301,844</u>
Total Capital Assets, Being Depreciated	<u>4,081,192</u>	<u>240,073</u>	<u>0</u>	<u>0</u>	<u>4,321,265</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	(1,082,605)	(41,232)	0	0	(1,123,837)
Vehicles	(494,420)	(33,761)	0	0	(528,181)
Machinery and Equipment	(305,216)	(19,486)	0	0	(324,702)
Furniture and Fixtures	(30,647)	0	0	0	(30,647)
Infrastructure	<u>(505,116)</u>	<u>(29,971)</u>	<u>0</u>	<u>0</u>	<u>(535,087)</u>
Total Accumulated Depreciation	<u>(2,418,004)</u>	<u>(124,450)</u>	<u>0</u>	<u>0</u>	<u>(2,542,454)</u>
Total Capital Assets, Being Depreciated, Net	<u>1,663,188</u>	<u>115,623</u>	<u>0</u>	<u>0</u>	<u>1,778,811</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 4,945,281</u>	<u>\$ 115,623</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,060,904</u>

Depreciation expense was charged to the governmental functions in the government-wide financial statement as follows:

General Government	\$ 26,326
Public Safety	35,566
Public Works	23,791
Infrastructure	29,971
Parks and Recreation	<u>8,796</u>
	<u>\$ 124,450</u>

NOTE 6 - CAPITAL ASSETS (Continued)

Capital asset activity for the City's business-type activities for the year ended June 30, 2023, is as follows:

	Balance June 30, 2022	Increases	Decreases	Transfers	Balance June 30, 2023
Business-Type Activities:					
Capital Assets, Not Being Depreciated:					
Land and Land Improvements	\$ 73,000	\$ 0	\$ 0	\$ 0	\$ 73,000
Total Capital Assets, Not Being Depreciated	<u>73,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,000</u>
Capital Assets, Being Depreciated:					
Water and Sewer System	4,139,111	0	0	0	4,139,111
Machinery and Equipment	135,824	0	0	0	135,824
Vehicles	113,832	0	0	0	113,832
Total Capital Assets, Being Depreciated	<u>4,388,767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,388,767</u>
Less Accumulated Depreciation for:					
Water and Sewer System	(2,101,583)	(87,027)	0	0	(2,188,610)
Vehicles	(123,325)	(5,375)	0	0	(128,700)
Machinery and Equipment	(87,713)	(3,338)	0	0	(91,051)
Total Accumulated Depreciation	<u>(2,312,621)</u>	<u>(95,740)</u>	<u>0</u>	<u>0</u>	<u>(2,408,361)</u>
Total Capital Assets, Being Depreciated, Net	<u>2,076,146</u>	<u>(95,740)</u>	<u>0</u>	<u>0</u>	<u>1,980,406</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 2,149,146</u>	<u>\$ (95,740)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,053,406</u>

NOTE 7 - LEASE RECEIVABLE

The City leases property to a tenant with a term ending September 12, 2039. Payments included in the measurement of the lease receivable are fixed monthly amounts. During the year ended June 30, 2023, the City recognized the following related to its lessor agreement:

Lease Revenue	\$ 12,012
Interest Income Related to Lease	7,361
	<u>\$ 19,373</u>

Future payments that are included in the measurement of the lease receivable at June 30, 2023 are presented below for the years ending June 30:

	Principal	Interest
2024	\$ 8,737	\$ 7,103
2025	10,203	6,825
2026	10,919	6,505
2027	11,251	6,173
2028	11,593	5,831
2029-2033	70,382	23,272
2034-2038	91,834	11,186
2039-2040	25,833	520
	<u>\$ 240,752</u>	<u>\$ 67,415</u>

NOTE 8 - NOTE PAYABLE AND LONG-TERM LIABILITIES

(A) LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the fiscal year ended June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 43,653	\$ 36,348	\$ (36,679)	\$ 43,322	\$ 36,589
Business-Type Activities:					
Compensated Absences	\$ 50,237	\$ 16,792	\$ (32,172)	\$ 34,857	\$ 21,473

NOTE 9 - FUND BALANCE

The amounts reported on the balance sheet as fund balances for the City's major fund are comprised of the following:

	General Fund
Non-Spendable: Prepaid Items	\$ 15,458
Restricted for:	
Public Safety - Volunteer Fire Department	11,252
Committed to:	
General Government	8,979
Parks and Recreation	19,055
Library and Archives	350
Conservation of Natural Resources	4,965
Other Natural Resources	11,651
Community Development and Other	9,131
Total Committed	54,131
Assigned to:	
Parks and Recreation	6,091
Unassigned:	1,927,320
Total Fund Balance	\$ 2,014,252

NOTE 10 - EMPLOYEES RETIREMENT PLANS

(A) Tennessee Consolidated Retirement System – Legacy Plan

General Information About the Pension Plan

Plan Description. Employees of the City are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Benefits Provided. Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A 1% COLA is granted if the CPI change is between one-half percent and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by the Benefit Terms. At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	16
Inactive Employees Entitled to but not yet Receiving Benefits	22
Active Employees	7
Total Employees	45

The plan is closed to new entrants.

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5% of salary. The City makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, the employer contributions for the City were \$27,557 based on a rate of 6.69% of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the City’s state shared taxes if required employer contributions are not remitted. The employer’s ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Pension Liabilities (Assets). The City’s net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

NOTE 10 – EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(A) Tennessee Consolidated Retirement System – Legacy Plan (Continued)

Net Pension Liability (Asset) (Continued)

Actuarial Assumptions. The total pension liability as of the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment Rate of Return	6.75%, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S Equity	4.88%	31%
Developed Market International Equity	5.37%	14%
Emerging Market International Equity	6.09%	4%
Private Equity and Strategic Lending	6.57%	20%
U.S. Fixed Income	1.20%	20%
Real Estate	4.38%	10%
Short-Term Securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(A) Tennessee Consolidated Retirement System – Legacy Plan (Continued)

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
<u>Balances at June 30, 2021</u>	\$ 3,347,976	\$ 4,048,870	\$ (700,894)
Changes for the Year:			
Service Cost	38,658	0	38,658
Interest	219,873	0	219,873
Difference between Expected and Actual Experience	(175,318)	0	(175,318)
Changes in Assumptions	0	0	0
Contributions - Employer	0	52,535	(52,535)
Contributions - Employees	0	19,244	(19,244)
Net Investment Income	0	(151,310)	151,310
Benefit Payments - Including Refunds of Employee Contributions	(258,519)	(258,519)	0
Administrative Expenses	0	(691)	691
Net Changes	<u>(175,306)</u>	<u>(338,741)</u>	<u>163,435</u>
<u>Balances at June 30, 2022</u>	<u>\$ 3,172,670</u>	<u>\$ 3,710,129</u>	<u>\$ (537,459)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of the City calculated using the discount rate of 6.75%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease	Current	1% Increase
	(5.75%)	Discount Rate (6.75%)	(7.75%)
Net Pension Liability (Asset) 2022	\$ (162,999)	\$ (537,459)	\$ (853,123)

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(A) Tennessee Consolidated Retirement System – Legacy Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the City recognized negative pension expense of (\$242,535).

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 0	\$ 248,575
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	213	0
Changes of Assumptions	64,718	0
Contributions Subsequent to the Measurement Date of June 30, 2022	<u>27,557</u>	<u>0</u>
Total	<u>\$ 92,488</u>	<u>\$ 248,575</u>

The amount shown above for “contributions subsequent to the measurement date of June 30, 2022,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Years ended June 30,</u>	
2024	\$ (93,747)
2025	(92,554)
2026	(80,997)
2027	83,654
2028	<u>0</u>
Total	<u>\$ (183,644)</u>

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2023, the City reported no outstanding amount of contributions to the pension plan, including employee contributions, required at the year ended June 30, 2023.

(B) Tennessee Consolidated Retirement System - Hybrid Plan

Plan Description. Employees of the City hired after October 1, 2018 are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(B) Tennessee Consolidated Retirement System - Hybrid Plan (Continued)

Benefits Provided. Tennessee Code Annotated Title 8, Chapter 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the Rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. Reduced benefits for early retirement are available at age 60 and vested or meets the Rule of 80 in which the member's age and service credit total 80. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A 1% COLA is granted if the CPI change is between one-half percent and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by the Benefit Terms. At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	0
Inactive Employees Entitled to but not yet Receiving Benefits	5
Active Employees	9
Total Employees	14

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5% of salary. The City makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, employer contributions for the City were \$12,204 based on a rate of 3.12% of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the City's state shared taxes if required employer contributions are not remitted. The employer's ADC and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Pension Liabilities (Assets). The City's net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment Rate of Return	6.75%, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125%

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(B) Tennessee Consolidated Retirement System - Hybrid Plan (Continued)

Net Pension Liability (Asset) (Continued)

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S Equity	4.88%	31%
Developed Market International Equity	5.37%	14%
Emerging Market International Equity	6.09%	4%
Private Equity and Strategic Lending	6.57%	20%
U.S. Fixed Income	1.20%	20%
Real Estate	4.38%	10%
Short-Term Securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(B) Tennessee Consolidated Retirement System - Hybrid Plan (Continued)

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
<u>Balances at June 30, 2021</u>	\$ 30,906	\$ 41,269	\$ (10,363)
Changes for the Year:			
Service Cost	18,449	0	18,449
Interest	3,250	0	3,250
Difference between Expected and Actual Experience	8,723	0	8,723
Changes in Assumptions	0	0	0
Contributions - Employer	0	8,322	(8,322)
Contributions - Employees	0	16,254	(16,254)
Net Investment Income	0	(1,988)	1,988
Benefit Payments - Including Refunds of Employee Contributions	(2,413)	(2,413)	0
Administrative Expenses	0	(729)	729
Net Changes	<u>28,009</u>	<u>19,446</u>	<u>8,563</u>
<u>Balances at June 30, 2022</u>	<u>\$ 58,915</u>	<u>\$ 60,715</u>	<u>\$ (1,800)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of the City calculated using the discount rate of 6.75%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease	Current	1% Increase
	(5.75%)	Discount Rate (6.75%)	(7.75%)
Net Pension Liability (Asset) 2022	\$ <u>10,220</u>	\$ <u>(1,800)</u>	\$ <u>(11,058)</u>

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the City recognized pension expense (negative pension expense) of \$3,771.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 7,754	\$ 3,637
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,415	0
Changes of Assumptions	3,773	0
Contributions Subsequent to the Measurement Date of June 30, 2022	<u>12,204</u>	<u>0</u>
Total	<u>\$ 25,146</u>	<u>\$ 3,637</u>

The amount shown above for “contributions subsequent to the measurement date of June 30, 2022,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

NOTE 10 - EMPLOYEES RETIREMENT SYSTEMS AND PLAN (Continued)

(B) Tennessee Consolidated Retirement System - Hybrid Plan (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Years ended June 30.</u>	
2024	\$ 1,106
2025	1,106
2026	1,059
2027	2,085
2028	986
Thereafter	<u>2,963</u>
Total	<u>\$ 9,305</u>

In the table above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2023, the City did not report a payable for any outstanding amount of employer contributions to the Plan since all contributions were paid prior to year-end.

(C) Employer Aggregate Pension Disclosure

The following table discloses the aggregate for all defined benefit plans as of and for the year ended June 30, 2023:

	<u>Legacy Plan</u>	<u>Hybrid Plan</u>	<u>All Plans</u>
Net Pension Asset	\$ 537,459	\$ 1,800	\$ 539,259
Pension Deferred Outflows	\$ 92,488	\$ 25,146	\$ 117,634
Pension Deferred Inflows	\$ 248,575	\$ 3,637	\$ 252,212
Pension Expense (Benefit)	\$ (242,535)	\$ 3,771	\$ (238,764)

NOTE 11 - RISK FINANCING ACTIVITIES

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's loss exposure for general liability and worker's compensation is limited by state law.

The City maintains general liability, auto liability and worker's compensation insurance through a public entity risk pool operated as a risk-sharing program by Public Entity Partners Pool (PEP), formerly the TML Risk Management Pool. This pool is sustained by member premiums, and, because the PEP pool has excess aggregate and individual claim loss insurance coverage, management considers any related risk to be insignificant. The City continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past four fiscal years.

The per occurrence deductible for each insurance policy of the City is as follows: comprehensive general liability \$1,000, comprehensive automobile \$1,000, public officials liability \$1,000, property and casualty \$1,000, inland marine \$500 and employee honesty \$1,000.

The City incurred no net claim losses through the PEP insurance pool during 2023.

NOTE 12 - ECONOMIC CONCENTRATIONS

The City has a contract with Waste Connections, Inc. for refuse disposal through June 30, 2025. Payments are based on the number of collections made at specific rates, adjusted annually based on the Consumer Price Index. Expenditures for the year ending June 30, 2023 were \$156,598, which is 100% of the Solid Waste Fund's expenditures.

NOTE 14 - SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2023, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is December 20, 2023, which is the date on which the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

CITY OF NORRIS, TENNESSEE

**SCHEDULES OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
BASED ON PARTICIPATION PUBLIC EMPLOYEE PENSION PLAN OF TCRS**

Fiscal Year Ending June 30

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 38,658	\$ 34,093	\$ 39,347	\$ 53,815	\$ 56,824	\$ 63,972	\$ 54,691	\$ 54,060	\$ 52,888
Interest	219,873	239,473	245,498	255,512	244,903	241,050	223,243	207,839	205,793
Differences between Actual and Expected Experience	(175,318)	(234,175)	(181,228)	(250,530)	36,486	(36,293)	116,228	102,036	(86,123)
Change of Assumptions	0	129,438	0	0	0	85,912	0	0	0
Benefit Payments, Including Refunds of Employee Contributions	(258,519)	(179,666)	(183,283)	(181,605)	(196,159)	(170,876)	(161,158)	(157,205)	(135,670)
Net Change in Total Pension Liability	(175,306)	(10,837)	(79,666)	(122,808)	142,054	183,765	233,004	206,730	36,888
Total Pension Liability - Beginning	3,347,976	3,358,813	3,438,479	3,561,287	3,419,233	3,235,468	3,002,464	2,795,734	2,758,846
Total Pension Liability - Ending (a)	\$ <u>3,172,670</u>	\$ <u>3,347,976</u>	\$ <u>3,358,813</u>	\$ <u>3,438,479</u>	\$ <u>3,561,287</u>	\$ <u>3,419,233</u>	\$ <u>3,235,468</u>	\$ <u>3,002,464</u>	\$ <u>2,795,734</u>
Plan Fiduciary Net Position									
Contributions - Employer	\$ 52,535	\$ 62,287	\$ 68,745	\$ 89,381	\$ 78,158	\$ 73,108	\$ 75,108	\$ 72,251	\$ 67,832
Contributions - Employee	19,244	20,762	22,915	31,854	32,648	32,966	33,501	32,226	29,988
Net Investment Income	(151,310)	840,272	158,413	226,660	238,997	301,271	70,354	80,732	378,711
Benefit Payments, Including Refunds of Employee Contributions	(258,519)	(179,666)	(183,283)	(181,605)	(196,159)	(170,876)	(161,158)	(157,205)	(135,670)
Administrative Expense	(691)	(707)	(839)	(1,165)	(1,495)	(1,305)	(1,299)	(853)	(720)
Net Change in Plan Fiduciary Net Position	(338,741)	742,948	65,951	165,125	152,149	235,164	16,506	27,151	340,141
Plan Fiduciary Net Position - Beginning	4,048,870	3,305,922	3,239,971	3,074,846	2,922,697	2,687,533	2,671,027	2,643,876	2,303,735
Plan Fiduciary Net Position - Ending (b)	\$ <u>3,710,129</u>	\$ <u>4,048,870</u>	\$ <u>3,305,922</u>	\$ <u>3,239,971</u>	\$ <u>3,074,846</u>	\$ <u>2,922,697</u>	\$ <u>2,687,533</u>	\$ <u>2,671,027</u>	\$ <u>2,643,876</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ <u>(537,459)</u>	\$ <u>(700,894)</u>	\$ <u>52,891</u>	\$ <u>198,508</u>	\$ <u>486,441</u>	\$ <u>496,536</u>	\$ <u>547,935</u>	\$ <u>331,437</u>	\$ <u>151,858</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	116.94%	120.93%	98.43%	94.23%	86.34%	85.48%	83.06%	88.96%	94.57%
Covered Payroll	\$ 384,870	\$ 415,250	\$ 458,298	\$ 637,069	\$ 652,952	\$ 652,168	\$ 670,010	\$ 644,523	\$ 599,751
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-139.65%	-168.79%	11.54%	31.16%	74.50%	76.14%	81.78%	51.42%	25.32%

Notes: *Changes of Assumptions:* In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth, and mortality improvement.

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Please refer to previously supplied data from the TCRS GASB website for the prior years' data, if needed.

CITY OF NORRIS, TENNESSEE
SCHEDULES OF CONTRIBUTIONS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
Fiscal Year Ending June 30

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 27,557	\$ 52,535	\$ 56,682	\$ 62,558	\$ 89,381	\$ 78,158	\$ 73,108	\$ 75,108	\$ 72,251	\$ 67,832
Contributions in Relation to the Actuarially Determined Contribution	<u>27,557</u>	<u>52,535</u>	<u>62,287</u>	<u>68,745</u>	<u>89,381</u>	<u>78,158</u>	<u>73,108</u>	<u>75,108</u>	<u>72,251</u>	<u>67,832</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (5,605)</u>	<u>\$ (6,187)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 411,913	\$ 384,870	\$ 415,250	\$ 458,298	\$ 637,069	\$ 652,952	\$ 652,168	\$ 670,010	\$ 644,523	\$ 599,751
Contributions as a Percentage of Covered Payroll	6.69%	13.65%	15.00%	15.00%	14.03%	11.97%	11.21%	11.21%	11.21%	11.31%

Notes:

Valuation date: Actuarially determined contribution rates for 2023 were calculated based on the June 30, 2021 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period:	Varies by Year
Asset Valuation:	10-year smoothed within a 20.0% corridor to market value
Inflation	2.25%
Salary Increases:	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment Rate of Return	6.75%, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement.
Cost of Living Adjustments	2.125%

Changes of Assumptions: In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00% to 2.50%; decreased the investment rate of return from 7.50% to 7.25%; decreased the cost-of-living adjustment from 2.50% to 2.25%; decreased salary growth graded ranges from an average of 4.25% to an average of 4.00%; and modified mortality assumptions.

CITY OF NORRIS, TENNESSEE

SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
BASED ON PARTICIPATION PUBLIC EMPLOYEE PENSION PLAN OF TCRS

Last Fiscal Year Ending June 30

	2022	2021	2020
Total Pension Liability			
Service Cost	\$ 18,449	\$ 15,001	\$ 0
Interest	3,250	2,078	0
Changes in Benefit Terms	0	0	13,657
Differences between Actual and Expected Experience	8,723	(4,547)	0
Change of Assumptions	0	4,717	0
Benefit Payments, Including Refunds of Employee Contributions	(2,413)	0	0
Net Change in Total Pension Liability	28,009	17,249	13,657
Total Pension Liability - Beginning	30,906	13,657	0
Total Pension Liability - Ending (a)	<u>\$ 58,915</u>	<u>\$ 30,906</u>	<u>\$ 13,657</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 8,322	\$ 2,421	\$ 1,810
Contributions - Employee	16,254	11,006	19,221
Net Investment Income	(1,988)	7,136	512
Benefit Payments, Including Refunds of Employee Contributions	(2,413)	0	0
Administrative Expense	(729)	(477)	(360)
Net Change in Plan Fiduciary Net Position	19,446	20,086	21,183
Plan Fiduciary Net Position - Beginning	41,269	21,183	0
Plan Fiduciary Net Position - Ending (b)	<u>\$ 60,715</u>	<u>\$ 41,269</u>	<u>\$ 21,183</u>
Net Pension Liability (Asset) - Ending (a) - (b)	<u>\$ (1,800)</u>	<u>\$ (10,363)</u>	<u>\$ (7,526)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	103.06%	133.53%	155.11%
Covered Payroll	\$ 325,077	\$ 220,128	\$ 164,531
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-0.55%	-4.71%	-4.57%

Notes: *Changes of Assumptions:* In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth, and mortality improvement.

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Please refer to previously supplied data from the TCRS GASB website for the prior years' data, if needed.

CITY OF NORRIS, TENNESSEE

SCHEDULES OF CONTRIBUTIONS

**BASED ON PARTICIPATION IN THE LOCAL GOVERNMENT
HYBRID PLAN OF TCRS**

Last Fiscal Year Ended June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially Determined Contribution	\$ 12,204	\$ 8,322	\$ 2,421	\$ 1,810
Contributions in Relation to the Actuarially Determined Contribution	<u>12,204</u>	<u>8,322</u>	<u>2,421</u>	<u>1,810</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 391,154	\$ 325,078	\$ 220,128	\$ 164,531
Contributions as a Percentage of Covered Payroll	3.12%	2.56%	1.10%	1.10%

Note: This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Note: Valuation date: Actuarially determined contribution rates for 2023 were calculated based on the June 30, 2021 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Dollar, Closed (Not to Exceed 20 Years)
Remaining Amortization Period:	Varies by Year
Asset Valuation:	10-year smoothed within a 20.0% corridor to market value
Inflation:	2.25%
Salary Increases:	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment Rate of Return:	6.75%, net of investment expense, including inflation
Retirement Age:	Pattern of retirement determined by experience study
Mortality:	Customized table based on actual experience including an adjustment for some anticipated improvement.
Cost of Living Adjustments:	2.125%
Changes of Assumptions:	In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00% to 2.50%; decreased the investment rate of return from 7.50% to 7.25%; decreased the cost-of-living adjustment from 2.50% to 2.25%; decreased salary growth graded ranges from an average of 4.25% to an average of 4.00%; and modified mortality assumptions.

SUPPLEMENTARY INFORMATION SECTION

GENERAL FUND

The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., general government, public safety, public works, recreation, etc.). These activities are funded principally by property taxes, local sales taxes, State of Tennessee revenues and charges for services.

CITY OF NORRIS, TENNESSEE
COMPARATIVE BALANCE SHEETS
GENERAL FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS			
Cash and Cash Equivalents	\$	1,994,203	\$ 1,883,010
Receivables:			
Taxes, Net		789,504	782,407
Accounts, Net of Allowance for Doubtful Accounts		1,266	18,635
Prepaid Items		15,458	5,781
Lease Receivable		120,376	124,616
Due From Other Governments		53,534	59,606
Due From Other Funds		<u>33,052</u>	<u>25,839</u>
TOTAL ASSETS	\$	<u>3,007,393</u>	\$ <u>2,899,894</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$	8,122	\$ 23,221
Accrued Liabilities		55,168	37,322
Unearned Grant Revenue		5,375	237,668
Due to Other Funds		<u>60,998</u>	<u>60,809</u>
Total Liabilities		<u>129,663</u>	<u>359,020</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenue		766,371	755,255
Deferred Inflows - Leases		<u>97,107</u>	<u>103,113</u>
Total Deferred Inflows of Resources		<u>863,478</u>	<u>858,368</u>
FUND BALANCES			
Non-Spendable:			
Prepaid Items		15,458	5,781
Restricted:			
Public Safety - Volunteer Fire Department		11,252	11,923
Unrestricted:			
Committed		54,131	48,523
Assigned		6,091	6,091
Unassigned		<u>1,927,320</u>	<u>1,610,188</u>
Total Fund Balances		<u>2,014,252</u>	<u>1,682,506</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	<u>3,007,393</u>	\$ <u>2,899,894</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GENERAL FUND

	For the Fiscal Years Ended June 30,	<u>2023</u>	<u>2022</u>
REVENUES			
Property Taxes	\$	790,038	\$ 777,440
Local Option Sales Taxes		264,039	252,463
Wholesale Liquor Taxes		32,534	59,581
Wholesale Beer Taxes		49,421	63,104
Other Local Taxes		44,787	45,014
Licenses and Permits		24,065	13,337
State Sales Taxes		192,466	182,592
State Hall Income Taxes		5,507	10,172
TVA In-Lieu of Taxes		19,226	16,602
Other State of Tennessee		11,067	41,796
Federal Grants		475,206	0
Local Grant		0	42,400
Charges for Services		1,100	1,028
Lease Revenue		6,006	6,006
Interest Income		3,680	3,806
Use of Money or Property		19,389	22,322
Fines, Forfeitures, and Penalties		5,517	4,082
Contributions and Donations		18,340	26,080
Other		152,848	113,512
Total Revenues		<u>2,115,236</u>	<u>1,681,337</u>
EXPENDITURES			
General Government		482,691	298,842
Public Safety		659,509	566,960
Public Works		604,948	311,520
Parks and Recreation		28,734	20,121
Library and Archives		32,248	32,246
Conservation of Natural Resources		5,316	3,180
Other Natural Resources		6,927	5,742
Community Development and Other		5,831	5,608
Total Expenditures		<u>1,826,204</u>	<u>1,244,219</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)		<u>289,032</u>	<u>437,118</u>
OTHER FINANCING SOURCES (USES)			
Transfers In		42,714	22,300
Net Other Financing Sources (Uses)		<u>42,714</u>	<u>22,300</u>
NET CHANGE IN FUND BALANCES		331,746	459,418
FUND BALANCES, BEGINNING OF YEAR		<u>1,682,506</u>	<u>1,223,088</u>
FUND BALANCES, END OF YEAR	\$	<u><u>2,014,252</u></u>	\$ <u><u>1,682,506</u></u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL

GENERAL FUND

For the Fiscal Years Ended June 30, 2023 and 2022

	2023				2022			
	Original Budget	Final Budget	Actual	Variance With Final Budget	Original Budget	Final Budget	Actual	Variance With Final Budget
REVENUES								
Property Taxes	\$ 770,400	\$ 770,400	\$ 790,038	\$ 19,638	\$ 755,500	\$ 755,500	\$ 777,440	\$ 21,940
Local Option Sales Taxes	200,000	200,000	264,039	64,039	195,000	195,000	252,463	57,463
Wholesale Liquor Taxes	60,000	60,000	32,534	(27,466)	57,000	57,000	59,581	2,581
Wholesale Beer Taxes	70,000	70,000	49,421	(20,579)	54,000	54,000	63,104	9,104
Other Local Taxes	41,500	41,500	44,787	3,287	38,800	38,800	45,014	6,214
Licenses and Permits	10,900	10,900	24,065	13,165	11,950	11,950	13,337	1,387
State Sales Taxes	190,000	190,000	192,466	2,466	165,000	165,000	182,592	17,592
State Hall Income Taxes	14,500	14,500	5,507	(8,993)	5,000	5,000	10,172	5,172
TVA In-Lieu of Taxes	18,000	18,000	19,226	1,226	20,000	20,000	16,602	(3,398)
Other State of Tennessee	132,800	209,800	11,067	(198,733)	43,520	43,520	41,796	(1,724)
Federal Grant	920,563	920,563	475,206	(445,357)	122,000	122,000	0	(122,000)
Local Grant	35,000	35,000	0	(35,000)	6,000	6,000	42,400	36,400
Charges for Services	1,050	1,050	1,100	50	1,050	1,050	1,028	(22)
Lease Revenue	0	0	6,006	6,006	0	0	6,006	6,006
Interest Income	0	0	3,680	3,680	0	0	3,806	3,806
Use of Money or Property	29,605	29,605	19,389	(10,216)	28,155	28,155	22,322	(5,833)
Fines, Forfeitures, and Penalties	3,300	3,300	5,517	2,217	4,650	4,650	4,082	(568)
Contributions and Donations	28,250	28,250	18,340	(9,910)	21,550	21,550	26,080	4,530
Other	19,000	19,000	152,848	133,848	16,500	16,500	113,512	97,012
Total Revenues	2,544,868	2,621,868	2,115,236	(506,632)	1,545,675	1,545,675	1,681,337	135,662
EXPENDITURES								
General Government	397,880	551,280	482,691	68,589	334,350	334,350	298,842	35,508
Public Safety	895,450	972,450	659,509	312,941	651,168	651,168	566,960	84,208
Public Works	960,500	960,500	604,948	355,552	483,372	483,372	311,520	171,852
Parks and Recreation	97,170	97,170	28,734	68,436	21,450	21,450	20,121	1,329
Library and Archives	32,250	32,250	32,248	2	32,250	32,250	32,246	4
Conservation of Natural Resources	500	5,400	5,316	84	1,400	1,400	3,180	(1,780)
Other Natural Resources	4,500	8,200	6,927	1,273	5,000	5,000	5,742	(742)
Community Development and Other	6,200	6,200	5,831	369	6,000	6,000	5,608	392
Total Expenditures	2,394,450	2,633,450	1,826,204	807,246	1,534,990	1,534,990	1,244,219	290,771
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	150,418	(11,582)	289,032	300,614	10,685	10,685	437,118	426,433
OTHER FINANCING SOURCES (USES)								
Transfers in	42,714	42,714	42,714	0	35,000	35,000	22,300	(12,700)
Net Other Financing Sources (Uses)	42,714	42,714	42,714	0	35,000	35,000	22,300	(12,700)
NET CHANGE IN FUND BALANCES	193,132	31,132	331,746	300,614	45,685	45,685	459,418	413,733
FUND BALANCE, BEGINNING OF YEAR	1,682,506	1,682,506	1,682,506	0	1,223,088	1,223,088	1,223,088	0
FUND BALANCE, END OF YEAR	\$ 1,875,638	\$ 1,713,638	\$ 2,014,252	\$ 300,614	\$ 1,268,773	\$ 1,268,773	\$ 1,682,506	\$ 413,733

WATERSHED FUND

The watershed fund accounts for the recreational and forestry management activities within the City's Watershed. The primary revenues are derived from licenses, permits and the periodic sale of forest products from the Watershed.

CITY OF NORRIS, TENNESSEE
COMPARATIVE BALANCES SHEETS
WATERSHED FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS			
Cash and Cash Equivalents	\$	305,858	\$ 270,769
Accounts Receivable		0	2,377
Lease Receivable		<u>120,376</u>	<u>124,616</u>
TOTAL ASSETS	\$	<u>426,234</u>	\$ <u>397,762</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$	2,128	\$ 857
Accrued Liabilities		1,069	1,909
Due to Other Funds		<u>7,413</u>	<u>7,510</u>
Total Liabilities		<u>10,610</u>	<u>10,276</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Leases		<u>97,107</u>	<u>103,113</u>
FUND BALANCES			
Unrestricted:			
Committed		66,861	60,721
Assigned		<u>251,656</u>	<u>223,652</u>
Total Fund Balances		<u>318,517</u>	<u>284,373</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$	<u>426,234</u>	\$ <u>397,762</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
WATERSHED FUND

For the Fiscal Years Ended June 30,	<u>2023</u>	<u>2022</u>
REVENUES		
Licenses and Permits	\$ 65,579	\$ 47,805
Lease Revenue	6,006	6,006
Interest Income	3,681	3,806
Use of Money or Property	<u>19,358</u>	<u>18,464</u>
Total Revenues	<u>94,624</u>	<u>76,081</u>
EXPENDITURES		
Conservation of Natural Resources	<u>17,766</u>	<u>38,248</u>
NET CHANGE IN FUND BALANCE BEFORE OTHER FINANCING SOURCES (USES)	<u>76,858</u>	<u>37,833</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out	<u>(42,714)</u>	<u>(22,300)</u>
NET CHANGE IN FUND BALANCES	34,144	15,533
FUND BALANCES, BEGINNING OF YEAR	<u>284,373</u>	<u>268,840</u>
FUND BALANCES, END OF YEAR	<u>\$ 318,517</u>	<u>\$ 284,373</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL

WATERSHED FUND

For the Fiscal Years Ended June 30, 2023 and 2022

	2023				2022			
	Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES								
Licenses and permits	\$ 61,270	\$ 61,270	\$ 65,579	\$ 4,309	\$ 48,000	\$ 48,000	\$ 47,805	\$ (195)
Lease Revenue	0	0	6,006	6,006	0	0	6,006	6,006
Interest Income	0	0	3,681	3,681	0	0	3,806	3,806
Use of Money or Property	25,100	25,100	19,358	(5,742)	28,100	28,100	18,464	(9,636)
Total Revenues	<u>86,370</u>	<u>86,370</u>	<u>94,624</u>	<u>8,254</u>	<u>76,100</u>	<u>76,100</u>	<u>76,081</u>	<u>(19)</u>
EXPENDITURES								
Conservation of Natural Resources	53,320	53,320	17,766	35,554	45,900	45,900	38,248	7,652
NET CHANGE IN FUND BALANCES BEFORE OTHER FINANCING SOURCES (USES)	<u>33,050</u>	<u>33,050</u>	<u>76,858</u>	<u>43,808</u>	<u>30,200</u>	<u>30,200</u>	<u>37,833</u>	<u>7,633</u>
OTHER FINANCING SOURCES (USES)								
Transfers To Other Funds	(43,000)	(43,000)	(42,714)	286	(35,000)	(35,000)	(22,300)	(12,700)
CHANGES IN FUND BALANCES	<u>(9,950)</u>	<u>(9,950)</u>	<u>34,144</u>	<u>44,094</u>	<u>(4,800)</u>	<u>(4,800)</u>	<u>15,533</u>	<u>(5,067)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>284,373</u>	<u>284,373</u>	<u>284,373</u>	<u>0</u>	<u>268,840</u>	<u>268,840</u>	<u>268,840</u>	<u>0</u>
FUND BALANCES, END OF YEAR	<u>\$ 274,423</u>	<u>\$ 274,423</u>	<u>\$ 318,517</u>	<u>\$ 44,094</u>	<u>\$ 264,040</u>	<u>\$ 264,040</u>	<u>\$ 284,373</u>	<u>\$ (5,067)</u>

NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS
CITY OF NORRIS, TENNESSEE

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

State Street Aid Fund - The State Street Aid Fund is used to account for street repairs and maintenance expenses as well as the revenues from state allocated gasoline and motor fuel taxes.

Solid Waste Fund - The Solid Waste Fund is used to account for residential and commercial refuse removal and expenditures and related revenue from refuse collection fees charges to customers.

Drug Control Fund - This fund accounts for investigations and supplemental enforcement of controlled substance laws and is funded by the receipt of fines from Anderson County.

CITY OF NORRIS, TENNESSEE
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS

As of June 30, 2023

	Special Revenue Funds			
	State Street Aid Fund	Solid Waste Fund	Drug Control Fund	Total Non-Major Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 160,918	\$ 68	\$ 2,565	\$ 163,551
Due From Other Governments	4,895	0	0	4,895
Due From Other Funds	8,034	51,872	0	59,906
TOTAL ASSETS	\$ 173,847	\$ 51,940	\$ 2,565	\$ 228,352
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 0	\$ 21,394	\$ 0	\$ 21,394
Due to Other Funds	6,180	0	0	6,180
Total Liabilities	6,180	21,394	0	27,574
FUND BALANCES				
Restricted:				
Highways and Streets	167,667	0	0	167,667
Drug Enforcement	0	0	2,565	2,565
Unrestricted:				
Committed	0	0	0	0
Assigned	0	30,546	0	30,546
Total Fund Balances	167,667	30,546	2,565	200,778
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 173,847	\$ 51,940	\$ 2,565	\$ 228,352

CITY OF NORRIS, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2023

	Special Revenue Funds			Total Non-Major Governmental Funds
	State Street Aid Fund	Solid Waste Fund	Drug Control Fund	
REVENUES				
State Gas and Motor Fuel Taxes	\$ 55,725	\$ 0	\$ 0	\$ 55,725
Charges for Services	0	145,962	0	145,962
Fines, Forfeitures, and Penalties	0	0	1,000	1,000
Total Revenues	55,725	145,962	1,000	202,687
EXPENDITURES				
Refuse Collection	0	156,598	0	156,598
Total Expenditures	0	156,598	0	156,598
NET CHANGE IN FUND BALANCES	55,725	(10,636)	1,000	46,089
FUND BALANCES - BEGINNING OF YEAR	111,942	41,182	1,565	154,689
FUND BALANCES - END OF YEAR	\$ 167,667	\$ 30,546	\$ 2,565	\$ 200,778

CITY OF NORRIS, TENNESSEE
COMPARATIVE BALANCE SHEETS
STATE STREET AID FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS			
Cash and Cash Equivalents	\$	160,918	\$ 98,999
Due From Other Governments		4,895	4,909
Due From Other Funds		<u>8,034</u>	<u>8,034</u>
TOTAL ASSETS	\$	<u>173,847</u>	<u>\$ 111,942</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Due to Other Funds	\$	<u>6,180</u>	<u>\$ 0</u>
Total Liabilities		<u>6,180</u>	<u>0</u>
 FUND BALANCES			
Restricted:			
Highways and Streets		<u>167,667</u>	<u>111,942</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u>173,847</u>	<u>\$ 111,942</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
STATE STREET AID FUND

	For the Fiscal Years Ended June 30,	<u>2023</u>	<u>2022</u>
REVENUES			
State Gas and Motor Fuel Taxes		\$ <u>55,725</u>	\$ <u>57,023</u>
EXPENDITURES			
Street Repairs and Maintenance		<u>0</u>	<u>148,710</u>
NET CHANGE IN FUND BALANCES		55,725	(91,687)
FUND BALANCES, BEGINNING OF YEAR		<u>111,942</u>	<u>203,629</u>
FUND BALANCES, END OF YEAR		<u>\$ <u>167,667</u></u>	<u>\$ <u>111,942</u></u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL

STATE STREET AID FUND

For the Fiscal Years Ended June 30, 2023 and 2022

	2023				2022			
	Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES								
State Gas and Motor Fuel Taxes	\$ 55,000	\$ 55,000	\$ 55,725	\$ 725	\$ 57,000	\$ 57,000	\$ 57,023	\$ 23
EXPENDITURES								
Street Repairs and Maintenance	100,000	100,000	0	100,000	140,000	140,000	148,710	(8,710)
NET CHANGE IN FUND BALANCES	(45,000)	(45,000)	55,725	100,725	(83,000)	(83,000)	(91,687)	(8,687)
FUND BALANCES, BEGINNING OF YEAR	111,942	111,942	111,942	0	203,629	203,629	203,629	0
FUND BALANCES, END OF YEAR	\$ 66,942	\$ 66,942	\$ 167,667	\$ 100,725	\$ 120,629	\$ 120,629	\$ 111,942	\$ (8,687)

CITY OF NORRIS, TENNESSEE
COMPARATIVE BALANCES SHEETS
SOLID WASTE FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS			
Cash and Cash Equivalents	\$	68	\$ 21,788
Due From Other Funds		<u>51,872</u>	<u>31,631</u>
TOTAL ASSETS	\$	<u>51,940</u>	<u>\$ 53,419</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$	<u>21,394</u>	<u>\$ 12,237</u>
FUND BALANCES			
Unrestricted:			
Assigned		<u>30,546</u>	<u>41,182</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u>51,940</u>	<u>\$ 53,419</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SOLID WASTE FUND

	For the Fiscal Years Ended June 30,	<u>2023</u>	<u>2022</u>
REVENUES			
Charges for Services		\$ <u>145,962</u>	\$ <u>138,816</u>
EXPENDITURES			
Refuse Collection		<u>156,598</u>	<u>146,737</u>
NET CHANGE IN FUND BALANCES		(10,636)	(7,921)
FUND BALANCES, BEGINNING OF YEAR		<u>41,182</u>	<u>49,103</u>
FUND BALANCES, END OF YEAR		<u>\$ <u>30,546</u></u>	<u>\$ <u>41,182</u></u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL

SOLID WASTE FUND

For the Fiscal Years Ended June 30, 2023 and 2022

	2023				2022			
	Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES								
Charges for Services	\$ 147,000	\$ 147,000	\$ 145,962	\$ (1,038)	\$ 133,475	\$ 133,475	\$ 138,816	\$ 5,341
EXPENDITURES								
Refuse Collection	140,500	158,500	156,598	1,902	130,500	130,500	146,737	(16,237)
NET CHANGE IN FUND BALANCES	6,500	(11,500)	(10,636)	864	2,975	2,975	(7,921)	(10,896)
FUND BALANCES, BEGINNING OF YEAR	41,182	41,182	41,182	0	49,103	49,103	49,103	0
FUND BALANCES, END OF YEAR	<u>\$ 47,682</u>	<u>\$ 29,682</u>	<u>\$ 30,546</u>	<u>\$ 864</u>	<u>\$ 52,078</u>	<u>\$ 52,078</u>	<u>\$ 41,182</u>	<u>\$ (10,896)</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE BALANCES SHEETS
DRUG CONTROL FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS			
Cash and Cash Equivalents		\$ <u>2,565</u>	\$ <u>1,565</u>
FUND BALANCES			
Restricted:			
Drug Enforcement		\$ <u>2,565</u>	\$ <u>1,565</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DRUG CONTROL FUND

	For the Fiscal Years Ended June 30,	<u>2023</u>	<u>2022</u>
REVENUES			
Fines, Forfeitures, and Penalties		\$ <u>1,000</u>	\$ <u>0</u>
NET CHANGE IN FUND BALANCES		1,000	0
FUND BALANCES - BEGINNING OF YEAR		<u>1,565</u>	<u>1,565</u>
FUND BALANCES - END OF YEAR		<u>\$ <u>2,565</u></u>	<u>\$ <u>1,565</u></u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES BUDGET AND ACTUAL

DRUG CONTROL FUND

For the Fiscal Years Ended June 30, 2023 and 2022

	2023				2022			
	Original Budget	Final Budget	Actual	Variance with Final Budget	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES								
Fines, Forfeitures, and Penalties	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 75	\$ 75	\$ 0	\$ (75)
EXPENDITURES								
Public Safety	0	0	0	0	500	500	0	500
NET CHANGES IN FUND BALANCES	0	0	1,000	1,000	(425)	(425)	0	425
FUND BALANCES, BEGINNING OF YEAR	1,565	1,565	1,565	0	1,565	1,565	1,565	0
FUND BALANCES, END OF YEAR	<u>\$ 1,565</u>	<u>\$ 1,565</u>	<u>\$ 2,565</u>	<u>\$ 1,000</u>	<u>\$ 1,140</u>	<u>\$ 1,140</u>	<u>\$ 1,565</u>	<u>\$ 425</u>

PROPRIETARY FUND TYPE ENTERPRISE FUND

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Waterworks Fund - This fund is used to account for the provision of water and sewer service to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including, but not limited to purification, transmission and distribution, wastewater treatment, administration, depreciation, and billing and collection.

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF NET POSITION
WATERWORKS FUND

	As of June 30,	<u>2023</u>	<u>2022</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current Assets			
Cash and Cash Equivalents	\$	1,100,009	\$ 1,073,716
Accounts Receivable - Customers (Net of Allowance for Doubtful Accounts of \$15,272 for 2023 and \$15,272 for 2022)		94,767	87,884
Due From Other Funds		190	14,999
Prepaid Expenses		<u>3,205</u>	<u>6,855</u>
Total Current Assets		<u>1,198,171</u>	<u>1,183,454</u>
Capital Assets			
Land		73,000	73,000
Water and Sewer System		4,139,111	4,139,111
Machinery and Equipment		135,824	135,824
Vehicles		<u>113,832</u>	<u>113,832</u>
		4,461,767	4,461,767
Less: Accumulated Depreciation		<u>(2,408,361)</u>	<u>(2,313,405)</u>
Net Capital Assets		<u>2,053,406</u>	<u>2,148,362</u>
Other Noncurrent Assets			
Net Pension Asset		<u>194,571</u>	<u>231,405</u>
Total Noncurrent Assets		<u>2,247,977</u>	<u>2,379,767</u>
TOTAL ASSETS		<u>3,446,148</u>	<u>3,563,221</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows Related to Pension		<u>51,170</u>	<u>56,239</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	<u><u>3,497,318</u></u>	\$ <u><u>3,619,460</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
Current Liabilities			
Accounts Payable	\$	10,630	\$ 21,811
Due to Other Funds		18,556	12,184
Accrued Liabilities		5,203	9,153
Customer Deposits		10,400	10,922
Compensated Absences		<u>21,473</u>	<u>10,551</u>
Total Current Liabilities		<u>66,262</u>	<u>64,621</u>
Noncurrent Liabilities			
Compensated Absences		<u>13,384</u>	<u>39,686</u>
Total Noncurrent Liabilities		<u>13,384</u>	<u>39,686</u>
TOTAL LIABILITIES		<u>79,646</u>	<u>104,307</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows Related to Pension		<u>160,008</u>	<u>267,588</u>
NET POSITION			
Net Investment in Capital Assets		2,053,406	2,148,362
Restricted for Pension		194,571	231,405
Unrestricted		<u>1,009,687</u>	<u>867,798</u>
Total Net Position		<u>3,257,664</u>	<u>3,247,565</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$	<u><u>3,497,318</u></u>	\$ <u><u>3,619,460</u></u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
WATERWORKS FUND

	For the Fiscal Years Ended June 30,	2023	2022
OPERATING REVENUES			
Water Charges		\$ 532,674	\$ 484,052
Wastewater Charges		508,639	425,398
Charges for Services		22,057	53,837
Total Operating Revenues		<u>1,063,370</u>	<u>963,287</u>
OPERATING EXPENSES			
Purification		188,221	122,414
Transmission and Distribution		49,344	116,698
Sewage Collection		268,779	177,101
Sewage Treatment and Disposal		183,092	154,500
Customer Billing		23,862	12,849
Administrative and General		244,236	184,680
Depreciation		95,740	98,886
Total Operating Expenses		<u>1,053,274</u>	<u>867,128</u>
OPERATING INCOME		<u>10,096</u>	<u>96,159</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Income		3	0
Interest Expense		0	(2,032)
Total Non-Operating Revenues (Expenses)		<u>3</u>	<u>(2,032)</u>
CHANGE IN NET POSITION		10,099	94,127
NET POSITION, BEGINNING OF YEAR		<u>3,247,565</u>	<u>3,153,438</u>
NET POSITION, END OF YEAR		<u>\$ 3,257,664</u>	<u>\$ 3,247,565</u>

CITY OF NORRIS, TENNESSEE
COMPARATIVE STATEMENTS OF CASH FLOWS
WATERWORKS FUND

	2023	2022
For the Fiscal Years Ended June 30,		
CASH FLOWS FROM OPERATING ACTIVITIES		
Collections from Customers	\$ 1,073,639	\$ 939,952
Payments to or on Behalf of Employees	(541,040)	(457,718)
Payments to Suppliers	(506,309)	(415,196)
Net Cash Provided by Operating Activities	26,290	67,038
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of Capital Assets	0	(15,759)
Principal Paid on Long-Term Note Payable	0	(96,000)
Interest Paid on Long-Term Note Payable	0	(2,032)
Net Cash Provided Used in Capital and Related Financing Activities	0	(113,791)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on Investments and Cash Deposits	3	0
NET INCREASE IN CASH AND CASH EQUIVALENTS	26,293	(46,753)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,073,716	1,120,469
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,100,009	\$ 1,073,716
RECONCILIATION OF OPERATING INCOME FROM OPERATIONS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating Income	\$ 10,096	\$ 96,160
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	95,740	98,886
Change in Net Pension Liability	36,833	(236,641)
Change in Prepaid Expenses	3,650	(6,855)
Change in Deferred Outflows Related to Pension	5,069	(24,119)
Change in Deferred Inflows Related to Pension	(107,580)	159,036
(Increase) Decrease in Assets:		
Accounts Receivable	(6,883)	(418)
Increase (Decrease) in Liabilities:		
Accounts Payable	(11,181)	16,057
Due to Other Funds	21,181	(34,225)
Accrued Liabilities	(4,733)	(3,734)
Customer Deposits	(522)	(1,063)
Compensated Absences Payable	(15,380)	3,954
Total Adjustments	16,194	(29,122)
Net Cash Provided by (Used in) Operating Activities	\$ 26,290	\$ 67,038

OTHER INFORMATION SECTION

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

The following are capital assets used in the operation of governmental funds. Accordingly, the capital assets reported in proprietary fund type (Waterworks Fund) are excluded.

CITY OF NORRIS, TENNESSEE
CAPITAL ASSETS USED IN OPERATION OF
GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE (A)

	June 30,	<u>2023</u>	<u>2022</u>
Governmental Funds			
Capital Assets:			
Land and Land Improvements	\$	3,282,093	\$ 3,282,093
Construction in Progress		0	0
Buildings and Improvements		2,010,039	1,801,631
Vehicles		641,783	641,783
Machinery and Equipment		352,908	321,243
Furniture and Fixtures		14,691	14,691
Infrastructure		<u>1,301,844</u>	<u>1,301,844</u>
Total	\$	<u><u>7,603,358</u></u>	\$ <u><u>7,363,285</u></u>
Investments in Governmental Funds			
Capital Assets by Source:			
Governmental Funds	\$	4,567,260	\$ 4,327,187
Donations		<u>3,036,098</u>	<u>3,036,098</u>
Total	\$	<u><u>7,603,358</u></u>	\$ <u><u>7,363,285</u></u>

(A) This schedule presents only the capital assets related to governmental funds.

CITY OF NORRIS, TENNESSEE
CAPITAL ASSETS USED IN OPERATION OF
GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (A)

June 30, 2023

	General Government	Public Safety	Public Works	Parks and Recreation	Highways and Streets	Total
Land and Land Improvements	\$ 72,708	\$ 2,500	\$ 14,500	\$ 2,725,140	\$ 467,245	\$ 3,282,093
Buildings and Improvements	1,150,258	280,021	297,723	282,037	0	2,010,039
Vehicles	0	529,747	108,953	3,083	0	641,783
Machinery and Equipment	7,323	94,954	211,169	30,862	8,600	352,908
Furniture and Fixtures	14,691	0	0	0	0	14,691
Infrastructure	0	0	0	0	1,301,844	1,301,844
Total	\$ 1,244,980	\$ 907,222	\$ 632,345	\$ 3,041,122	\$ 1,777,689	\$ 7,603,358

(A) This schedule presents only the capital assets related to governmental funds.

CITY OF NORRIS, TENNESSEE

CAPITAL ASSETS USED IN OPERATION OF
GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (A)

For the Fiscal Year Ended June 30, 2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Function by Activity				
General Government	\$ 1,244,980	\$ 0	\$ 0	\$ 1,244,980
Public Safety	907,222	0	0	907,222
Public Works	392,272	240,073	0	632,345
Parks and Recreation	3,041,122	0	0	3,041,122
Highways and Streets	<u>1,777,689</u>	<u>0</u>	<u>0</u>	<u>1,777,689</u>
Total	<u>\$ 7,363,285</u>	<u>\$ 240,073</u>	<u>\$ 0</u>	<u>\$ 7,603,358</u>

(A) This schedule presents only the capital assets related to governmental funds.

CITY OF NORRIS, TENNESSEE
SCHEDULE OF CHANGES IN PROPERTY TAXES RECEIVABLE
For the Fiscal Year Ended June 30, 2023

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Beginning Year</u>	<u>Lewy</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Ending Balance</u>
2023	2024	\$ 0	\$ 766,371	\$ 0	\$ 0	\$ 766,371
2022	2023	755,264	0	0	(738,605)	16,659
2021	2022	17,818	0	0	(11,687)	6,131
2020	2021	467	0	0	(467)	0
2019	2020	881	0	0	(538)	343
2018	2019	904	0	(904)	0	0
2017	2018	19	0	(19)	0	0
2016	2017	110	0	(110)	0	0
2015	2016	189	0	(189)	0	0
2014	2015	6,763	0	(6,763)	0	0
2013	2014	0	0	0	0	0
2012	2013	0	0	0	0	0
2011	2012	0	0	0	0	0
2010	2011	0	0	0	0	0
2009	2010	0	0	0	0	0
2008	2009	0	0	0	0	0
2007	2008	0	0	0	0	0
		<u>\$ 782,415</u>	<u>\$ 766,371</u>	<u>\$ (7,985)</u>	<u>\$ (751,297)</u>	<u>\$ 789,504</u>

Property taxes unpaid for periods prior to 2012 have been filed with the Anderson County Circuit Court Clerk.

CITY OF NORRIS, TENNESSEE

SCHEDULE OF UTILITY RATES

June 30, 2023

NUMBER OF METERED CUSTOMERS (ACTIVE):

Water	794
Wastewater	575

WATER RATES (Effective September 1, 2022):

Residential and Commercial - Per 1,000 Gallons	\$ 9.31
------------------------------------------------	---------

MINIMUM MONTHLY BILLING IN ACCORDANCE WITH METER SIZE AS FOLLOWS:

3/4" and Smaller (2,000 gallons)	\$ 26.96
1"	47.70
1-1/4"	74.70
1-1/2"	107.45
2"	191.09
3"	429.91
4"	752.79
6"	1,719.43

Monthly Sprinkler Service Charge Per Location:

4"	\$ 29.87
6"	46.71
8"	56.03

RATES OUTSIDE THE CITY LIMITS:

Residential	Per Schedule Above Plus 25% Utilities
or Public Water Supplies	\$2.10/1,000 Gallons
All Others	Per Schedules Above Plus 40%

TAP FEES:

Residential Water \$550	Residential Wastewater \$550
-------------------------	------------------------------

OTHER FEES:

Connect - Owner \$75	Connect - Non-owner \$100	Late fee 10%
Reconnect \$50	Returned Check \$30	

WASTEWATER RATES:

First 2,000 gallons per month	\$ 55.01
Next 7,000 gallons	9.44 per 1,000 gallons
Each 1,000 gallons thereafter	12.48 per 1,000 gallons

CITY OF NORRIS, TENNESSEE

STATISTICAL SECTION

June 30, 2023

This part of the City’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

CONTENTS

SCHEDULES

Financial Trends

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

1 through 4

Revenue Capacity

These schedules contain information to help the reader assess the City’s most significant local revenue source.

5 through 10

Debt Capacity

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

11 through 14

Demographic And Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

15 through 16

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

17 through 21

Note: (A) According to Tennessee State law, sales tax information by industry and company is not available for public record.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

CITY OF NORRIS, TENNESSEE

SCHEDULE 1

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 5,060,904	\$ 4,945,281	\$ 5,065,761	\$ 4,840,571	\$ 4,880,245	\$ 4,963,582	\$ 4,979,370	\$ 5,056,495	\$ 5,096,672	\$ 5,231,908
Restricted For										
Pension	344,688	479,852	4,361	0	0	0	0	0	0	0
Highways and Streets	167,667	111,942	203,629	145,082	87,444	93,932	42,837	8,307	39,425	8,923
Drug Enforcement	2,565	1,565	1,565	1,530	1,459	1,459	1,459	1,459	1,459	1,459
Public Safety	11,252	11,923	9,703	8,349	7,542	7,568	3,756	7,262	0	0
Unrestricted	<u>2,283,002</u>	<u>1,578,733</u>	<u>1,393,109</u>	<u>830,754</u>	<u>610,465</u>	<u>435,704</u>	<u>457,196</u>	<u>400,628</u>	<u>305,232</u>	<u>341,261</u>
Total Governmental Activities	<u>\$ 7,870,078</u>	<u>\$ 7,129,296</u>	<u>\$ 6,678,128</u>	<u>\$ 5,826,286</u>	<u>\$ 5,587,155</u>	<u>\$ 5,502,245</u>	<u>\$ 5,484,618</u>	<u>\$ 5,474,151</u>	<u>\$ 5,442,788</u>	<u>\$ 5,583,551</u>
Business -Type Activities										
Net Investment in Capital Assets	\$ 2,053,406	\$ 2,148,362	\$ 2,135,489	\$ 2,180,025	\$ 2,052,172	\$ 2,103,959	\$ 2,120,762	\$ 1,937,010	\$ 1,679,026	\$ 1,938,375
Restricted for Pension	194,571	231,405	3,165	0	0	0	0	0	0	0
Unrestricted	<u>1,009,687</u>	<u>867,798</u>	<u>1,014,784</u>	<u>726,433</u>	<u>668,867</u>	<u>536,110</u>	<u>375,847</u>	<u>269,070</u>	<u>489,682</u>	<u>339,858</u>
Total Business-Type Activities	<u>\$ 3,257,664</u>	<u>\$ 3,247,565</u>	<u>\$ 3,153,438</u>	<u>\$ 2,906,458</u>	<u>\$ 2,721,039</u>	<u>\$ 2,640,069</u>	<u>\$ 2,496,609</u>	<u>\$ 2,206,080</u>	<u>\$ 2,168,708</u>	<u>\$ 2,278,233</u>
Primary Government										
Net Investment in Capital Assets	\$ 7,114,310	\$ 7,093,643	\$ 7,201,250	\$ 7,020,596	\$ 6,932,417	\$ 7,067,541	\$ 7,100,132	\$ 6,993,505	\$ 6,775,698	\$ 7,170,283
Restricted For										
Pension	539,259	711,257	7,526	0	0	0	0	0	0	0
Highways and Streets	167,667	111,942	203,629	145,082	87,444	93,932	42,837	8,307	39,425	8,923
Drug Enforcement	2,565	1,565	1,565	1,530	1,459	1,459	1,459	1,459	1,459	1,459
Public Safety	11,252	11,292	9,703	8,349	7,542	7,568	3,756	7,262	0	0
Unrestricted	<u>3,292,689</u>	<u>2,446,532</u>	<u>2,407,893</u>	<u>1,557,187</u>	<u>1,279,332</u>	<u>971,814</u>	<u>833,043</u>	<u>669,698</u>	<u>794,914</u>	<u>681,119</u>
Total Primary Government	<u>\$ 11,127,742</u>	<u>\$ 10,376,231</u>	<u>\$ 9,831,566</u>	<u>\$ 8,732,744</u>	<u>\$ 8,308,194</u>	<u>\$ 8,142,314</u>	<u>\$ 7,981,227</u>	<u>\$ 7,680,231</u>	<u>\$ 7,611,496</u>	<u>\$ 7,861,784</u>

CITY OF NORRIS, TENNESSEE

SCHEDULE 2

**CHANGES IN NET POSITION
Last Ten Fiscal Years**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities										
General Revenues										
Property Taxes	\$ 790,038	\$ 777,440	\$ 780,950	\$ 777,466	\$ 702,511	\$ 713,334	\$ 704,808	\$ 718,580	\$ 711,358	\$ 679,942
Sales Tax	456,504	435,055	391,250	317,469	276,100	253,909	218,440	217,164	206,599	188,561
Wholesale Beer and Liquor Taxes	81,955	122,685	122,501	96,474	74,799	71,350	68,558	60,336	60,562	56,574
TVA In-Lieu of Taxes	19,226	16,602	18,620	20,036	19,291	18,472	18,380	19,116	18,880	18,023
Other Local Taxes	55,168	45,014	39,037	37,874	35,866	21,830	24,516	20,854	15,294	15,092
State Hall Income Taxes	5,507	10,172	20,113	17,562	28,273	29,555	34,713	45,847	46,752	31,964
Other State of Tennessee Taxes	6,267	5,269	4,607	2,901	3,988	4,042	3,804	4,109	4,102	4,105
Interest Income	13,368	7,611	2	4	3	7	9	18	18	18
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,477</u>	<u>25,864</u>	<u>4,697</u>	<u>1,833</u>	<u>7,382</u>	<u>2,866</u>
Total Governmental Activities	<u>1,428,033</u>	<u>1,419,848</u>	<u>1,377,080</u>	<u>1,269,786</u>	<u>1,155,308</u>	<u>1,138,363</u>	<u>1,077,925</u>	<u>1,087,857</u>	<u>1,070,947</u>	<u>997,145</u>
Business -Type Activities										
Interest Income	<u>3</u>	<u>0</u>	<u>3</u>	<u>7</u>	<u>16</u>	<u>15</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>0</u>
Total Business - Type Activities	<u>3</u>	<u>0</u>	<u>3</u>	<u>7</u>	<u>16</u>	<u>15</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>0</u>
Total Primary Government	<u>\$ 1,428,036</u>	<u>\$ 1,419,848</u>	<u>\$ 1,377,083</u>	<u>\$ 1,269,793</u>	<u>\$ 1,155,324</u>	<u>\$ 1,138,378</u>	<u>\$ 1,077,933</u>	<u>\$ 1,087,864</u>	<u>\$ 1,070,954</u>	<u>\$ 997,145</u>
Changes in Net Position										
Governmental Activities	\$ 740,782	\$ 451,167	\$ 812,620	\$ 239,131	\$ 84,910	\$ 17,627	\$ 10,467	\$ 31,363	\$ 93,928	\$ (49,310)
Business Type Activities	<u>10,099</u>	<u>94,128</u>	<u>246,980</u>	<u>185,419</u>	<u>80,970</u>	<u>143,460</u>	<u>290,529</u>	<u>37,372</u>	<u>43,063</u>	<u>289,049</u>
Total Primary Government Net Expenses	<u>\$ 750,881</u>	<u>\$ 545,295</u>	<u>\$ 1,059,600</u>	<u>\$ 424,550</u>	<u>\$ 165,880</u>	<u>\$ 161,087</u>	<u>\$ 300,996</u>	<u>\$ 68,735</u>	<u>\$ 136,991</u>	<u>\$ 239,739</u>

CITY OF NORRIS, TENNESSEE

SCHEDULE 2 (Continued)

**CHANGES IN NET POSITION
Last Ten Fiscal Years**

Expenses	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities:										
General Government	\$ 486,911	\$ 313,188	\$ 294,381	\$ 298,636	\$ 264,143	\$ 274,199	\$ 274,122	\$ 260,603	\$ 254,514	\$ 301,924
Public Safety	535,156	476,873	504,486	602,427	559,617	582,569	584,849	548,212	496,486	546,297
Public Works	359,096	273,015	264,385	325,602	277,722	350,928	297,795	274,978	286,716	238,717
Highways and Streets	29,971	178,054	22,450	22,450	85,973	26,945	26,897	101,156	32,157	101,599
Library and Archives	32,252	32,246	32,246	32,246	32,246	32,247	32,246	32,246	32,246	32,246
Conservation of Natural Resources & Parks	60,664	70,625	47,415	34,849	70,174	81,736	73,060	61,234	67,917	63,738
Refuse Collection	156,598	146,737	131,867	127,503	126,446	120,848	115,301	111,129	113,335	115,172
Other Natural Resources	6,927	5,742	5,195	4,566	12,316	7,580	6,466	6,240	2,758	3,284
Community Development	5,831	5,608	5,000	0	7,157	12,291	15,432	16,299	7,885	10,867
Total Governmental Activities	<u>1,673,406</u>	<u>1,502,088</u>	<u>1,307,425</u>	<u>1,448,279</u>	<u>1,435,794</u>	<u>1,489,343</u>	<u>1,426,168</u>	<u>1,412,097</u>	<u>1,294,014</u>	<u>1,413,844</u>
Business -Type Activities										
Water and Wastewater	1,053,274	869,159	719,023	731,506	745,020	746,484	703,570	689,125	630,506	619,660
Total Primary Government Expenses	<u>\$ 2,726,680</u>	<u>\$ 2,371,247</u>	<u>\$ 2,026,448</u>	<u>\$ 2,179,785</u>	<u>\$ 2,180,814</u>	<u>\$ 2,235,827</u>	<u>\$ 2,129,738</u>	<u>\$ 2,101,222</u>	<u>\$ 1,924,520</u>	<u>\$ 2,033,504</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 42,955	\$ 57,478	\$ 52,386	\$ 47,130	\$ 38,197	\$ 42,020	\$ 42,234	\$ 37,712	\$ 41,990	\$ 34,147
Public Safety	6,517	4,082	8,365	5,337	11,837	16,609	13,505	14,053	8,550	6,421
Conservation of Natural Resources & Parks	84,938	72,276	78,415	67,054	70,874	80,005	87,243	86,301	72,968	119,100
Refuse Collection	145,962	138,816	137,795	129,839	127,783	126,015	125,906	125,884	123,192	121,901
Other Natural Resources	1,598	1,014	681	714	932	1,595	1,302	934	798	1,360
Operating Grants and Contributions	704,185	259,741	465,323	167,550	115,772	102,363	88,520	90,719	69,497	84,460
Total Governmental Activities Program Revenues	<u>986,155</u>	<u>533,407</u>	<u>742,965</u>	<u>417,624</u>	<u>365,395</u>	<u>368,607</u>	<u>358,710</u>	<u>355,603</u>	<u>316,995</u>	<u>367,389</u>
Business-Type Activities:										
Charges for Services:										
Water and Wastewater	1,063,370	963,287	966,000	916,918	825,224	817,321	788,269	698,926	672,812	634,479
Operating Grants and Contributions	0	0	0	0	750	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	72,608	205,822	27,564	750	274,230
Total Business-Type Activities Program Revenue	<u>1,063,370</u>	<u>963,287</u>	<u>966,000</u>	<u>916,918</u>	<u>825,974</u>	<u>889,929</u>	<u>994,091</u>	<u>726,490</u>	<u>673,562</u>	<u>908,709</u>
Total Primary Government Program Revenues	<u>\$ 2,049,525</u>	<u>\$ 1,496,694</u>	<u>\$ 1,708,965</u>	<u>\$ 1,334,542</u>	<u>\$ 1,191,369</u>	<u>\$ 1,258,536</u>	<u>\$ 1,352,801</u>	<u>\$ 1,082,093</u>	<u>\$ 990,557</u>	<u>\$ 1,276,098</u>
Net (Expenses)/Revenues										
Governmental Activities	\$ (687,251)	\$ (968,681)	\$ (564,460)	\$ (1,030,655)	\$ (1,070,398)	\$ (1,120,736)	\$ (1,067,458)	\$ (1,056,494)	\$ (977,019)	\$ (1,046,455)
Business Type Activities	10,096	94,128	246,977	185,412	80,954	143,445	290,521	37,365	43,056	289,049
Total Primary Government Net Expenses	<u>\$ (677,155)</u>	<u>\$ (874,553)</u>	<u>\$ (317,483)</u>	<u>\$ (845,243)</u>	<u>\$ (989,444)</u>	<u>\$ (977,291)</u>	<u>\$ (776,937)</u>	<u>\$ (1,019,129)</u>	<u>\$ (933,963)</u>	<u>\$ (757,406)</u>

CITY OF NORRIS, TENNESSEE

SCHEDULE 3

**FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years**

Fiscal Year	General Fund						All Other Governmental Funds Reported In: Special Revenue Funds				
	Unassigned	Assigned	Committed	Restricted	Non-Spendable	Total	Unassigned	Assigned	Committed	Restricted	Total
2023	\$ 1,927,320	\$ 6,091	\$ 54,131	\$ 11,252	\$ 15,458	\$ 2,014,252	\$ 0	\$ 30,546	\$ 66,861	\$ 421,888	\$ 519,295
2022	1,610,188	6,091	48,523	11,923	5,781	1,682,506	0	264,834	60,721	113,507	439,062
2021	1,169,713	6,091	37,581	9,703	0	1,223,088	0	261,615	56,328	205,194	523,137
2020	738,203	6,091	31,210	8,349	0	783,853	0	203,209	51,631	146,613	401,453
2019	545,651	6,091	24,454	7,542	0	583,738	0	181,498	47,881	88,903	318,282
2018	392,251	6,091	28,221	7,568	0	434,131	0	172,493	43,693	95,391	311,577
2017	384,844	14,049	18,525	3,756	0	421,174	0	183,114	38,931	44,296	266,341
2016	350,281	15,512	18,110	7,262	0	391,165	0	172,893	32,882	9,766	215,541
2015	257,964	35,806	20,045	0	0	313,815	0	170,583	26,779	40,884	238,246
2014	129,872	35,806	13,342	0	0	179,020	0	165,331	21,762	10,382	197,475

CITY OF NORRIS, TENNESSEE

SCHEDULE 4

**CHANGES IN BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Local Taxes	\$ 1,180,819	\$ 1,197,602	\$ 1,163,680	\$ 1,081,748	\$ 942,666	\$ 919,436	\$ 893,132	\$ 885,090	\$ 869,856	\$ 823,617
Licenses and Permits	89,644	61,142	66,304	52,109	48,592	57,045	75,161	71,629	63,239	64,376
State of Tennessee	283,991	308,185	616,607	299,822	287,108	250,070	232,462	256,783	245,432	221,374
Federal Government	475,206	0	0	0	3,108	8,050	0	0	0	0
Local Government	0	42,400	12,000	40,350	3,300	3,300	3,300	3,300	3,300	14,687
Charges for Services	147,062	139,844	138,828	130,890	128,866	127,124	127,192	127,204	124,556	123,264
Use of Money or Property	38,747	40,786	54,122	60,615	60,331	65,473	54,341	52,016	51,171	88,886
Fines, Forfeitures, and Penalties	6,517	4,082	8,365	5,337	11,837	16,609	13,505	14,053	8,550	6,421
Contributions and Donations	18,340	26,080	21,508	16,507	20,418	33,999	32,844	31,552	14,456	19,043
Other	172,221	113,512	38,631	31	14,477	25,864	4,697	1,833	7,382	2,866
Total Revenues	2,412,547	1,933,633	2,120,045	1,687,409	1,520,703	1,506,970	1,436,634	1,443,460	1,387,942	1,364,534
Expenditures										
General Government	482,691	298,842	274,656	280,275	240,203	310,635	263,379	266,796	256,035	279,921
Public Safety	659,509	566,960	512,622	547,464	527,183	525,865	553,604	542,900	485,316	525,022
Public Works	604,948	311,520	602,034	390,032	303,709	347,770	304,790	261,530	315,090	253,617
Parks and Recreation	28,734	20,121	14,582	5,630	15,999	25,208	15,850	33,847	14,112	10,399
Highways and Streets	0	148,710	0	0	63,523	2,919	1,500	74,531	5,532	74,974
Library and Archives	32,248	32,246	32,246	32,246	32,246	32,247	32,246	32,246	32,246	32,246
Conservation of Natural Resources	23,082	41,428	20,146	16,407	35,609	63,417	47,254	43,249	39,923	38,527
Refuse Collection	156,598	146,737	131,867	127,503	126,446	120,848	115,301	111,129	113,335	115,172
Other Natural Resources	6,927	5,742	5,195	4,566	12,316	7,580	6,466	6,288	2,902	3,284
Community Development	5,831	5,608	5,000	0	7,157	12,291	15,432	16,299	7,885	10,867
Total Expenditures	2,000,568	1,577,914	1,598,348	1,404,123	1,364,391	1,448,780	1,355,822	1,388,815	1,272,376	1,344,029
Excess of Revenues Over (Under) Expenditures	411,979	355,719	521,697	283,286	156,312	58,190	80,812	54,645	115,566	20,505
Other Financing Sources (Uses)										
Debt Proceeds	0	0	0	0	0	0	0	0	60,000	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	60,000	0
Net Change in Fund Balances	\$ 411,979	\$ 355,719	\$ 521,697	\$ 283,286	\$ 156,312	\$ 58,190	\$ 80,812	\$ 54,645	\$ 175,566	\$ 20,505
Debt Service as a % of Noncapital Expenditures	0.00 %	0.00 %	0.00 %	0.00 %	0.05 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %

CITY OF NORRIS, TENNESSEE

SCHEDULE 5

**LOCAL TAX REVENUES BY SOURCE OF ALL GOVERNMENTAL FUNDS
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Local Option Sales Tax</u>	<u>Wholesale Liquor Tax</u>	<u>Wholesale Beer Tax</u>	<u>Mixed Drink Tax</u>	<u>Gross Receipts Business Taxes</u>	<u>Cable TV Franchise Taxes</u>	<u>Total</u>
2023	\$ 790,038	\$ 264,039	\$ 32,534	\$ 49,421	\$ 5,657	\$ 18,847	\$ 16,021	\$ 1,176,557
2022	777,440	252,463	59,581	63,104	3,683	19,467	21,864	1,197,602
2021	780,950	221,191	61,074	61,427	2,577	14,905	21,555	1,163,679
2020	777,466	169,934	56,267	40,207	2,771	13,864	21,239	1,081,748
2019	702,511	129,490	43,360	31,439	1,841	9,938	24,087	942,666
2018	713,334	112,922	39,283	32,067	1,497	7,920	12,412	919,435
2017	704,808	95,250	36,832	31,726	1,910	10,557	12,049	893,132
2016	718,580	85,320	31,260	29,076	1,378	7,658	11,818	885,090
2015	711,358	82,642	34,224	26,338	0	3,452	11,842	869,856
2014	679,942	72,009	29,439	27,135	0	3,501	11,591	823,617

CITY OF NORRIS, TENNESSEE

SCHEDULE 6

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Utility Property</u>	<u>Total Taxable Assessed Value</u>	<u>Direct Tax Rate</u>	<u>Actual Taxable Value</u>	<u>Percentage of Actual Taxable Value</u>
2023	\$ 48,427,650	\$ 4,430,705	\$ 308,796	\$ 53,167,151	\$ 1.5439	\$ 182,685,905	29.10%
2022	48,918,667	4,522,141	441,139	53,881,947	1.5439	180,384,337	29.87%
2021	47,583,128	4,003,867	435,718	52,022,713	1.5439	175,296,667	29.68%
2020	47,021,600	3,818,334	401,855	51,241,789	1.7800	148,062,634	34.61%
2019	49,354,900	3,788,659	418,030	53,561,589	1.7800	150,395,934	35.61%
2018	47,742,300	3,832,759	374,152	51,949,211	1.6700	148,456,559	34.99%
2017	47,742,300	3,764,591	699,287	52,206,178	1.6700	150,023,668	34.80%
2016	47,858,900	3,393,376	822,677	52,074,953	1.6700	147,905,153	35.21%
2015	49,219,800	3,596,322	859,901	53,676,023	1.5500	159,217,123	33.71%
2014	50,226,700	3,873,497	742,888	54,843,085	1.5500	159,960,985	34.29%

Notes: (A) Assessment Rates are set by Tennessee State Law as follows:
Real Property: Residential and Farm at 25% of value.
Commercial and Industrial at 40% of value
Personal Property at 30% of value
Public Utilities at 55% of value (Railroads at 40%)

Source: Anderson County Property Assessors Office.

CITY OF NORRIS, TENNESSEE

SCHEDULE 7

**DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Direct Rate City of Norris</u>	<u>Overlapping Rate Anderson County</u>
2023	1.54	2.63
2022	1.54	2.63
2021	1.54	2.63
2020	1.78	2.89
2019	1.78	2.89
2018	1.67	2.79
2017	1.67	2.79
2016	1.67	2.79
2015	1.55	2.37
2014	1.55	2.37

Note: Each governmental unit uses the same property tax assessment rolls which were certified at the time of the most recent reappraisal of property in fiscal year 2020. The Anderson County rate includes the Anderson County Board of Education.

CITY OF NORRIS, TENNESSEE

SCHEDULE 8

**PRINCIPAL PROPERTY TAXPAYERS
Current Fiscal Year and Nine Years Ago**

Taxpayer	FY 2023			FY 2014		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Meadow View Senior Living	\$ 1,499,711	1	3.02%	\$ 1,425,360	1	2.60%
TN Quality Investment	1,322,440	2	2.66%	1,229,080	2	2.24%
Chris Mitchell and Pam Turner	1,054,400	3	2.12%	0	N/A	
SMV	1,038,280	4	2.09%	1,000,840	3	1.82%
Hensley Holding	663,240	5	1.34%	768,886	5	1.40%
Norris Garden Apts.	655,234	6	1.32%	602,040	9	1.10%
Merry Meeting, LLC	635,280	7	1.28%	0	N/A	
Perfect Polish/Concrete Pol.	493,123	8	0.99%	635,572	7	1.16%
ACS Quality Builders Inc	465,150	9	0.94%	0	N/A	
Richard and Mandy Teague	369,350	10	0.74%	0	N/A	
John Barnes		N/A		947,000	4	1.73%
AWP		N/A		656,300	6	1.20%
AT & T - BellSouth		N/A		608,562	8	1.11%
John R. Irwin and Others		N/A		489,545	10	0.89%
TOTAL	\$ 8,196,208		16.51%	\$ 8,363,185		15.25%

Source: Anderson County Property Assessors Office

CITY OF NORRIS, TENNESSEE

SCHEDULE 9

**PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	\$ 755,264	\$ 741,830	98.22 %	\$ 0	\$ 741,830	98.22 %
2022	741,808	715,123	96.40	20,120	735,243	99.12
2021	734,643	725,351	98.74	9,292	734,643	100.00
2020	758,748	734,479	96.80	23,388	757,867	99.88
2019	689,901	680,036	98.57	8,961	688,997	99.87
2018	685,846	672,855	98.11	12,972	685,827	100.00
2017	700,159	692,499	98.91	7,660	700,159	100.00
2016	688,982	681,170	98.87	7,702	688,872	99.98
2015	680,940	662,216	97.25	18,535	680,751	99.97
2014	683,204	663,839	97.17	19,365	683,204	100.00

Sources: Anderson County Property Assessors Office and City of Norris

CITY OF NORRIS, TENNESSEE

SCHEDULE 10

**DIRECT AND OVERLAPPING LOCAL OPTION SALES TAX RATES
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Direct Rate City of Norris</u>	<u>Overlapping Rate Anderson County</u>
2023	2.75 %	2.75 %
2022	2.75	2.75
2021	2.75	2.75
2020	2.75	2.75
2019	2.75	2.75
2018	2.75	2.75
2017	2.75	2.75
2016	2.75	2.75
2015	2.75	2.75
2014	2.75	2.75

Sources: City of Norris and Anderson County Finance Departments

Note: The sales tax rates may be changed by a vote of the Norris City Council, Anderson County Commission or by voter referendum.

CITY OF NORRIS, TENNESSEE

SCHEDULE 11

**RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities		Business Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	Capital Outlay Notes	Revenue Bonds	Revenue Bonds	Capital Outlay Notes			
2023	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0
2022	0	0	0	0	0	0.00%	0
2021	0	0	0	96,000	96,000	0.19%	59
2020	0	0	0	118,110	118,100	0.22%	72
2019	0	0	0	139,400	139,400	0.28%	86
2018	0	0	0	160,000	160,000	0.31%	98
2017	71,800	0	0	180,000	251,800	0.50%	155
2016	88,400	0	0	199,300	287,700	0.59%	177
2015	104,500	0	0	218,000	322,500	0.65%	198
2014	52,600	0	0	0	52,600	0.10%	32

Source: See Demographic and Economic Statistics on page 77 for personal income and population data.

CITY OF NORRIS, TENNESSEE

SCHEDULE 12

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid With Property Taxes			
Overlapping Debt:			
Anderson County Government including			
Board of Education City of Norris	\$ 45,630,759	2.07%	\$ 946,063
Direct Debt	<u>0</u>	0.00%	<u>0</u>
Total Direct and Overlapping Debt	<u>\$ 45,630,759</u>	2.07%	<u>\$ 946,063</u>

Source: City of Norris and Anderson County Finance Department

Note: The City's direct debt does not include the Waterworks Fund's 2015 Capital Outlay.

Note: Overlapping governments are those that are within the geographic boundary of the City. This schedule estimates the portion of the outstanding debt of Anderson County that is borne by the residents and taxpayers of Norris. For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated by determining the portion of the County's total taxable assessed value that is within the City's boundary and dividing it by the total taxable assessed value that is within the City's boundary and dividing it by the County's and City's taxable assessed value.

CITY OF NORRIS, TENNESSEE

SCHEDULE 13

LEGAL DEBT MARGIN
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Debt Applicable to the Limit as a Percentage of Debt Limit</u>
2023	\$ 5,316,715	\$ 0	\$ 5,316,715	0
2022	5,388,195	0	5,388,195	0
2021	5,202,271	0	5,202,271	0
2020	5,124,179	0	5,124,179	0
2019	5,356,159	0	5,356,159	0
2018	5,194,921	0	5,194,921	0
2017	5,220,618	71,800	5,148,818	1.32%
2016	5,207,495	88,400	5,119,095	1.70%
2015	5,367,602	104,500	5,045,102	1.95%
2014	5,484,309	52,600	5,431,709	0.96%

Note: Tennessee Code Annotated Section 6-57-201 to 212 limits the amount of general obligation debt to 10% of total assessed value of taxable property.

CITY OF NORRIS, TENNESSEE

SCHEDULE 14

**PLEDGED REVENUE
Last Ten Fiscal Years**

Fiscal Year	Available Revenues (A)	Less: Operating Expenses (B)	Net Revenues Available	Debt Service			Coverage Ratio
				Principal	Interest	Total	
2023	\$ 1,063,370	\$ 957,534	\$ 105,836	\$ 0	\$ 0	\$ 0	0
2022	963,287	768,242	195,045	96,000	2,032	98,032	1.99
2021	966,000	615,904	350,096	22,100	3,586	25,686	13.63
2020	916,918	639,620	277,298	21,300	4,313	25,613	10.83
2019	825,224	645,005	180,219	20,600	5,015	25,615	7.04
2018	817,336	646,781	170,555	20,000	5,695	25,695	6.64
2017	788,277	607,217	181,060	19,300	6,353	25,653	7.06
2016	698,933	600,885	98,048	18,700	6,990	25,690	3.82
2015	672,819	551,977	120,842	0	2,597	2,597	46.53
2014	634,479	555,499	78,980	0	0	0	0

Notes (A) Available revenues includes operating revenues.

(B) Operating expenses excludes depreciation.

CITY OF NORRIS, TENNESSEE

SCHEDULE 15

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years

Calendar Year	(A) Population	Total Personal Income	(B) Per Capita Personal Income	(C) Median Age	(D) Unemployment % Rate
2022	1,599	\$ 82,246,164	\$ 51,436	42.1	2.93
2021	1,599	81,390,691	50,901	43.1	3.83
2020	1,629	76,885,542	47,198	43.3	6.71
2019	1,629	71,822,610	44,090	49.3	3.56
2018	1,629	68,341,437	41,953	49.0	3.77
2017	1,629	65,379,915	40,135	49.0	3.94
2016	1,629	64,449,756	39,564	43.0	4.88
2015	1,629	62,859,852	38,588	49.0	5.78
2014	1,629	60,887,133	37,377	42.0	6.83
2013	1,629	59,021,928	36,232	42.4	7.90

Notes:

- (A) Data is from the U.S. Census Bureau from the U.S. Census
- (B) U.S. Department of Commerce, Bureau of Economic Analysis. Per capita personal income rate is for Anderson County.
- (C) Data is from the U.S. Census Bureau. Median age is for Anderson County. Separate data for the City is not available.
- (D) Tennessee Department of Labor and Workforce Development. Unemployment Rate is for Anderson County. Separate data for the City is not available.

CITY OF NORRIS, TENNESSEE

SCHEDULE 16

**PRINCIPAL EMPLOYERS
Current Fiscal Year and Nine Years Ago**

Employer	FY 2023			FY 2014		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Anderson County Board of Education	105	1	15.91%	88	3	13.54%
Tennessee Valley Authority	89	2	13.48%		n/a	0.00%
Norris Health & Rehab Center	88	3	13.33%	120	1	18.46%
The Pipe Doctor	69	4	10.45%	41	5	6.31%
Perfect Polish/Concrete Polishing Technologies	51	5	7.73%	73	4	11.23%
Meadowview Senior Living	25	6	3.79%	31	6	4.77%
Camelot - Norris Academy		n/a		116	2	17.85%
TOTAL	427		64.70%	469		72.16%

Source: Individual company or organization.

Note: The City of Norris is a small residential community with few local employers.

CITY OF NORRIS, TENNESSEE

SCHEDULE 17

**FULL-TIME-EQUIVALENT CITY EMPLOYEES BY FUNCTION
Last Ten Fiscal Years**

Full-Time-Equivalent City Employees as of June 30, 2023

Fiscal Year	by Function				Total
	General Government	Public Safety	Public Works	Waterworks	
2023 (D)	4.5	7.0	4.0	5.0	20.5
2022 (D)	3.5	7.0	4.0	4.5	19.0
2021 (D)	3.5	7.5	3.5	4.5	19.0
2020 (D)	3.5	7.5	3.5	4.5	19.0
2019 (C)	3.5	7.5	3.5	4.5	19.0
2018 (B)	3.5	8.5	4.5	4.5	21.0
2017 (B)	3.5	9.5	4.5	4.0	21.5
2016 (B)	3.5	9.5	4.5	4.0	21.5
2015 (B)	3.5	9.5	4.5	4.0	21.5
2014 (B)	3.5	9.5	4.5	4.0	21.5

Source: City of Norris Budget

Notes: (A) A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

(B) Budget includes 18 regular full-time and 3.5 part-time employees.

(C) Budget includes 17 regular full-time and 5.0 part-time employees.

(D) Budget includes 16 regular full-time and 4.0 part-time employees.

CITY OF NORRIS, TENNESSEE
SCHEDULE 18
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years

Function	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government:										
Building Permits Issued (calendar year)	31	21	39	27	23	21	43	26	49	30
Estimated Value of Permits	\$ 4,672,817	\$ 6,166,082	\$ 1,569,893	\$ 1,679,607	\$ 817,500	\$ 807,355	\$ 2,168,714	\$ 534,645	\$ 1,278,050	\$ 1,424,621
Building Inspections	45	20	64	82	53	25	36	133	119	81
Public Safety:										
Police:										
Arrests	15	4	16	15	31	53	23	12	6	6
Traffic Violations	134	175	83	52	76	137	18	73	100	150
Fire:										
Emergency Responses	274	119	76	76	149	96	80	133	280	118
Fires Extinguished	36	13	0	0	7	13	8	5	7	7
Inspections	10	10	10	10	10	10	6	20	0	47
Public Works:										
Street Resurfacing (miles)	N/A	1.1	N/A	N/A	N/A	N/A	N/A	0.7	N/A	0.8
Water:										
New Connections	1	5	2	2	3	1	5	3	1	1
Average Daily Consumption (thousands of gallons)	272	242	235	229	215	233	226	219	237	220
Wastewater:										
New Connections	1	1	2	1	0	0	1	2	0	1
Average Daily Treatment (thousands of gallons)	138	132	138	159	155	158	156	100	132	103

Source: Various city departments.
Note: N/A = Data not available or not applicable

CITY OF NORRIS, TENNESSEE

SCHEDULE 19

**WATERWORKS CUSTOMER STATISTICS AND RATES
Last Ten Fiscal Years**

Fiscal Year	Active Customer Accounts		Water		Wastewater	
	Water	Wastewater	Minimum Bill (B)	Rates per (C) 1,000 Gallons	Minimum Bill (B)	Rate per (D) 1,000 Gallons
2023	795	576	\$ 26.96	\$ 9.31	\$ 55.01	\$ 9.44
2022	798	575	24.51	8.46	44.01	7.55
2021	784	566	24.51	8.46	44.01	7.55
2020	776	563	24.51	8.46	44.01	7.55
2019	773	557	19.37	6.46	44.01	7.55
2018	771	554	18.90	6.30	41.91	7.19
2017	779	563	18.44	6.15	38.99	6.69
2016	765	558	18.44	6.15	36.27	6.22
2015	763	560	17.99	6.00	32.97	5.65
2014	761	545	17.14	5.71	29.97	5.14

Notes: (A) Rates are based upon a single family residence

(B) Minimum bill is based upon the first 3,000 gallons of water purchase 2008 - 2015.
Minimum bill is based upon the first 2,000 gallons of water purchase 2016 - 2017.
Minimum bill is based upon the first 2,000 gallons of water purchase 2017 - 2023.

(C) The water rate per 1,000 gallons is based upon purchases in excess of the first 3,000 gallons from 2008 - 2015. The water rate per 1,000 gallons is based first 2,000 gallons from 2016 - 2023.

(D) The wastewater rate per 1,000 gallons is based upon the next 7,000 gallons of water purchased.

CITY OF NORRIS, TENNESSEE

SCHEDULE 20

**WATER PRODUCED, SOLD AND CONSUMED
Last Ten Fiscal Years**

Fiscal Year	Gallons of Water (In Thousands)			Percent Lost
	Water Produced	Water Sold and Consumed	Water Unbilled	
2023	99,243	82,815	10,428	10.5%
2022	88,329	79,030	9,299	10.5%
2021	93,151	84,541	8,755	9.6%
2020	90,863	67,689	13,271	14.6%
2019	86,550	74,512	12,038	13.9%
2018	84,898	75,523	9,375	11.0%
2017	82,451	73,453	8,998	10.9%
2016	79,852	69,482	10,370	13.0%
2015	85,814	72,683	13,131	15.3%
2014	80,309	69,763	10,546	13.1%

CITY OF NORRIS, TENNESSEE

SCHEDULE 21

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire Stations	1	1	1	1	1	1	1	1	1	1
Public Works:										
Streets (miles)	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2	13.2
Sidewalks (miles)	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Traffic Signals	1	1	1	1	1	1	1	1	1	1
Parks and Recreation:										
Acreage	2730	2730	2730	2730	2730	2730	2730	2730	2730	2730
Playgrounds	3	3	3	2	3	3	3	3	3	3
Community Centers	1	1	1	1	1	1	1	1	1	1
Picnic Shelter	3	3	3	1	3	3	3	3	3	3
Water:										
Treatment Plant	1	1	1	1	1	1	1	1	1	1
Water Mains (miles)	25	25	25	25	25	25	25	25	25	25
Service Connections	798	798	784	783	773	779	779	761	761	761
Fire Hydrants	128	128	128	128	128	128	128	128	132	132
Daily Treatment Capacity (thousand of gallons)	532	532	532	532	532	532	532	532	532	532
Water Reservoirs	3	3	3	3	3	3	3	3	3	3
Storage Capacity (thousands of gallons)	850	850	850	850	850	850	850	850	850	850
Wastewater:										
Treatment Plant	1	1	1	1	1	1	1	1	1	1
Sanitary Sewers (miles)	16	16	16	16	16	16	16	16	16	16
Service Connections	576	575	566	563	557	563	563	539	554	554
Daily Treatment Capacity (thousands of gallons)	200	200	200	200	200	200	200	200	200	200

Source: Various city departments.

Note: N/A = Data not available or not applicable.

COMPLIANCE SECTION

CITY OF NORRIS, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2023

<u>Federal Grantor/Pass-through Grantor Program</u>	<u>Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
Federal Awards				
U.S. Department of the Treasury				
Passed through the Tennessee Department of Finance & Administration:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ <u>0</u>	\$ <u>475,335</u>
Total U.S. Department of Treasury			<u>0</u>	<u>475,335</u>
Total Federal Awards			<u>0</u>	<u>475,335</u>
State Financial Assistance				
			<u>0</u>	<u>0</u>
Total Federal Awards and State Financial Assistance			\$ <u><u>0</u></u>	\$ <u><u>475,335</u></u>

CITY OF NORRIS, TENNESSEE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2023

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of City of Norris (the "City") and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position, or cash flows of the City.

Federal Financial Assistance. The Single Audit Act Amendments of 1996 (Public Law 104-156) and Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations or other assistance. Federal financial assistance does not include direct federal cash assistance to individuals.

Direct Payments. Assistance received directly from the Federal government is classified as direct payments on the Schedule.

Pass-through Payments. Assistance received in a pass-through relationship from entities other than the Federal government is classified as pass-through payments on the Schedule.

Major Programs. The Single Audit Act Amendments of 1996 and Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the City were defined using a risk-based approach in accordance with Uniform Guidance.

Assistance Listing Number. The Assistance Listing Number (formerly known as Catalog of Federal Domestic Assistance or CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (Assistance Listing Number or ALN), which is reflected in the Schedule.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 - INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect rate as allowed under Uniform Guidance.

NOTE 4 - CONTINGENCIES

The federal and state awards received by the government are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, the grantor agency could make a claim for reimbursement.



PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
TELEPHONE 865-769-0660
FAX 865-769-1660
www.pughcpas.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor, Members of City Council,
and City Manager of City of Norris
Norris, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, each major fund, budgetary comparisons for the general fund and the aggregate remaining fund information of City of Norris, Tennessee (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 20, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-002, that we consider to be a significant deficiency.



An independently owned member
RSM US Alliance



TSCPA
Members of the Tennessee Society
Of Certified Public Accountants

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompany Schedule of Findings and Responses as item 2023-001.

City of Norris, Tennessee's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Norris' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Norris' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
December 20, 2023

CITY OF NORRIS, TENNESSEE
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2023

2023-001 - Water Quality Control Act

Criteria or Specific Requirements - The Norris Water Commission is required to comply with the Water Quality Control Act.

Condition - The Commission is in violation of the Water Quality Control Act.

Cause and Effect - The City is exposed to regulatory action from the Tennessee Department of Environment and Conservation.

Recommendations - We recommend that the City take measures to comply with the Water Quality Control Act and its developed corrective action plan (CAP).

Management's Response - We concur with the finding and recommendation. The City of Norris and Norris Water Commission continue to provide reports pursuant to the terms of the director's order.

2023-002 - Bank Reconcilements

Criteria or Specific Requirements – Management is responsible for designing and following internal controls that provide reasonable assurance regarding the reliability of financial reporting. Timely and accurate bank reconcilements are a key control in the process.

Condition - We noted bank account reconcilements throughout the 2023 fiscal were not being completed timely and discrepancies researched and resolved. Additionally, bank account reconcilements were not formally being reviewed and approved.

Cause and Effect - The City had experienced personnel turnover in the accounting and the management monitoring oversight functions. This had caused preparation and posting of the bank reconcilements to become untimely. Inaccurate accounting records and financial reports limit access to financial information used by City officials, the public, state and federal agencies, and other interest parties.

Recommendations - We recommend that a member of management receive the unopened bank statements, review the transactions posted to the account, and examine cancelled checks or images of cancelled checks to determine their propriety prior to the reconciliation. In addition, this person should review and approve the bank reconcilements when they are completed. The review of the bank reconcilements should include the following: verify that the book balance on the reconciliation agrees to the general ledger and the bank balance agree to the bank statement; compare dates and amount of deposits as shown on the bank statement with the cash receipts journal for a sample of deposits; investigate bank transfers to determine that both sides of the transactions have been properly recorded on the books, and review old outstanding items for propriety.

Management's Response - We concur with the finding and recommendation. Management has taken steps to ensure that procedures surrounding bank reconcilements have been implemented during fiscal year 2023. We continue to monitor and improve this process and now consider the matter resolved.

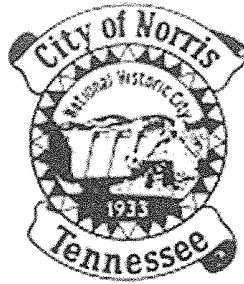
CITY OF NORRIS, TENNESSEE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2023

Financial Statement Findings:

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2022-001	Expenditures Exceed Appropriations	Corrected
2022-003	Bank Reconcilements	Partially Corrected / 2023-002
2022-004	Internal Control Over Financial Reporting	Corrected
2022-005	Accrual of Employee Leave	Corrected

Compliance Findings:

Prior Year Finding Number	Finding Title	Status / Current Year Finding Number
2022-001	Expenditures Exceed Appropriations	Corrected
2022-002	Water Quality Control Act	Repeated / 2023-001



MANAGEMENT'S CORRECTIVE ACTION PLAN

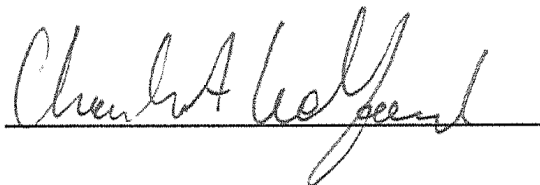
For the Year Ended June 30, 2023

2023-001: Water Quality Control Act

Contact Person Responsible for Corrective Action: Tony Wilkerson, Superintendent

Corrective Action Planned: We concur with the finding and recommendation.

Anticipated Completion Date: Management will implement the corrective actions immediately. The City of Norris and Norris Water Commission continue to provide reports pursuant to the terms of the director's order.

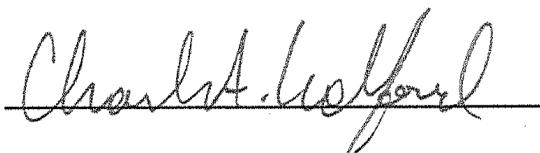
Signature: 

2023-002: Bank Reconcilements

Contact Person Responsible for Corrective Action: Charles Adam Ledford, City Manager

Corrective Action Planned: We concur with the finding and recommendation. Management has taken steps to ensure timely and accurate bank reconcilements. We will continue to improve our processes and consider this matter now resolved.

Anticipated Completion Date: Management will implement the corrective actions immediately.

Signature: 



City of Norris Public Notice

Budget Procedures and Budget Meetings for the 2024-2025 Fiscal Year

Reference: TCA 6-56-206, budget estimates. This law also provides for a budget calendar, which is summarized below:

- **January 2024 – Initial Preparation.**
City Manager will submit a calendar for the 2024-25 Budget. Department Heads and Appendage Boards/Commissions to receive capital, and O & M budget documents.
- **February 2024 – Internal Preparation.**
City Manager will meet with Department Heads and Appendage Boards/Commissions to review current year spending and propose 2024-2025 spending and capital recommendations.
- **March 2024 – Internal Finalization.**
City Manager will finalize internal plans with Department Heads and Appendage Boards/Commissions to submit a consolidated budget.
- **April 8, 2024 – 5:30 p.m. Budget Workshop.**
City Manager will present budget assumptions to determine key drivers.
- **April 15, 2024 – 5:00 p.m. Budget Workshop.**
City Manager shall file a consolidated budget document with the Council Members in a budget workshop. Additional workshops may be scheduled at the discretion of Council.
- **April 29, 2024 – 5:00 p.m. Budget Workshop.**
City Manager shall file a consolidated budget document with the Council Members in a budget workshop. Additional workshops may be scheduled at the discretion of Council.
- **May 13, 2024 – 6:00 p.m. Council Meeting.**
The Council Members to review and adopt the annual Budget on first reading. Council Members shall also recommend a capital outlay plan. The Council Members shall review a synopsis of the proposed budget and a statement of the tax rate required to finance the proposed budget.
- **May 23, 2024 – Public Hearing Notice.**
The proposed budget and a notice of a Public Hearing shall be published in a newspaper having general circulation in the City.
- **June 6, 2024 – 5:00 p.m. Public Hearing.**
Public Hearing on proposed 2024-2025 budget.
- **June 10, 2024 – 6:00 p.m. Council Meeting.**
2024-2025 Budget presented to Norris City Council for final reading of Ordinance

Community Development Board Project: “Norris Entrance Signs Upgrade”

Statement of Need:

The City of Norris entrance signs located at East Norris Rd & West Norris Rd could benefit from a rejuvenation which then presents the opportunity to consider a redesign.

Proposal:

What to keep:

- Current look and “feel” to preserve history
- Existing stone bases to reduce cost
- Night time electric lighting

What to change:

- Simply the sign content by removing all names of Norris organizations
- Replace wood with more durable materials that request less maintenance

Expected Cost:

- \$8257.00 for the 2-sided west entrance sign
- \$7788.00 for the single-sided east entrance sign

Funding Sources:

- \$ from monies donated by the Clinton Chamber of Commerce
- \$ from Norris General Fund and/or monies raised from the community

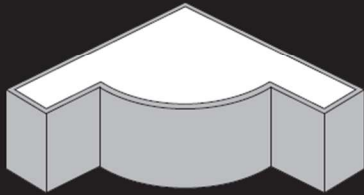
Additional Information:

- VENDOR: Val-U-Signs, Oak Ridge
- The stone base of the west entrance sign appears to need some cosmetic maintenance
- Replacement signs will a multi-layered product comprised of polystyrene and a proprietary Poly-Amor™ Coating attached to a heavy gauge stainless steel sheet for stabilization. See attached page for description of the Poly- Amor™ Coating.
- The Norris Gardens Chestnut Rd entrance sign is made of Poly Amor™. Ignore the sign’s artificial base pillars because we will be keeping our existing natural stone bases.



Poly-Armor™ Coating

Architectural Sign Structures Accents & Details



we use a proprietary plastic coating to encapsulate and protect our structures from the effects of freeze-thaw, mechanical impact and abrasion. This durable polymer provides protection that far exceed the requirements of your City, State and Federal zoning authorities.

We understand that every day is not 75 and sunny. To prove our signs are the best, we tested our monument structures under real world, extreme weather conditions - from sub-zero temperatures to desert heat. The results of our testing prove your monument sign will stand the test of time.



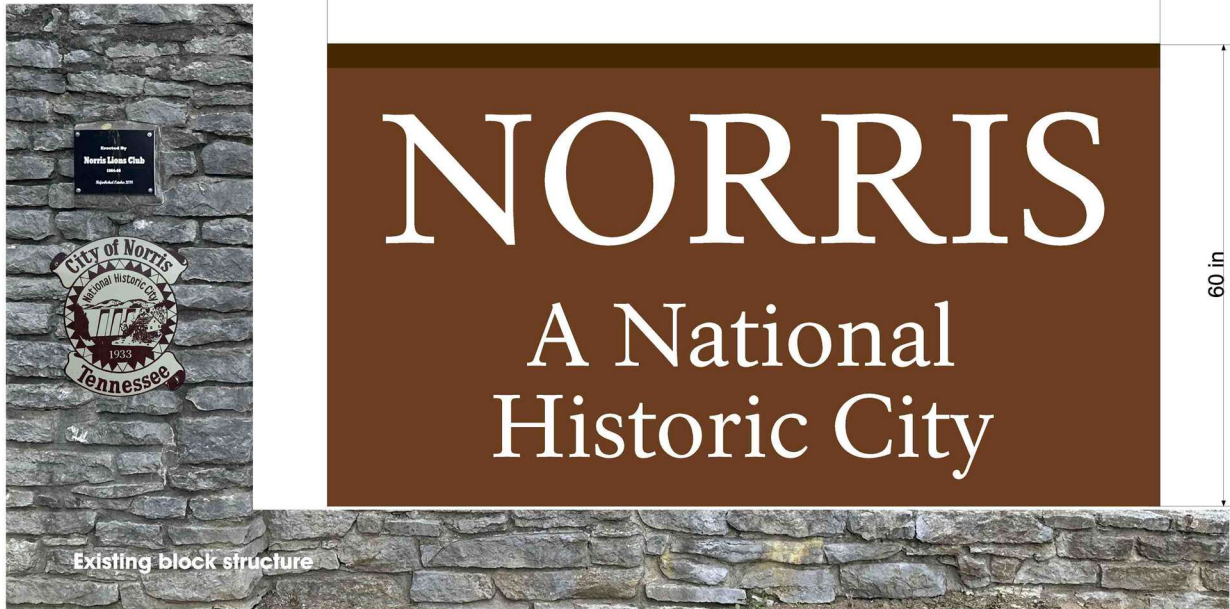
Poly-Armor™ @ 60 mils 1lb Expanded Polystyrene

	ASTM Test	@77°F	@ 32°F
Impact Resistance	G14	500 IN-LBS	350 IN-LBS
Elongation	ASTM D412	400%	150%
Tensile Strength	ASTM D412	3000PSI	2200 psi
Tear Strength	ASTM D624	250 pli	150 pli
Flexibility <small>over 1/8" mandrel</small>	ASTM D522	PASS	PASS
Fire Retardant	ASTM E84	PASS	PASS

Our products handle thermal cycling and they will not crack, rot or deteriorate due to extreme weather conditions. Our structures will maintain high impact resistance properties from the day they are put into service to the day they are removed.

Poly-Armor™ Lasts for Decades

Bringing you decades of Signage experience



TO: Norris City Council
DATE: January 8, 2024
FROM: Adam Ledford
RE: City Manager's Report

1. 2023-24 Year to Date Budget

Revenues and Expenditures:

- a. General fund revenues through the first half of the fiscal year totaled \$1,255,392 or 61.2% of the plan, well above the level loaded average of 50%. The first half number was behind last year by roughly \$430,209. This shift is directly related to 2 unique revenues from last year that were not anticipated to be continuing sources (the City received \$104,000 from the County as a match associated with a project and the City received COVID direct allocation funds). If you take those 2 numbers out, organically, the current year is out performing last year by roughly \$99,125.
- b. General fund expenditures of \$1,329,610 reflect 46.9% of planned expenses, adjusted for proposed budget amendments, giving consideration for annual expenditures planned at the beginning of the fiscal year, rolled over capital projects, legal fees, and anticipated 1-time capital expenditures approved for the current fiscal year. The December number higher than last year by roughly \$310,851.
- c. General fund expended 34.4%, or \$302,975 of the updated capital expenditures plan for the fiscal year.
- d. Water/Sewer revenues is estimated to be \$571,632 or 21% of the adjusted plan, however if you remove anticipated grant funds, the total represented 51.4% of organic revenue anticipated. The first half number outpacing last year by roughly \$69,500.
- e. Water/Sewer expenditures totaled \$585,573 or 30.4% of the fiscal year adjusted plan. The first half year number more than last year by roughly \$157,944. This increase is partially driven by \$71,403 of planned capital expenditures or 7.2% of the fiscal year budget.
- f. Watershed revenues of \$76,739 represents 74.6% of adjusted fiscal year revenue expectations headed by rifle range permits. This is a slight increase of last year by about \$5,900 through the same period.
- g. Watershed expended 13.4%, or \$4,900 of the planned capital expenditures for the fiscal year. The remaining expenditures are backend loaded for the 4th quarter of the fiscal year.
- h. Street Aid revenues of \$31,421 presented a consistent mark slightly beating expectations at 56.2%.
- i. Solid Waste expenditures are currently \$81,897 which is 52.7% of anticipated cost. Revenues are at \$77,825 or 49.4% of planned. This shows that after city's fee adjustment and the contractor's annual rate increase the City is slightly behind matching revenues to expenses. I will remind the Council that negotiations to reduce contract expenses through adjustments in services was rejected by the contractor. The agreement will be up for reconsideration in the next 1.5 years.

2. Utility Audit Services

The vendor and I are planning for a rollout of the project this month.

3. Oak Road Park Pavilion Project

The pre-construction meeting occurred on December 29, 2023 and a notice to proceed has been delivered to the vendor. The project is currently scheduled to run through April 26, 2024.

4. **Police/Fire Roof Project**
The pre-construction meeting occurred on December 29, 2023 and a notice to proceed has been delivered to the vendor. The project is currently scheduled to run through June 30, 2024, but vendor anticipates being completed well before that timeline.
5. **McNeeley Siding Project**
Estimates have been received and we continue to look secure 1 more prior to moving forward with awarding the project.
6. **Community Building Inspection**
The City has reached out to a vendor to conduct a commercial inspection of the community building during the 1st quarter of 2024.
7. **Street Project**
The vendor has indicated an early season plan for the 2024 season. That will be somewhat determined by the weather in that spring timeframe.
8. **Refuse Contract Review**
The current contract expires July 1, 2025. There will be activity on this contract during the second half of 2024.
9. **City Office Hours**
The City Office will be returning to normal hours of 8 to 4:30 pm Monday through Friday on January 31, 2024. A notice will be posted on the City board and updated on the website.
10. **Recodification**
The administration team anticipates completing the review and updates of many of our ordinances by the end of February of 2024. This will begin the next step of the process and complete a recodification during the calendar year.
11. **Commercial Audit Results**
The State has acknowledged receipt of our petition and informed us it is currently being reviewed by legal.

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
41000	General Government							
110			(268,421.00)	(268,421.00)	141,440.30	(126,980.70)	52.69%	21,256.20
	Personnel		0.00		0.00			0.00
114			(28,860.00)	(28,860.00)	12,263.20	(16,596.80)	42.49%	1,802.00
	Part-Time Personnel		0.00		0.00			0.00
134			(541.00)	(541.00)	2,266.40	1,725.40	418.93%	541.40
	Christmas Bonus		0.00		0.00			0.00
141			(22,783.00)	(22,783.00)	11,788.37	(10,994.63)	51.74%	1,780.48
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(50,841.00)	(50,841.00)	35,659.14	(15,181.86)	70.14%	6,254.88
	Hospital And Health Insurance		0.00		0.00			0.00
143			(11,154.00)	(11,154.00)	6,521.02	(4,632.98)	58.46%	1,015.70
	Retirement - Current		0.00		0.00			0.00
146			(1,200.00)	(1,200.00)	991.67	(208.33)	82.64%	0.00
	Workmen's Compensation		0.00		0.00			0.00
147			(350.00)	(350.00)	4.06	(345.94)	1.16%	0.00
	Unemployment Insurance		0.00		0.00			0.00
148			(1,500.00)	(1,500.00)	2,773.73	1,273.73	184.92%	0.00
	Employee Education And Training		0.00		0.00			0.00
211			(1,400.00)	(1,400.00)	700.86	(699.14)	50.06%	0.00
	Postage, Box Rent, Etc.		0.00		0.00			0.00
223			(500.00)	(500.00)	35.00	(465.00)	7.00%	0.00
	Publications, Reports, Etc.		0.00		0.00			0.00
224			(3,600.00)	(3,600.00)	1,843.06	(1,756.94)	51.20%	283.99
	Duplication (Mimeograph, Multilith, Microfilm,		0.00		0.00			0.00
235			(4,000.00)	(4,000.00)	3,436.60	(563.40)	85.92%	460.00
	Memberships, Registration Fees, And Tuition		0.00		0.00			0.00
237			(2,000.00)	(2,000.00)	556.64	(1,443.36)	27.83%	153.30
	Advertising		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
250			(11,000.00)	(11,000.00)	9,216.51	(1,783.49)	83.79%	0.00
	Professional Services		0.00		0.00			0.00
252			(7,000.00)	(7,000.00)	61,281.21	54,281.21	875.45%	5,579.85
	Legal Services		0.00		0.00			0.00
253			(13,000.00)	(13,000.00)	7,000.00	(6,000.00)	53.85%	0.00
	Accounting And Auditing Services		0.00		0.00			0.00
255			(16,000.00)	(16,000.00)	11,557.50	(4,442.50)	72.23%	0.00
	Data Processing Services		0.00		0.00			0.00
259			(7,000.00)	(7,000.00)	1,313.27	(5,686.73)	18.76%	187.61
	Other Professional Services		0.00		0.00			0.00
280			(4,500.00)	(4,500.00)	1,943.99	(2,556.01)	43.20%	87.60
	Travel		0.00		0.00			0.00
291			(300.00)	(300.00)	0.00	(300.00)	0.00%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
310			(2,800.00)	(2,800.00)	5,051.43	2,251.43	180.41%	183.30
	Office Supplies And Materials		0.00		0.00			0.00
320			(500.00)	(500.00)	3,730.35	3,230.35	746.07%	870.00
	Operating Supplies		0.00		0.00			0.00
510			(36,100.00)	(36,100.00)	37,648.00	1,548.00	104.29%	0.00
	Liability Insurance		0.00		0.00			0.00
551			(500.00)	(500.00)	1,052.00	552.00	210.40%	0.00
	Trustee Fees		0.00		0.00			0.00
555			(1,600.00)	(1,600.00)	1,485.57	(114.43)	92.85%	0.00
	Bank Service Charges		0.00		0.00			0.00
948			(8,000.00)	(8,000.00)	331.25	(7,668.75)	4.14%	0.00
	Computer Equipment		0.00		0.00			0.00
41800	Community Government Buildings							
241			(9,500.00)	(9,500.00)	3,256.04	(6,243.96)	34.27%	646.83
	Electric		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
242			(3,000.00)	(3,000.00)	1,519.08	(1,480.92)	50.64%	262.15
	Water		0.00		0.00			0.00
244			(1,200.00)	(1,200.00)	153.94	(1,046.06)	12.83%	78.95
	Gas		0.00		0.00			0.00
245			(7,200.00)	(7,200.00)	4,223.51	(2,976.49)	58.66%	396.15
	Telephone And Other Communications		0.00		0.00			0.00
260			(5,000.00)	(5,000.00)	15,880.79	10,880.79	317.62%	267.38
	Repair And Maintenance Services		0.00		0.00			0.00
290			(1,400.00)	(1,400.00)	2,392.06	992.06	170.86%	438.62
	Other Contractual Services		0.00		0.00			0.00
900			(150,000.00)	(150,000.00)	0.00	(150,000.00)	0.00%	0.00
	Capital Outlay		0.00		0.00			0.00
41900	Mcneeley Municipal Building							
241			(5,500.00)	(5,500.00)	3,445.13	(2,054.87)	62.64%	1,430.42
	Electric		0.00		0.00			0.00
242			(1,600.00)	(1,600.00)	986.82	(613.18)	61.68%	81.97
	Water		0.00		0.00			0.00
260			(1,600.00)	(1,600.00)	10,207.41	8,607.41	637.96%	194.87
	Repair And Maintenance Services		0.00		0.00			0.00
290			(1,000.00)	(1,000.00)	597.64	(402.36)	59.76%	220.82
	Other Contractual Services		0.00		0.00			0.00
329			(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
900			(40,000.00)	(40,000.00)	0.00	(40,000.00)	0.00%	0.00
	Capital Outlay		0.00		0.00			0.00
42000	Police Dept.							
110			(349,752.00)	(349,752.00)	183,456.02	(166,295.98)	52.45%	26,540.56
	Personnel		0.00		0.00			0.00
112			(30,000.00)	(30,000.00)	33,664.90	3,664.90	112.22%	2,593.32
	Over-Time Personnel		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
114			(10,000.00)	(10,000.00)	7,636.59	(2,363.41)	76.37%	1,112.80
	Part-Time Personnel		0.00		0.00			0.00
119			(2,500.00)	(2,500.00)	1,250.00	(1,250.00)	50.00%	0.00
	Health Insurance Incentive		0.00		0.00			0.00
129			(19,500.00)	(19,500.00)	21,654.27	2,154.27	111.05%	0.00
	Holiday Pay		0.00		0.00			0.00
132			(5,600.00)	(5,600.00)	0.00	(5,600.00)	0.00%	0.00
	State Bonus		0.00		0.00			0.00
134			(10,050.00)	(10,050.00)	9,782.80	(267.20)	97.34%	1,082.80
	Christmas Bonus		0.00		0.00			0.00
141			(32,696.00)	(32,696.00)	19,559.59	(13,136.41)	59.82%	2,375.33
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(88,297.00)	(88,297.00)	41,970.10	(46,326.90)	47.53%	6,488.82
	Hospital And Health Insurance		0.00		0.00			0.00
143			(25,044.00)	(25,044.00)	11,822.29	(13,221.71)	47.21%	1,561.12
	Retirement - Current		0.00		0.00			0.00
146			(14,000.00)	(14,000.00)	11,569.37	(2,430.63)	82.64%	0.00
	Workmen's Compensation		0.00		0.00			0.00
147			(500.00)	(500.00)	22.34	(477.66)	4.47%	1.90
	Unemployment Insurance		0.00		0.00			0.00
148			(3,500.00)	(3,500.00)	1,389.50	(2,110.50)	39.70%	160.84
	Employee Education And Training		0.00		0.00			0.00
211			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
	Postage, Box Rent, Etc.		0.00		0.00			0.00
216			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Radio And Tv Services		0.00		0.00			0.00
220			(800.00)	(800.00)	0.00	(800.00)	0.00%	0.00
	Printing, Duplicating, Typing, And Binding		0.00		0.00			0.00
235			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Memberships, Registration Fees, And Tuition		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
237			0.00	0.00	75.20	75.20	No Budget	0.00
	Advertising		0.00		0.00			0.00
241			(6,000.00)	(6,000.00)	2,534.61	(3,465.39)	42.24%	393.39
	Electric		0.00		0.00			0.00
242			(1,200.00)	(1,200.00)	714.08	(485.92)	59.51%	98.97
	Water		0.00		0.00			0.00
244			(1,900.00)	(1,900.00)	225.01	(1,674.99)	11.84%	150.02
	Gas		0.00		0.00			0.00
245			(5,000.00)	(5,000.00)	3,258.43	(1,741.57)	65.17%	456.97
	Telephone And Other Communications		0.00		0.00			0.00
261			(5,000.00)	(5,000.00)	2,560.29	(2,439.71)	51.21%	170.88
	Repair And Maintenance Motor Vehicles		0.00		0.00			0.00
264			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Repair And Maint Traffic Lights, Parking Meters		0.00		0.00			0.00
266			0.00	0.00	753.00	753.00	No Budget	0.00
	Repair And Maintenance Buildings		0.00		0.00			0.00
269			(1,000.00)	(1,000.00)	270.00	(730.00)	27.00%	0.00
	Repair And Maintenance Other Repair And		0.00		0.00			0.00
280			(1,500.00)	(1,500.00)	1,527.87	27.87	101.86%	0.00
	Travel		0.00		0.00			0.00
286			0.00	0.00	0.00	0.00	No Budget	0.00
	Vehicle Purchase		0.00		0.00			0.00
290			(8,000.00)	(8,000.00)	2,811.96	(5,188.04)	35.15%	372.28
	Other Contractural Services		0.00		0.00			0.00
291			(360.00)	(360.00)	0.00	(360.00)	0.00%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
298			(500.00)	(500.00)	112.37	(387.63)	22.47%	0.00
	Collection Fees		0.00		0.00			0.00
310			(2,800.00)	(2,800.00)	1,025.50	(1,774.50)	36.63%	224.81
	Office Supplies And Materials		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
320			(500.00)	(500.00)	2,482.51	1,982.51	496.50%	0.00
	Operating Supplies		0.00		0.00			0.00
326			(4,000.00)	(4,000.00)	4,200.00	200.00	105.00%	0.00
	Clothing And Uniforms		0.00		0.00			0.00
327			(3,500.00)	(3,500.00)	2,896.00	(604.00)	82.74%	0.00
	Fire Arm Supplies		0.00		0.00			0.00
329			(3,000.00)	(3,000.00)	8,232.11	5,232.11	274.40%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
331			(15,000.00)	(15,000.00)	6,605.57	(8,394.43)	44.04%	425.20
	Fuel Charges		0.00		0.00			0.00
333			(3,500.00)	(3,500.00)	6,169.35	2,669.35	176.27%	5,811.65
	Other Equipment (Dispatch 911)		0.00		0.00			0.00
334			(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
	Tires, Tubes And Etc.		0.00		0.00			0.00
900			(130,000.00)	(130,000.00)	111,730.98	(18,269.02)	85.95%	0.00
	Capital Outlay		0.00		0.00			0.00
42200	Fire Protection And Control							
141			0.00	0.00	206.55	206.55	No Budget	0.00
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			0.00	0.00	0.17	0.17	No Budget	0.00
	Hospital And Health Insurance		0.00		0.00			0.00
143			0.00	0.00	25.05	25.05	No Budget	0.00
	Retirement - Current		0.00		0.00			0.00
148			(3,500.00)	(3,500.00)	1,611.85	(1,888.15)	46.05%	0.00
	Employee Education And Training		0.00		0.00			0.00
162			(5,000.00)	(5,000.00)	3,340.64	(1,659.36)	66.81%	0.00
	Volunteer Firemen		0.00		0.00			0.00
216			(600.00)	(600.00)	447.88	(152.12)	74.65%	0.00
	Radio And Tv Services		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
220			(400.00)	(400.00)	276.10	(123.90)	69.03%	0.00
		Printing, Duplicating, Typing, And Binding	0.00		0.00			0.00
245			(600.00)	(600.00)	845.18	245.18	70.32%	34.77
		Telephone And Other Communications	0.00		0.00			0.00
246			(12,200.00)	(12,200.00)	0.00	(12,200.00)	0.00%	0.00
		Fire Hydrant Rental	0.00		0.00			0.00
261			(12,000.00)	(12,000.00)	5,254.91	(6,745.09)	43.79%	3,025.86
		Repair And Maintenance Motor Vehicles	0.00		0.00			0.00
291			(600.00)	(600.00)	0.00	(600.00)	0.00%	0.00
		Physical/Drug Testing	0.00		0.00			0.00
320			(10,000.00)	(10,000.00)	3,500.42	(6,499.58)	35.00%	0.00
		Operating Supplies	0.00		0.00			0.00
322			(500.00)	(500.00)	588.80	88.80	117.76%	0.00
		Chemical, Laboratory, And Medical Supplies	0.00		0.00			0.00
329			(600.00)	(600.00)	1,817.08	1,217.08	302.85%	0.00
		Other Oper. Supplies	0.00		0.00			0.00
331			(1,100.00)	(1,100.00)	551.36	(548.64)	50.12%	45.33
		Fuel Charges	0.00		0.00			0.00
333			0.00	0.00	15,484.82	15,484.82	No Budget	0.00
		Other Equipment (Dispatch 911)	0.00		0.00			0.00
340			(10,500.00)	(10,500.00)	2,846.33	(7,653.67)	27.11%	0.00
		Norris Volunteer Fire Dept. Expenses	0.00		0.00			0.00
900			(19,000.00)	(19,000.00)	4,932.99	(14,067.01)	25.96%	0.00
		Capital Outlay	0.00		0.00			0.00
43000	Public Works							
110			(179,199.00)	(179,199.00)	86,706.96	(92,492.04)	48.39%	13,539.08
		Personnel	0.00		0.00			0.00
112			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
		Over-Time Personnel	0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
114			(4,800.00)	(4,800.00)	2,400.00	(2,400.00)	50.00%	400.00
	Part-Time Personnel		0.00		0.00			0.00
134			(6,433.00)	(6,433.00)	2,874.84	(3,558.16)	44.69%	324.84
	Christmas Bonus		0.00		0.00			0.00
135			0.00	0.00	300.00	300.00	No Budget	0.00
	Animal Control Bonus		0.00		0.00			0.00
141			(14,607.00)	(14,607.00)	6,972.51	(7,634.49)	47.73%	1,077.54
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(51,327.00)	(51,327.00)	26,635.09	(24,691.91)	51.89%	4,178.32
	Hospital And Health Insurance		0.00		0.00			0.00
143			(6,254.00)	(6,254.00)	4,474.10	(1,779.90)	71.54%	844.34
	Retirement - Current		0.00		0.00			0.00
146			(7,560.00)	(7,560.00)	6,247.51	(1,312.49)	82.64%	0.00
	Workmen's Compensation		0.00		0.00			0.00
147			(200.00)	(200.00)	7.93	(192.07)	3.97%	1.20
	Unemployment Insurance		0.00		0.00			0.00
148			(1,000.00)	(1,000.00)	25.00	(975.00)	2.50%	25.00
	Employee Education And Training		0.00		0.00			0.00
235			(300.00)	(300.00)	0.00	(300.00)	0.00%	0.00
	Memberships, Registration Fees, And Tuition		0.00		0.00			0.00
241			(2,400.00)	(2,400.00)	1,144.99	(1,255.01)	47.71%	178.22
	Electric		0.00		0.00			0.00
242			(1,000.00)	(1,000.00)	491.82	(508.18)	49.18%	81.97
	Water		0.00		0.00			0.00
245			(5,000.00)	(5,000.00)	1,818.37	(3,181.63)	36.37%	232.15
	Telephone And Other Communications		0.00		0.00			0.00
247			(25,000.00)	(25,000.00)	12,391.26	(12,608.74)	49.57%	1,544.09
	Street Lighting (Electric And Maint.)		0.00		0.00			0.00
261			(8,000.00)	(8,000.00)	9,605.19	1,605.19	120.06%	1,341.07
	Repair And Maintenance Motor Vehicles		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
265			(20,000.00)	(20,000.00)	638.55	(19,361.45)	3.19%	0.00
		Repair And Maintenance Grounds And Ground	0.00		0.00			0.00
266			(14,000.00)	(14,000.00)	407.08	(13,592.92)	2.91%	0.00
		Repair And Maintenance Buildings	0.00		0.00			0.00
268			(5,000.00)	(5,000.00)	4,929.41	(70.59)	98.59%	0.00
		Repair And Maintenance Roads And Streets	0.00		0.00			0.00
269			(12,000.00)	(12,000.00)	1,700.00	(10,300.00)	14.17%	700.00
		Repair And Maintenance Other Repair And	0.00		0.00			0.00
280			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
		Travel	0.00		0.00			0.00
291			(300.00)	(300.00)	0.00	(300.00)	0.00%	0.00
		Physical/Drug Testing	0.00		0.00			0.00
310			(500.00)	(500.00)	79.98	(420.02)	16.00%	0.00
		Office Supplies And Materials	0.00		0.00			0.00
320			(2,700.00)	(2,700.00)	177.42	(2,522.58)	6.57%	0.00
		Operating Supplies	0.00		0.00			0.00
326			(3,000.00)	(3,000.00)	1,927.54	(1,072.46)	64.25%	212.96
		Clothing And Uniforms	0.00		0.00			0.00
331			(15,000.00)	(15,000.00)	5,195.28	(9,804.72)	34.64%	427.64
		Fuel Charges	0.00		0.00			0.00
334			(2,000.00)	(2,000.00)	31.95	(1,968.05)	1.60%	0.00
		Tires, Tubes And Etc.	0.00		0.00			0.00
341			(1,000.00)	(1,000.00)	993.94	(6.06)	99.39%	0.00
		Consumable Tools	0.00		0.00			0.00
342			(600.00)	(600.00)	1,387.61	787.61	231.27%	810.00
		Sign Parts And Supplies	0.00		0.00			0.00
471			(5,000.00)	(5,000.00)	2,690.37	(2,309.63)	53.81%	299.87
		Asphalt And Asphalt Filler	0.00		0.00			0.00
900			(122,000.00)	(122,000.00)	0.00	(122,000.00)	0.00%	0.00
		Capital Outlay	0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
940			(14,000.00)	(14,000.00)	157,039.65	143,039.65	1121.71%	343.07
		Machinery And Equipment	0.00		0.00			0.00
44400		Recreation						
110			0.00	0.00	4,107.97	4,107.97	No Budget	0.00
		Personnel	0.00		0.00			0.00
114			(6,500.00)	(6,500.00)	0.00	(6,500.00)	0.00%	0.00
		Part-Time Personnel	0.00		0.00			0.00
141			(497.00)	(497.00)	314.26	(182.74)	63.23%	0.00
		Payroll Taxes (Ssa-Med.)	0.00		0.00			0.00
147			(195.00)	(195.00)	12.32	(182.68)	6.32%	0.00
		Unemployment Insurance	0.00		0.00			0.00
237			0.00	0.00	78.46	78.46	No Budget	0.00
		Advertising	0.00		0.00			0.00
241			(650.00)	(650.00)	262.88	(387.12)	40.44%	54.72
		Electric	0.00		0.00			0.00
242			(3,500.00)	(3,500.00)	3,161.54	(338.46)	90.33%	81.97
		Water	0.00		0.00			0.00
291			(300.00)	(300.00)	0.00	(300.00)	0.00%	0.00
		Physical/Drug Testing	0.00		0.00			0.00
312			(2,200.00)	(2,200.00)	586.34	(1,613.66)	26.65%	0.00
		Small Items Of Equipment	0.00		0.00			0.00
320			0.00	0.00	4,265.36	4,265.36	No Budget	205.49
		Operating Supplies	0.00		0.00			0.00
325			(8,000.00)	(8,000.00)	0.00	(8,000.00)	0.00%	0.00
		Fireworks Supplies	0.00		0.00			0.00
329			(2,000.00)	(2,000.00)	953.41	(1,046.59)	47.67%	0.00
		Other Oper. Supplies	0.00		0.00			0.00
720			0.00	0.00	350.00	350.00	No Budget	0.00
		Grants And Donations To Other Institutions	0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
900			(150,000.00)	(150,000.00)	8,121.68	(141,878.32)	5.41%	0.00
	Capital Outlay		0.00		0.00			0.00
44800	Libraries							
329			(950.00)	(950.00)	1,523.29	573.29	160.35%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
720			(32,250.00)	(32,250.00)	16,125.00	(16,125.00)	50.00%	0.00
	Grants And Donations To Other Institutions		0.00		0.00			0.00
45100	Conservation Of Natural Resources							
269			(200.00)	(200.00)	321.81	121.81	160.91%	37.15
	Repair And Maintenance Other Repair And		0.00		0.00			0.00
320			(3,300.00)	(3,300.00)	0.00	(3,300.00)	0.00%	0.00
	Operating Supplies		0.00		0.00			0.00
551			0.00	0.00	0.00	0.00	No Budget	0.00
	Trustee Fees		0.00		0.00			0.00
45160	Other Natural Resources							
241			(1,000.00)	(1,000.00)	353.69	(646.31)	35.37%	95.94
	Electric		0.00		0.00			0.00
242			(1,000.00)	(1,000.00)	491.82	(508.18)	49.18%	81.97
	Water		0.00		0.00			0.00
329			(6,000.00)	(6,000.00)	788.92	(5,211.08)	13.15%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
47100	Economic Development Administration							
237			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Advertising		0.00		0.00			0.00
320			(5,500.00)	(5,500.00)	250.00	(5,250.00)	4.55%	0.00
	Operating Supplies		0.00		0.00			0.00
329			(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
900			(5,400.00)	(5,400.00)	0.00	(5,400.00)	0.00%	0.00
	Capital Outlay		0.00		0.00			0.00

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 Created by: LGC

City of Norris
Statement of Expenditures and Encumbrances
December 2023

User:
 Date/Time:

Sandy Johnson
 1/3/2024 8:34 AM
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Fund : **110**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
Total For Fund:	110		(2,363,671.00)	(2,363,671.00)	1,329,609.39	(1,034,061.61)	56.25 %	124,720.69
			0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **121**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
43100 Highways And Streets								
268			(150,000.00)	(150,000.00)	0.00	(150,000.00)	0.00%	0.00
		Repair And Maintenance Roads And Streets	0.00		0.00			0.00
Total For Fund: 121			(150,000.00)	(150,000.00)	0.00	(150,000.00)	0.00 %	0.00
			0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : 123

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
45100	Conservation Of Natural Resources							
114			(18,600.00)	(18,600.00)	5,517.15	(13,082.85)	29.66%	0.00
	Part-Time Personnel		0.00		0.00			0.00
141			(1,423.00)	(1,423.00)	422.05	(1,000.95)	29.66%	0.00
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
147			(30.00)	(30.00)	16.56	(13.44)	55.20%	0.00
	Unemployment Insurance		0.00		0.00			0.00
220			(1,000.00)	(1,000.00)	1,713.00	713.00	171.30%	0.00
	Printing, Duplicating, Typing, And Binding		0.00		0.00			0.00
259			0.00	0.00	3,210.00	3,210.00	No Budget	535.00
	Other Professional Services		0.00		0.00			0.00
261			(1,500.00)	(1,500.00)	571.25	(928.75)	38.08%	0.00
	Repair And Maintenance Motor Vehicles		0.00		0.00			0.00
265			(13,500.00)	(13,500.00)	5,792.26	(7,707.74)	42.91%	74.97
	Repair And Maintenance Grounds And Ground		0.00		0.00			0.00
290			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Other Contractural Services		0.00		0.00			0.00
291			(360.00)	(360.00)	0.00	(360.00)	0.00%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
310			(85.00)	(85.00)	0.00	(85.00)	0.00%	0.00
	Office Supplies And Materials		0.00		0.00			0.00
320			(200.00)	(200.00)	29.61	(170.39)	14.81%	0.00
	Operating Supplies		0.00		0.00			0.00
331			(350.00)	(350.00)	192.50	(157.50)	55.00%	0.00
	Fuel Charges		0.00		0.00			0.00
342			(400.00)	(400.00)	0.00	(400.00)	0.00%	0.00
	Sign Parts And Supplies		0.00		0.00			0.00
551			(1,670.00)	(1,670.00)	1,052.00	(618.00)	62.99%	0.00
	Trustee Fees		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **123**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
900			(36,500.00)	(36,500.00)	4,900.00	(31,600.00)	13.42%	0.00
	Capital Outlay		0.00		0.00			0.00
51600 Operating Transfers Out								
759			(45,290.00)	(45,290.00)	0.00	(45,290.00)	0.00%	0.00
	Transfers To General Funds		0.00		0.00			0.00
Total For Fund: 123			(122,408.00)	(122,408.00)	23,416.38	(98,991.62)	19.13 %	609.97
			0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **128**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
43230		Solid Waste Collection						
248			(47,500.00)	(47,500.00)	24,809.70	(22,690.30)	52.23%	4,231.28
		Recycle/Residential Contract	0.00		0.00			0.00
249			(75,500.00)	(75,500.00)	39,676.24	(35,823.76)	52.55%	6,732.36
		Refuse/Residential Contract	0.00		0.00			0.00
254			0.00	0.00	0.00	0.00	No Budget	0.00
		Architectural, Engineering, And Landscaping	0.00		0.00			0.00
258			(32,500.00)	(32,500.00)	17,410.85	(15,089.15)	53.57%	2,807.06
		Commercial Refuse	0.00		0.00			0.00
Total For Fund:	128		(155,500.00)	(155,500.00)	81,896.79	(73,603.21)	52.67 %	13,770.70
			0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
52113		Purification						
110			(69,777.00)	(69,777.00)	27,053.34	(42,723.66)	38.77%	3,896.84
	Personnel		0.00		0.00			0.00
112			(3,800.00)	(3,800.00)	2,200.00	(1,600.00)	57.89%	200.00
	Over-Time Personnel		0.00		0.00			0.00
114			(9,620.00)	(9,620.00)	22,686.26	13,066.26	235.82%	3,693.76
	Part-Time Personnel		0.00		0.00			0.00
134			(217.00)	(217.00)	216.56	(0.44)	99.80%	216.56
	Christmas Bonus		0.00		0.00			0.00
137			(1,700.00)	(1,700.00)	0.00	(1,700.00)	0.00%	0.00
	Certification Bonus		0.00		0.00			0.00
141			(6,512.00)	(6,512.00)	3,934.44	(2,577.56)	60.42%	604.03
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(34,539.00)	(34,539.00)	8,141.16	(26,397.84)	23.57%	1,179.22
	Hospital And Health Insurance		0.00		0.00			0.00
143			(2,627.00)	(2,627.00)	1,010.58	(1,616.42)	38.47%	142.58
	Retirement - Current		0.00		0.00			0.00
148			(500.00)	(500.00)	236.77	(263.23)	47.35%	0.00
	Employee Education And Training		0.00		0.00			0.00
170			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Fees		0.00		0.00			0.00
241			(40,500.00)	(40,500.00)	16,516.73	(23,983.27)	40.78%	3,109.35
	Electric		0.00		0.00			0.00
244			(6,000.00)	(6,000.00)	1,595.94	(4,404.06)	26.60%	874.23
	Gas		0.00		0.00			0.00
245			(6,000.00)	(6,000.00)	2,363.18	(3,636.82)	39.39%	179.23
	Telephone And Other Communications		0.00		0.00			0.00
260			(15,000.00)	(15,000.00)	1,344.56	(13,655.44)	8.96%	837.06
	Repair And Maintenance Services		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
291			(240.00)	(240.00)	0.00	(240.00)	0.00%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
320			(2,500.00)	(2,500.00)	7,231.18	4,731.18	289.25%	2,100.00
	Operating Supplies		0.00		0.00			0.00
322			(15,000.00)	(15,000.00)	13,972.23	(1,027.77)	93.15%	4,335.05
	Chemical, Laboratory, And Medical Supplies		0.00		0.00			0.00
329			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Other Oper. Supplies		0.00		0.00			0.00
389			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Independent Lab Anaylsis		0.00		0.00			0.00
900			(41,000.00)	(41,000.00)	5,983.50	(35,016.50)	14.59%	0.00
	Capital Outlay		0.00		0.00			0.00
52114	Transmission And Distribution							
110			(37,980.00)	(37,980.00)	14,119.70	(23,860.30)	37.18%	3,133.66
	Personnel		0.00		0.00			0.00
112			(4,600.00)	(4,600.00)	2,385.75	(2,214.25)	51.86%	541.90
	Over-Time Personnel		0.00		0.00			0.00
114			(9,620.00)	(9,620.00)	4,845.51	(4,774.49)	50.37%	704.48
	Part-Time Personnel		0.00		0.00			0.00
134			(108.00)	(108.00)	108.28	0.28	100.26%	108.28
	Christmas Bonus		0.00		0.00			0.00
137			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Certification Bonus		0.00		0.00			0.00
141			(4,117.00)	(4,117.00)	1,638.92	(2,478.08)	39.81%	342.71
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(22,334.00)	(22,334.00)	363.82	(21,970.18)	1.63%	83.84
	Hospital And Health Insurance		0.00		0.00			0.00
143			(1,538.00)	(1,538.00)	106.41	(1,431.59)	6.92%	11.44
	Retirement - Current		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
260			(1,000.00)	(1,000.00)	4,212.35	3,212.35	421.24%	0.00
	Repair And Maintenance Services		0.00		0.00			0.00
291			(240.00)	(240.00)	355.00	115.00	147.92%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
320			(1,000.00)	(1,000.00)	1,068.46	68.46	62.00%	0.00
	Operating Supplies		0.00		0.00			0.00
322			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Chemical, Laboratory, And Medical Supplies		0.00		0.00			0.00
329			0.00	0.00	450.00	450.00	No Budget	0.00
	Other Oper. Supplies		0.00		0.00			0.00
331			(9,000.00)	(9,000.00)	4,210.05	(4,789.95)	46.78%	254.10
	Fuel Charges		0.00		0.00			0.00
332			(3,000.00)	(3,000.00)	1,639.83	(1,360.17)	54.66%	170.00
	Motor Vehicle Parts		0.00		0.00			0.00
338			(26,000.00)	(26,000.00)	20,291.81	(5,708.19)	78.05%	6,524.48
	Repair Parts For Water Or Sewer Lines, Meters,		0.00		0.00			0.00
341			(1,000.00)	(1,000.00)	199.05	(800.95)	19.91%	0.00
	Consumable Tools		0.00		0.00			0.00
391			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Water Meters		0.00		0.00			0.00
900			(44,000.00)	(44,000.00)	10,728.57	(33,271.43)	24.38%	0.00
	Capital Outlay		0.00		0.00			0.00
934			(15,000.00)	(15,000.00)	6,335.00	(8,665.00)	42.23%	0.00
	Drainage, Water Supply And Storage, Sewage		0.00		0.00			0.00
52211	Sewer Collection (Lines)							
110			(19,118.00)	(19,118.00)	6,626.60	(12,491.40)	34.66%	1,559.20
	Personnel		0.00		0.00			0.00
112			(6,600.00)	(6,600.00)	0.00	(6,600.00)	0.00%	0.00
	Over-Time Personnel		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
114			(9,620.00)	(9,620.00)	4,508.96	(5,111.04)	46.87%	683.76
	Part-Time Personnel		0.00		0.00			0.00
134			0.00	0.00	108.28	108.28	No Budget	108.28
	Christmas Bonus		0.00		0.00			0.00
137			(750.00)	(750.00)	0.00	(750.00)	0.00%	0.00
	Certification Bonus		0.00		0.00			0.00
141			(2,761.00)	(2,761.00)	853.74	(1,907.26)	30.92%	177.73
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(11,513.00)	(11,513.00)	2,366.07	(9,146.93)	20.55%	676.02
	Hospital And Health Insurance		0.00		0.00			0.00
143			(921.00)	(921.00)	0.00	(921.00)	0.00%	0.00
	Retirement - Current		0.00		0.00			0.00
148			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Employee Education And Training		0.00		0.00			0.00
241			(1,300.00)	(1,300.00)	516.52	(783.48)	39.73%	88.14
	Electric		0.00		0.00			0.00
260			(7,500.00)	(7,500.00)	14,545.42	7,045.42	193.94%	7,704.45
	Repair And Maintenance Services		0.00		0.00			0.00
291			(240.00)	(240.00)	0.00	(240.00)	0.00%	0.00
	Physical/Drug Testing		0.00		0.00			0.00
320			(1,000.00)	(1,000.00)	659.86	(340.14)	65.99%	0.00
	Operating Supplies		0.00		0.00			0.00
900			(10,000.00)	(10,000.00)	13,217.00	3,217.00	132.17%	0.00
	Capital Outlay		0.00		0.00			0.00
934			(815,140.00)	(815,140.00)	18,363.75	(796,776.25)	2.25%	11,363.75
	Drainage, Water Supply And Storage, Sewage		0.00		0.00			0.00
52213	Sewer Treatment And Disposal							
110			(64,597.00)	(64,597.00)	38,979.08	(25,617.92)	60.34%	6,528.20
	Personnel		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
112			(6,100.00)	(6,100.00)	1,761.76	(4,338.24)	28.88%	400.00
		Over-Time Personnel	0.00		0.00			0.00
134			(2,008.00)	(2,008.00)	108.28	(1,899.72)	5.39%	108.28
		Christmas Bonus	0.00		0.00			0.00
137			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
		Certification Bonus	0.00		0.00			0.00
141			(5,677.00)	(5,677.00)	3,090.53	(2,586.47)	54.44%	531.76
		Payroll Taxes (Ssa-Med.)	0.00		0.00			0.00
142			(17,727.00)	(17,727.00)	11,827.33	(5,899.67)	66.72%	2,141.88
		Hospital And Health Insurance	0.00		0.00			0.00
143			(4,319.00)	(4,319.00)	1,978.12	(2,340.88)	45.80%	312.48
		Retirement - Current	0.00		0.00			0.00
148			(500.00)	(500.00)	800.00	300.00	160.00%	0.00
		Employee Education And Training	0.00		0.00			0.00
170			(4,000.00)	(4,000.00)	2,867.50	(1,132.50)	71.69%	0.00
		Fees	0.00		0.00			0.00
241			(35,000.00)	(35,000.00)	16,988.65	(18,011.35)	48.54%	2,297.78
		Electric	0.00		0.00			0.00
245			(5,000.00)	(5,000.00)	2,133.49	(2,866.51)	42.67%	553.00
		Telephone And Other Communications	0.00		0.00			0.00
260			(16,500.00)	(16,500.00)	14,988.76	(1,511.24)	90.84%	1,495.06
		Repair And Maintenance Services	0.00		0.00			0.00
295			(15,000.00)	(15,000.00)	7,181.57	(7,818.43)	47.88%	1,976.12
		Landfill Services	0.00		0.00			0.00
320			(10,000.00)	(10,000.00)	2,316.74	(7,683.26)	23.17%	0.00
		Operating Supplies	0.00		0.00			0.00
322			(21,000.00)	(21,000.00)	11,462.11	(9,537.89)	54.58%	4,054.93
		Chemical, Laboratory, And Medical Supplies	0.00		0.00			0.00
326			(5,000.00)	(5,000.00)	2,987.29	(2,012.71)	59.75%	476.04
		Clothing And Uniforms	0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
329			0.00	0.00	264.83	264.83	No Budget	5.60
	Other Oper. Supplies		0.00		0.00			0.00
934			0.00	0.00	14,219.25	14,219.25	No Budget	0.00
	Drainage, Water Supply And Storage, Sewage		0.00		0.00			0.00
52316 Customer Accounting & Collection								
211			(6,000.00)	(6,000.00)	4,228.40	(1,771.60)	70.47%	2,000.00
	Postage, Box Rent, Etc.		0.00		0.00			0.00
255			(14,000.00)	(14,000.00)	16,740.74	2,740.74	119.58%	0.00
	Data Processing Services		0.00		0.00			0.00
52317 Administrative & General Expenses								
110			(99,999.00)	(99,999.00)	53,939.50	(46,059.50)	53.94%	7,307.70
	Personnel		0.00		0.00			0.00
111			(9,000.00)	(9,000.00)	3,115.27	(5,884.73)	34.61%	576.91
	Secretary/Treasury Personnel		0.00		0.00			0.00
112			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Over-Time Personnel		0.00		0.00			0.00
114			0.00	0.00	448.20	448.20	No Budget	0.00
	Part-Time Personnel		0.00		0.00			0.00
133			(750.00)	(750.00)	375.00	(375.00)	50.00%	0.00
	City Bonus		0.00		0.00			0.00
134			(217.00)	(217.00)	216.56	(0.44)	99.80%	216.56
	Christmas Bonus		0.00		0.00			0.00
137			(6,000.00)	(6,000.00)	6,000.00	0.00	100.00%	0.00
	Certification Bonus		0.00		0.00			0.00
141			(8,566.00)	(8,566.00)	4,867.12	(3,698.88)	56.82%	615.40
	Payroll Taxes (Ssa-Med.)		0.00		0.00			0.00
142			(17,727.00)	(17,727.00)	9,819.84	(7,907.16)	55.39%	1,465.86
	Hospital And Health Insurance		0.00		0.00			0.00
143			(6,597.00)	(6,597.00)	3,207.62	(3,389.38)	48.62%	445.38
	Retirement - Current		0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
146			(10,100.00)	(10,100.00)	8,346.00	(1,754.00)	82.63%	0.00
		Workmen's Compensation	0.00		0.00			0.00
147			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
		Unemployment Insurance	0.00		0.00			0.00
148			(500.00)	(500.00)	25.00	(475.00)	5.00%	25.00
		Employee Education And Training	0.00		0.00			0.00
220			(1,250.00)	(1,250.00)	1,641.61	391.61	131.33%	85.00
		Printing, Duplicating, Typing, And Binding	0.00		0.00			0.00
235			(3,000.00)	(3,000.00)	2,243.76	(756.24)	74.79%	1,317.92
		Memberships, Registration Fees, And Tuition	0.00		0.00			0.00
237			(800.00)	(800.00)	160.00	(640.00)	20.00%	0.00
		Advertising	0.00		0.00			0.00
250			(88,275.00)	(88,275.00)	44,349.42	(43,925.58)	50.24%	7,356.32
		Professional Services	0.00		0.00			0.00
252			(800.00)	(800.00)	0.00	(800.00)	0.00%	0.00
		Legal Services	0.00		0.00			0.00
253			(13,000.00)	(13,000.00)	7,000.00	(6,000.00)	53.85%	0.00
		Accounting And Auditing Services	0.00		0.00			0.00
256			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
		Consultant's Services	0.00		0.00			0.00
280			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
		Travel	0.00		0.00			0.00
310			(2,500.00)	(2,500.00)	2,230.56	(269.44)	89.22%	321.58
		Office Supplies And Materials	0.00		0.00			0.00
320			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
		Operating Supplies	0.00		0.00			0.00
510			(22,064.00)	(22,064.00)	29,905.00	7,841.00	135.54%	0.00
		Liability Insurance	0.00		0.00			0.00
555			(2,000.00)	(2,000.00)	831.18	(1,168.82)	41.56%	0.00
		Bank Service Charges	0.00		0.00			0.00

City of Norris
Statement of Expenditures and Encumbrances
December 2023

Fund : **413**

Monthly Comparative:

50.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
734			0.00	0.00	56.09	56.09	No Budget	0.00
	Customer Reimbursement		0.00		0.00			0.00
948			(3,000.00)	(3,000.00)	2,555.10	(444.90)	85.17%	312.45
	Computer Equipment		0.00		0.00			0.00
52523 Depreciation								
540			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00%	0.00
	Depreciation		0.00		0.00			0.00
Total For Fund: 413			(1,963,105.00)	(1,963,105.00)	585,568.40	(1,377,536.60)	29.83 %	98,531.34
			0.00		0.00			0.00

Fund : 110 General Fund

Monthly Comparative

50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
31111	Real Property Taxes (Current)	703,000.00	0.00	(743,370.57)	(40,370.57)	-5.74%
31112	Personal Property Taxes (Current)	73,000.00	0.00	(6,944.44)	66,055.56	90.49%
31120	Public Utilities Property Tax (Current)	6,800.00	0.00	0.00	6,800.00	100.00%
31200	Property Taxes (Delinquent)	10,000.00	0.00	(18,482.65)	(8,482.65)	-84.83%
31300	Int, Penalty, And Court Cost On Prop Tax	1,800.00	0.00	(2,302.36)	(502.36)	-27.91%
31511	Pay In Lieu Of Tax -Electric Utilities	18,000.00	(1,033.10)	(6,198.54)	11,801.46	65.56%
31600	Local Option Sales Tax	262,000.00	(24,620.44)	(141,346.36)	120,653.64	46.05%
31710	Wholesale Beer Tax	61,500.00	(4,109.84)	(22,014.98)	39,485.02	64.20%
31720	Wholesale Liquor Tax	44,000.00	(3,170.73)	(22,609.40)	21,390.60	48.62%
31730	Mixed Drink Tax	2,700.00	(641.00)	(5,425.91)	(2,725.91)	-100.96%
31800	Business Taxes	14,000.00	(26.65)	(3,727.22)	10,272.78	73.38%
31912	Cable TV Franchise Tax	22,000.00	0.00	0.00	22,000.00	100.00%
32210	Beer Licenses	1,200.00	(100.00)	(100.00)	1,100.00	91.67%
32410	Animal Registration	1,000.00	(64.00)	(434.00)	566.00	56.60%
32600	Building And Related Permits	12,415.00	(175.00)	(7,601.50)	4,813.50	38.77%
33400	Police Supplements - State Grant	5,600.00	0.00	0.00	5,600.00	100.00%
33430	T Dot Enhancement Grant	122,000.00	0.00	0.00	122,000.00	100.00%
33480	Local Planning Grant	5,400.00	0.00	0.00	5,400.00	100.00%
33510	State Sales Tax	190,000.00	(15,863.46)	(95,767.28)	94,232.72	49.60%
33520	State Income Tax	10,500.00	0.00	0.00	10,500.00	100.00%
33530	State Beer Tax	736.00	0.00	0.00	736.00	100.00%
33552	State-City Streets And Transportation	3,234.00	(244.11)	(1,464.66)	1,769.34	54.71%
33590	Bank Excise Tax	4,550.00	0.00	0.00	4,550.00	100.00%
33591	Gross Receipts - Tva	19,000.00	0.00	(4,898.97)	14,101.03	74.22%
33592	Sports Betting - State Shared Tax	1,500.00	0.00	(1,195.17)	304.83	20.32%
33730	Tenn Safety Grant	1,000.00	0.00	0.00	1,000.00	100.00%
33800	Local Agency Project	0.00	0.00	(50,000.00)	(50,000.00)	No Budget
33801	ARPA Funds	0.00	0.00	0.00	0.00	No Budget
34111	Duplicating Services	50.00	0.00	0.00	50.00	100.00%
34131	Administrative Services	88,275.00	0.00	(36,781.60)	51,493.40	58.33%
35110	City Court Fines And Costs	3,000.00	0.00	(993.75)	2,006.25	66.88%

Fund : 110 General Fund

Monthly Comparative

50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
35140	Drug Related Fines	300.00	(71.25)	(462.65)	(162.65)	-54.22%
35160	Court Fines And Costs From County Courts	200.00	0.00	(71.25)	128.75	64.38%
36100	Interest Earnings	38,000.00	0.00	(18,851.16)	19,148.84	50.39%
36211	Community Building Rental	400.00	0.00	(955.00)	(555.00)	-138.75%
36212	Tower Rent	29,000.00	(366.02)	(16,944.09)	12,055.91	41.57%
36213	Pavilion Rental	600.00	0.00	(420.00)	180.00	30.00%
36420	Osm Parking Contract	1,000.00	0.00	(1,000.00)	0.00	0.00%
36550	Tree Commission	3,000.00	0.00	0.00	3,000.00	100.00%
36700	Animal Shelter Contri And Donations	6,500.00	(433.00)	(4,753.35)	1,746.65	26.87%
36710	Recreation Comm. Donations	2,500.00	0.00	(522.00)	1,978.00	79.12%
36710	CDB Contri And Donations-Businesses	5,500.00	0.00	0.00	5,500.00	100.00%
36721	Contri And Donations-Organizations No.-1	650.00	0.00	0.00	650.00	100.00%
36730	Norris Recreation Comms. Donations	5,000.00	0.00	(50.00)	4,950.00	99.00%
36732	Trail Benches	1,500.00	0.00	0.00	1,500.00	100.00%
36735	Norris Little Theatre Donations	3,000.00	0.00	0.00	3,000.00	100.00%
36738	Norris Vol. Fire Dept. Donations	20,000.00	0.00	(500.00)	19,500.00	97.50%
36960	Operating Transfer In From Other Funds	45,290.00	0.00	0.00	45,290.00	100.00%
36990	Miscellaneous Refunds	1,000.00	0.00	(173.27)	826.73	82.67%
37199	Miscellaneous	20,000.00	(5,172.50)	(31,675.37)	(11,675.37)	-58.38%
Total For Fund:	110	1,871,700.00	(56,091.10)	(1,248,037.50)	623,662.50	33.32 %

Fund : **121** State Street Aid Fund

Monthly Comparative

50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
33551	State Gasoline And Motor Fuel Tax	55,900.00	(4,638.13)	(29,197.30)	26,702.70	47.77%
36100	Interest Earnings	0.00	0.00	(2,179.05)	(2,179.05)	No Budget
Total For Fund:	121	55,900.00	(4,638.13)	(31,376.35)	24,523.65	43.87 %

Fund : 123 Watershed Fund

Monthly Comparative 50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
36100	Interest Earnings	0.00	0.00	(2,153.75)	(2,153.75)	No Budget
36212	Tower Rent	28,000.00	(366.03)	(16,944.15)	11,055.85	39.49%
36690	Wood Permits	20.00	0.00	0.00	20.00	100.00%
36691	Hunting Permits	3,800.00	0.00	(3,500.00)	300.00	7.89%
36693	Rifle Range Permits	59,000.00	(3,800.00)	(51,401.00)	7,599.00	12.88%
37199	Miscellaneous	1,000.00	0.00	(2,740.00)	(1,740.00)	-174.00%
Total For Fund:	123	91,820.00	(4,166.03)	(76,738.90)	15,081.10	16.42 %

Fund : **128** Refuse/Recycle Fund

Monthly Comparative 50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
34410	Refuse Collection Charges	28,620.00	(2,923.00)	(15,190.90)	13,429.10	46.92%
34430	Refuse Collection And Disposal Charges	128,952.00	(10,642.00)	(62,634.00)	66,318.00	51.43%
Total For Fund:	128	157,572.00	(13,565.00)	(77,824.90)	79,747.10	50.61 %

Fund : **413** Water And Sewer

Monthly Comparative

50.00%

		Total Estimated	MTD Realized	YTD Realized	Unrealized	% Unrealized
33100	Federal Grants	815,140.00	0.00	0.00	815,140.00	100.00%
36100	Interest Earnings	3.00	0.00	(8,168.44)	(8,165.44)	-272181.33%
37110	Metered Water Sales	525,000.00	(44,597.44)	(285,478.89)	239,521.11	45.62%
37120	Flat Rate Water Sales To Gen Customers	4,000.00	(307.86)	(1,847.16)	2,152.84	53.82%
37130	Fire Service And Hydrant Rentals	12,200.00	0.00	0.00	12,200.00	100.00%
37191	Forfeited Discounts And Penalties	13,000.00	0.00	0.00	13,000.00	100.00%
37195	Installation Charges	4,800.00	(250.00)	(2,400.00)	2,400.00	50.00%
37196	Water Tap Fees	1,100.00	0.00	0.00	1,100.00	100.00%
37199	Miscellaneous	2,000.00	0.00	(7,073.96)	(5,073.96)	-253.70%
37210	Sewer Service Charges	510,000.00	(43,179.38)	(263,645.80)	246,354.20	48.30%
37220	Sewer Inspection Fees	550.00	0.00	0.00	550.00	100.00%
37290	Other Operating Rev-Sewer Stoppages	150.00	0.00	0.00	150.00	100.00%
37293	Sale Of Parts	0.00	0.00	(267.60)	(267.60)	No Budget
37299	Miscellaneous	500.00	0.00	0.00	500.00	100.00%
37990	Other Revenue	11,000.00	0.00	(5,500.00)	5,500.00	50.00%
Total For Fund:	413	1,899,443.00	(88,334.68)	(574,381.85)	1,325,061.15	69.76 %

General Fund Budget Balance Report

	2021-22 ADJ Actual	2022-23 ADJ Actual	2023-24 Budgeted	2023-24 Jul Actual	2023-24 Aug Actual	2023-24 Sep Actual	2023-24 Oct Actual	2023-24 Nov Actual	2023-24 Dec Actual	2022-23 Actual	
Revenues	\$ 1,701,743	\$ 2,182,164	\$ 2,051,700	\$ 151,286	\$ 615,366	\$ 208,002	\$ 131,663	\$ 85,630	\$ 63,445	\$ 1,255,392	61.2%
Expenses											
<i>General Government</i>	\$ 298,842	\$ 474,205	\$ 832,100	\$ 71,750	\$ 59,227	\$ 105,526	\$ 69,266	\$ 54,311	\$ 44,475	\$ 404,555	48.6%
<i>Police</i>	\$ 529,446	\$ 580,704	\$ 930,699	\$ 117,242	\$ 71,913	\$ 85,974	\$ 56,239	\$ 120,572	\$ 50,023	\$ 501,963	53.9%
<i>Fire</i>	\$ 37,514	\$ 60,316	\$ 147,600	\$ 5,017	\$ 3,782	\$ 79	\$ 25,694	\$ 4,052	\$ 3,106	\$ 41,730	28.3%
<i>Public Works</i>	\$ 311,520	\$ 603,971	\$ 690,879	\$ 26,267	\$ 192,602	\$ 35,162	\$ 29,514	\$ 29,189	\$ 26,560	\$ 339,294	49.1%
<i>Parks & Recreation</i>	\$ 20,121	\$ 31,725	\$ 173,842	\$ 5,011	\$ 5,987	\$ 544	\$ 9,258	\$ 1,071	\$ 342	\$ 22,213	12.8%
<i>Library & Archives</i>	\$ 32,246	\$ 32,252	\$ 33,800	\$ 8,063	\$ -	\$ -	\$ 9,585	\$ -	\$ -	\$ 17,648	52.2%
<i>Conservation of NR - Landscaping</i>	\$ 3,180	\$ 5,716	\$ 3,500	\$ -	\$ 37	\$ -	\$ 248	\$ -	\$ 37	\$ 322	9.2%
<i>Other NR - Animal Shelter</i>	\$ 5,742	\$ 6,927	\$ 8,000	\$ 425	\$ 187	\$ 180	\$ 520	\$ 145	\$ 178	\$ 1,635	20.4%
<i>Community Development</i>	\$ 5,608	\$ 6,019	\$ 14,900	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	1.7%
Total Expenses	\$ 1,244,219	\$ 1,801,835	\$ 2,835,321	\$ 234,025	\$ 333,735	\$ 227,465	\$ 200,324	\$ 209,340	\$ 124,721	\$ 1,329,610	46.9%
<i>Transfers & Miscellaneous</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance	\$ 457,524	\$ 380,329	\$ (783,621)	\$ (82,739)	\$ 281,631	\$ (19,463)	\$ (68,661)	\$ (123,710)	\$ (61,276)	\$ (74,218)	
Beginning Fund Balance	\$ 1,189,192	\$ 1,682,506	\$ 2,062,835	\$ 2,062,835	\$ 1,980,096	\$ 2,261,727	\$ 2,242,264	\$ 2,173,603	\$ 2,049,893	\$ 2,062,835	
Ending Fund Balance	\$ 1,682,506	\$ 2,062,835	\$ 1,279,214	\$ 1,980,096	\$ 2,261,727	\$ 2,242,264	\$ 2,173,603	\$ 2,049,893	\$ 1,988,617	\$ 1,988,617	
Capital Outlays			\$ 881,900	\$ 50,575	\$ 155,339	\$ 25,204	\$ 28,680	\$ 37,023	\$ 6,154	\$ 302,975	34.4%
				\$ (32,164)	\$ 436,970	\$ 5,741	\$ (39,981)	\$ (86,687)	\$ (55,122)		

State Street Aid Fund Balance Report

	2021-22 ADJ Actual	2022-23 ADJ Actual	2023-24 Budget	2023-24 Jul Actual	2023-24 Aug Actual	2023-24 Sep Actual	2023-24 Oct Actual	2023-24 Nov Actual	2023-24 Dec Actual	2023-24 Actual	
Revenues	\$ 57,023	\$ 61,919	\$ 55,900	\$ 4,895	\$ 4,603	\$ 5,454	\$ 6,347	\$ 5,484	\$ 4,638	\$ 31,421	56.2%
Expenses	\$ 148,710	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Balance	\$ (91,687)	\$ 61,919	\$ (94,100)	\$ 4,895	\$ 4,603	\$ 5,454	\$ 6,347	\$ 5,484	\$ 4,638	\$ 31,421	
Beginning Fund Balance	\$ 287,777	\$ 196,090	\$ 258,009	\$ 258,009	\$ 262,904	\$ 267,507	\$ 272,961	\$ 279,308	\$ 284,792	\$ 258,009	
Ending Fund Balance	\$ 196,090	\$ 258,009	\$ 163,909	\$ 262,904	\$ 267,507	\$ 272,961	\$ 279,308	\$ 284,792	\$ 289,430	\$ 289,430	

Watershed Fund Balance Report

	2021-22 ADJ Actual	2022-23 ADJ Actual	2023-24 Budget	2022-23 Jul Actual	2022-23 Aug Actual	2022-23 Sep Actual	2022-23 Oct Actual	2022-23 Nov Actual	2022-23 Dec Actual	2022-23 Actual	
Revenues	\$ 74,189	\$ 95,225	\$ 102,820	\$ 24,834	\$ 17,010	\$ 8,089	\$ 12,715	\$ 9,925	\$ 4,166	\$ 76,739	74.6%
Expenses	\$ 60,548	\$ 61,352	\$ 122,408	\$ 7,754	\$ 9,005	\$ 1,145	\$ 2,658	\$ 2,245	\$ 610	\$ 23,417	19.1%
Balance	\$ 13,641	\$ 33,873	\$ (19,588)	\$ 17,080	\$ 8,005	\$ 6,944	\$ 10,057	\$ 7,680	\$ 3,556	\$ 53,322	
Transfer to Special Projects			\$ 5,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance after Transfer			\$ (25,488)	\$ 17,080	\$ 8,005	\$ 6,944	\$ 10,057	\$ 7,680	\$ 3,556	\$ 53,322	
Beginning Fund Balance	\$ 248,764	\$ 262,405	\$ 296,278	\$ 296,278	\$ 313,358	\$ 321,363	\$ 328,307	\$ 338,364	\$ 346,044	\$ 296,278	
Ending Fund Balance	\$ 262,405	\$ 296,278	\$ 270,790	\$ 313,358	\$ 321,363	\$ 328,307	\$ 338,364	\$ 346,044	\$ 349,600	\$ 349,600	
Capital Outlays			\$ 36,500	\$ -	\$ 4,900	\$ -	\$ -	\$ -		\$ 4,900	13.4%

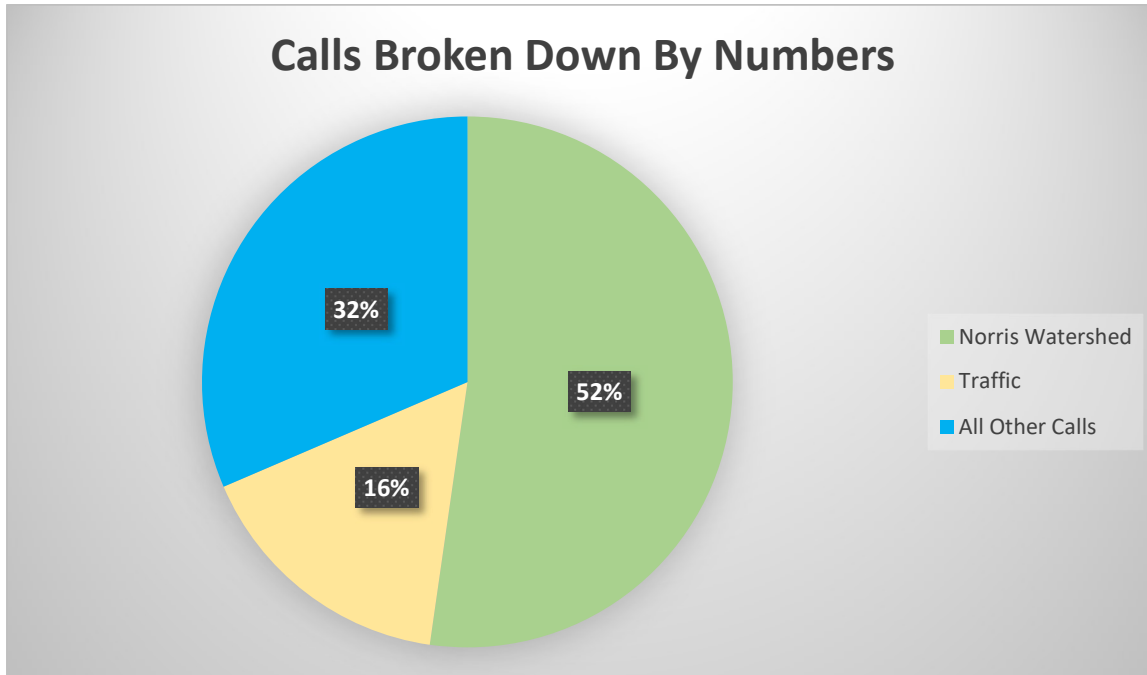
Solid Waste Fund Balance Report

	2021-22 ADJ Actual	2022-23 ADJ Actual	2023-24 Budget	2022-23 Jul Actual	2022-23 Aug Actual	2022-23 Sep Actual	2022-23 Oct Actual	2022-23 Nov Actual	2022-23 Dec Actual	2022-23 Actual	
Revenues	\$ 138,817	\$ 125,653	\$ 157,572	\$ 11,606	\$ 13,288	\$ 13,055	\$ 13,840	\$ 12,471	\$ 13,565	\$ 77,825	49.4%
Expenses	\$ 146,737	\$ 156,019	\$ 155,500	\$ 12,815	\$ 13,372	\$ 14,091	\$ 13,841	\$ 14,007	\$ 13,771	\$ 81,897	52.7%
Balance	\$ (7,920)	\$ (30,366)	\$ 2,072	\$ (1,209)	\$ (84)	\$ (1,036)	\$ (1)	\$ (1,536)	\$ (206)	\$ (4,072)	
Beginning Fund Balance	\$ 58,835	\$ 50,915	\$ 20,549	\$ 20,549	\$ 19,340	\$ 19,256	\$ 18,220	\$ 18,219	\$ 16,683	\$ 20,549	
Ending Fund Balance	\$ 50,915	\$ 20,549	\$ 22,621	\$ 19,340	\$ 19,256	\$ 18,220	\$ 18,219	\$ 16,683	\$ 16,477	\$ 16,477	

Water Works Fund Balance Report

	2021-22 ADJ Actual	2022-23 ADJ Actual	2023-24 Budget	2023-24 Jul Actual	2023-24 Aug Actual	2023-24 Sep Actual	2023-24 Oct Actual	2023-24 Nov Actual	2023-24 Dec Actual	2023-24 Actual	
Revenues											
<i>Water Billing</i>	\$ 484,052	\$ 521,523	\$ 529,000	\$ 47,818	\$ 47,769	\$ 50,094	\$ 48,348	\$ 48,391	\$ 44,906	\$ 287,326	54.3%
<i>Sewer Billing</i>	\$ 425,397	\$ 493,633	\$ 510,700	\$ 42,896	\$ 42,896	\$ 47,428	\$ 43,532	\$ 43,714	\$ 43,180	\$ 263,646	51.6%
<i>Water Works Charges</i>	\$ 53,837	\$ 22,569	\$ 1,686,643	\$ 6,162	\$ 744	\$ 1,926	\$ 6,823	\$ 4,755	\$ 250	\$ 20,660	1.2%
<i>Interest Income</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues	\$ 963,286	\$ 1,037,725	\$ 2,726,343	\$ 96,876	\$ 91,409	\$ 99,448	\$ 98,703	\$ 96,860	\$ 88,336	\$ 571,632	21.0%
Expenses											
<i>Admin & General</i>	\$ 186,711	\$ 276,417	\$ 313,645	\$ 24,468	\$ 24,948	\$ 26,691	\$ 61,765	\$ 23,415	\$ 20,047	\$ 181,334	57.8%
<i>Customer Billing</i>	\$ 12,849	\$ 16,453	\$ 23,000	\$ 14,765	\$ 2,383	\$ -	\$ -	\$ 1,821	\$ 2,000	\$ 20,969	91.2%
<i>Wastewater Treatment & Disposal</i>	\$ 154,499	\$ 196,258	\$ 213,928	\$ 18,587	\$ 31,386	\$ 28,540	\$ 19,620	\$ 14,941	\$ 20,882	\$ 133,956	62.6%
<i>Wastewater Collection</i>	\$ 177,102	\$ 50,248	\$ 886,962	\$ 1,001	\$ 22,999	\$ 4,423	\$ 7,479	\$ 3,502	\$ 22,363	\$ 61,767	7.0%
<i>Water Transmission & Distribution</i>	\$ 108,268	\$ 59,283	\$ 184,037	\$ 2,921	\$ 5,379	\$ 12,812	\$ 30,662	\$ 9,409	\$ 11,876	\$ 73,059	39.7%
<i>Water Purification</i>	\$ 122,416	\$ 213,445	\$ 302,532	\$ 17,325	\$ 25,516	\$ 13,526	\$ 13,356	\$ 23,397	\$ 21,368	\$ 114,488	37.8%
Total Expenses	\$ 761,845	\$ 812,104	\$ 1,924,104	\$ 79,067	\$ 112,611	\$ 85,992	\$ 132,882	\$ 76,485	\$ 98,536	\$ 585,573	30.4%
Balance	\$ 201,441	\$ 225,621	\$ 802,239	\$ 17,809	\$ (21,202)	\$ 13,456	\$ (34,179)	\$ 20,375	\$ (10,200)	\$ (13,941)	
Depreciation	\$ 107,316	\$ 32,374	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Available Flow	\$ 94,125	\$ 193,247	\$ 702,239	\$ 17,809	\$ (21,202)	\$ 13,456	\$ (34,179)	\$ 20,375	\$ (10,200)	\$ (13,941)	
Beginning Fund Balance	\$ 1,103,767	\$ 1,197,892	\$ 1,391,139	\$ 1,391,139	\$ 1,408,948	\$ 1,387,746	\$ 1,401,202	\$ 1,367,023	\$ 1,387,398	\$ 1,391,139	
Ending Fund Balance	\$ 1,197,892	\$ 1,391,139	\$ 2,093,378	\$ 1,408,948	\$ 1,387,746	\$ 1,401,202	\$ 1,367,023	\$ 1,387,398	\$ 1,377,198	\$ 1,377,198	
Capital Outlays			\$ 986,140	\$ 625	\$ 23,635	\$ 9,511	\$ 16,706	\$ 9,250	\$ 11,676	\$ 71,403	7.2%

To: Adam Ledford, City Manager
 From: Mike Poole, Chief
 Subject: December Monthly Report
 Date: January 1st, 2024



The Above is the total number of calls broken down into three categories. “Norris Watershed”, includes all calls for service and patrols conducted inside the watershed. Traffic Enforcement is the total amount of all documented sessions and stops within the city. The “All Other Calls” category includes all other calls for service, both officer-initiated calls and incoming calls from residents are grouped into this category.

Below are some of the calls taken by police this month:

Assist Fire	2	Investigation by Officer	9
Drug related Activity	1	Motor Vehicle Accidents	8
Alarm – Burglar / Fire	5	Missing Adult	1
Animal Complaint	1	Open Door / Gate	2
Assault	1	Public Assist	7
Case Follow Up Investigations	8	Suspicious Person-vehicle-Activity	12
Civil Matter	1	Order of Protection Violation	1
Disturbance	1	Traffic Enforcement	47
Disabled Vehicle	3	Traffic Complaint-Control-Hazard	12
Domestic Problem- Domestic Standby	1	Traffic Stops	14
EDP / Suicidal Person	4	Trespassing	2
E.M.S. Assist / Lift Assist	11	Watershed Patrol/property checks	190
Fire Alarm	1	Welfare Check	7
Community Events	3	Vandalism	2
Harassment	1	Vehicle Theft	1
Illegal Dumping	1	Overdose	1

In the month of November, the Norris Police Department had documented a total of 732 Calls for service. Of the 732 Total entries, 179 came in by complainant or were self-initiated and required some type of police action.

- Officers conducted a total of 171 Patrols and 19 property checks in and through the Norris Watershed. An additional 6 calls for service were answered. This accounted for a total of 196 calls for service and 37.00 Total hours spent in or on the Norris Watershed.
- The Norris Rifle Range annual membership ended September at 681, which is up 17 permits from last year (2022-2023).
- The bids were completed and a side x side was ordered through Tommy's Motor Sports. The good news was that the bid came in less than ordering the same vehicle company direct and should be in before the end of the month.
- The police department appears to have a large jump in calls for the month of December, However, this is primarily due to increased documentation. Our numbers were up slightly but were very similar to those of November.

Mike Poole
Chief of Police



Monthly Fire Report

To: City Manager

From: Rick Roach (Fire Chief)

Date: 01/01/2024

The Norris Fire Department noticed a slower than average call for service in December from the standpoint of mutual aid calls for fire assistance and medical calls, which was a welcomed statistic.

The fire department graduated another firefighter from the Live Burn exercise, held at the Tennessee Fire Academy in early December. Firefighters, such as our latest graduate, continue to grow and solidify our fire department. Also, the firefighters have completed another year of training which is mandated by the State of Tennessee.

The fire department has received their first installment of Wildland gear. Once the complete order has arrived, an article and picture will be published in the Norris Bulletin.

The Norris Firefighters Annual Fire Santa event was once again a huge success. At one-point donations seemed to be low, but the community, in the eleventh-hour, showed up in time. The fire department was able to offer a new toy to every child in Norris, as well as helping 80 additional families with the toys left over from our event.

Rick Roach
Norris Fire Chief

To: Norris Water Commission Board

From: Tony Wilkerson, Waterworks Superintendent

Date: December 18, 2023

RE: Superintendent Report

1. **Water Pumped MG/Sold/% loss**—See attached
Sold to ACWA: Alley-645,700/Alley Road-333,800/Res.2.4 MG- each location
2. **Water Budget**-see financial report see attached in packet

Rainfall November 2023 -1.78_”-YTD-41.85:”(55.05 YTD AVG)(13.2” behind) Source ok presently-RAIN would be OK... December Rain is Good!!!

3. **Operations Building:** clean
4. **WWTP-Non-Compliance-VIOLATIONS**—(NO VIOLATIONS)- In the month of Novemebr 2023
 - a. -Reports-Monthly to TDEC-(3 monthly-12 hours)
 - b. Dailey Inspections (84 points to inspect) and Operations
 - i. Recorded Dailey on Log Book and Computer
 - ii. Dailey Testing performed
 - c. **WWTP-Training-** December Xan Ridenour in training at STP
 - d. **Press Sludge-**__7__ times this month.
 - e. **Supernatant-** _2__ times
 - f. **Pumped Aeration to Digester-** _11__ times mth
 - Tons of sludge hauled-7.43
 - Rain:- 1.21 ” at STP
 - Ferm Zone-Dailey mixing/logging
 - Ground Maintenance-once month
 - Fill PT-190 /Bleach Barrel (chemical barrels-TP and filamentous protection) Twice

5. **WTP-Water Plant:**

- a. -Reports-Monthly-to TDEC completed (5 monthly-12 hrs)
- b. -Dailey Inspections conducted (7 days a week) morning-evening inspection (52 points of inspection each time entered the plant)
- c. Dailey Testing conducted morning /evening
 - i. Record Dailey on Log Book and Computer
- d. – Samples- Bacteriological ,Lagoon and quarterly Samples collected
- e. -Backwashed Filters-__3__ this month-Requires 6 hours each BW. (coating)
 - i. -Adam Roberson-is training in the operations of the WTP/Distribution System
- f. Ground Maintenance -once month
- g. Labtronix-Quarterly Visit-Calibrate Lab Equipment per TDEC

6. Distribution System:

- a. -Read Meters/Rereads-4 day
- b. b.-Bact Samples-Collected 2-regular
- c. c.-Spring – checked 4 times this month
 - a. Ground Maintenance
- d. -Service Calls- for the month of November 2023 ___58__ Qty
 - Miscellaneous-5
 - Pull Seasonal Meters-11
 - Pull-Final 1
 - R/L On (New) 4
 - TN 811-Locates- 35
- e. Garden Road-water tap service-prep for/Started / completed-4 days
- f. Garden Road -after rain -more gravel installed and clean up debris-1 day
- g. Oak Road Pool-eliminated galv. Line-installed new pex cl250 pipe
- h. Prep for -176 Oak Road f/hyd-fittings
- i. 36 Dogwood Road-4” water main break-(Thanksgiving Day) (TW,DS,CS,XR)
- j. 58 Dogwood Road-4” water main break-11-30-2023-after hours required
- k. Water Valves Inspection-XR/AR-identifying and inspecting (Starting)
- l. Asphaltting: NWC Team dug out utility cuts and assisted NPW with asphalt installation
 - Ridgeway Road Garden Road-road x2 and one driveway
 - Dairy Pond Pine Road Dale Road
- m. Meter Program: changed 3 meters

7. Flushing Program: NWC Team flushed -Orchard Road, Oak Road-Pine Road -

8. Sewer Collection System:

- Sewer stoppages- 2

Hilltop -stoppage on Sunday -OT (TW RS XR)

76 Dale Road-NWC Team dug up sewer main/service tap to property line-REPLACED

Eliminated I/I on main and service around storm drain

**CITY OF NORRIS
DEPARTMENT OF PUBLIC WORKS
MONTHLY REPORT
December Year 2023**

Community building Maint.	27
Public Works Building Maint.	46.5
Public Safety Building Maint.	2
McNeeley Building Maint.	11
Lions Pavilion & Gazebo	6
Equip. & Vehicle Maintenance	98
Watershed, Rifle Range, Trash & Litter	27
Street and Roads	18
Mowing	0
Sidewalks	15.5
Leaf Collection	148.5
Brush Pickup, Pruning, Mulching, Tree Work	54.5
Drainage (Gutter/Basins) Maintenance	31
Eric Harold Park	1
Oak Road Park	1
Ridgeway Park	1
Town Clean Up/ garbage, Litter in Town	55.5
Animal control	17
Signs repair and replace	2
Tree Commission	0
Volunteer Fire Dept.	0
Overtime	0

Loads	
15	Leaves
11	Brush
0	Chips

Administration Work

City Ordinance Department

Permits Issued	
Inspections (Number)	
Ordinance Dept Hours	

Vehicle Report	Current Mileage	Miles for the Month
2017 Chev	60422	332
2013 Chev	54861	372
2000 Ford	135366	n/a
2005 Dump Truck	56780	34
2022 Kenworth	2886	113

Equipment Report

Chipper, Vermeer 1995		CUB Walk Behin	
Leaf Vacuum 2000			
		Hustler	
Bobcat		CUB	
Kubota		Kubota Tractor	

PUBLIC WORKS MONTHLY REPORT
Month & Year Work Completed
Page 2

1 Community

- a) Lion's Club wreaths Delivered to businesses

2 Community Building

- a) Weekly cleaning and set ups
- b)
- c)

3 McNeeley Municipal Building

- a) Weekly cleaning
- b)

4 Lion's Pavillion and Gazebo

- a) Trash in trash cans picked up weekly

5 Vehicles and Equipment

- a) Monthly checklist performed
- b) Replaced Fan on Leaf Vac
- c) Tubes installed on Hustler
- d) CUB walk behind frame repair
- e)

6 Public Works Building

- a) Weekly cleaning
- b)

7 Public Safety Building

- a) Installed No Parking signs
- b) Bids in For Roof on Fire Hall
- c)

7 Drainage

- a) Cleaned as needed
- b) Leafs removed

8 Streets / Sidewalks / Right of Ways

- a) Leaf pick up
- b) Brush pick up

9 Parks

- a) Monthly checklist performed
- b) Bids in for Oak Park Pavilion
- c)

10 Watershed

- a) Larger Kiosks installed
- b) tree removal off trails
- c)
 - Rifle Range
 - 1) 12/7 2 boards replaced
 - 2) 12/14 1 board replaced
 - 3) 12/28 2 boards replaced

11 Brush Dump

- 1)
- 2)
- 3)

12 Animal Control

- a) Animals fed in the morning daily and walked if needed
- b) Last Kitten of 2023 adopted
- c)

13 Comments:

Norris Recreation Commission Meeting October 17th, 2023

NRC Members: Lisa Higganbotham (1/26), Brianne Kibler (5/26), Elizabeth Mason (1/27), Sarah Miceli (1/25), Kathie Murphy (8/2025), Chuck Nicholson (12/24), Chris Mitchell (12/24)

Members in Attendance: Chris M, Kathie M, Brianne K, Chuck N, Sarah M

Members Not in Attendance: Elizabeth M, Lisa H

Guests: Bailey Whited, Pam Turner, Loretta Painter

Call to Order: 7:01 p.m.

Approve Minutes: Kathy (motion to approve), Chuck (2nd) minutes approved as written

Old Business:

1. City Council Update: Open discussion of Bailey being the Parks and Rec Director. (handout of job description distributed) Brianne: excited to have a liaison between Parks and Rec and the City and more accountability, would like a park walk-through with Bailey. Chuck: would like to know Bailey's qualifications (Bailey responded with his experience in the City office with employees and previous involvement in Parks and Rec projects, also interested in certifications/classes in the future). Chris M. supports Bailey training and expects it. Chris M: does Bailey have concerns? (Bailey does not). Bailey also intends to attend Rec Comm meetings regularly. No ordinance change seems to be necessary at this time. Motion will likely be made at next Council meeting to add this to Bailey's position. Chris M proposes a motion be made to take the recommendation to Council to add this to Bailey's job: Sarah (1st) Brianne (2nd) all in favor.
2. City of Norris Park & Rec 10 Year Plan (Community Development Partners): Andreas has not been able to have the individual meetings with the stakeholders and wants to push those back. 2nd meeting dates were given to Andreas, but she will not be able to meet those deadlines due to other projects and wants to have the meeting after the new year. Chirs M. reached out to the company and let them know the project may be in jeopardy. Brianne and Chuck to speak with Evan Sanders on 10/18/23 to address our concerns.
3. Update on Capital Improvements (Adam Ledford) Bailey: budget sheets handed out to the group and were discussed. Brianne: would like to get a monthly itemized printout again.

Any other things we can accomplish in the meantime? Eric Harold items were deferred, Oak Road pavilion pushed back due to weather/season (to be completed by April), gym floor on hold for now, Chris M would like to match up due date of April for Eric Harold pavilion to be on par with Oak Road (April). Perhaps we could do the kiosks in the meantime (Chris L to connect with Will Grinder to build those).

4. Update on NRC Donation Perpetual Fund (Tennis Facility, etc) (Adam Ledford): deferred
5. Norris Lions Club Workday: Deferred – City will leaf blow the area for the Halloween Trail. Bailey to follow up to make sure the cleaning gets done by the morning of 10/28/23.
6. Norris Disc Golf Update: nothing to update (sold equipment money to go back to the NRC) Bailey working on
7. Pickleball Updates: talks of a tournament. Saturday group is growing.
8. Adopt a Park Program: Brianne explained the idea of this program to Bailey.

9. Fundraising Ideas: Can we actually fund raise and take donations? Can we ask for donations vs saying we are accepting donations? Can we advertise this? (ex. Tennis court) Bailey will look into the specifics of what we can and cannot do.
10. Norris Recreation Commission Charter Review: Bailey looking into charter wording.
11. Halloween Trail- Time, Tickets, Food Truck: 28th: still have a substantial number of tickets available. 415 youth tickets are reserved. If anyone didn't get a ticket, they can be told to come at the 5:40p time slot. Brianne ordered signage that can be reused. We need people for parking duty. Brianne has a few ideas of people to use – but does not want to use Zac and Rachel for parking. 2 food trucks pending approval (smaller food trucks) 5 high schoolers coming + Mike McGhee. Will arrange a rain date of Sunday same time. Abby will do the balloon arch and store it at the Community Building.
12. Halloween on the Commons: will happen per usual.
13. Creamery Park: Spencer to give us a revamped plan at a lower cost, downsized and options to add other things at a later date. A trimmed down version. Brianne feels prepared to move forward but would like a motion to include language about donations and what comes out of the NRC budget. Donated funds should offset what the NRC is contributing. Chris M: NRC should give towards the intent of the park but the rest should come from donations. Chuck would like to make a motion to propose certain elements be installed quickly and leave off the arch for now. We need a dollar limit on NRC funding of the project. Concrete pad, knee walls, 2 wayside signs, 2 donated benches and installation of benches 10,000 proposed – any donated funds. Chuck (1st) and Sarah (2nd) motion approved.

New Business:

1. Resignation, New Members: Abby Nichols (resigned), Chris Lawson (resigned), Lisa Higgenbotham (new), Elizabeth Mason (new)

Meeting adjourned: 8:20 pm

Next Meeting Date: November 21, 2023

MINUTES
NORRIS PLANNING COMMISSION
December 4, 2023

Members Present: Joe Feeman: Chairman, Loy Johnson: Vice Chairman, Alex Munro: Secretary, Chris Mitchell: Mayor, Loretta Painter, Mike Carberry, and Bob Sain

Members Absent: None

Others Present: Joe Deatherage: Chairman BZA, Bailey Whited: Assistant City Manager

Call to Order: Joe Feeman: Chairman, called the meeting to order at 6:00 pm.

I. Minutes – November 6, 2023

Mr. Feeman presented the following for correction on the Nov. 6 minutes as read: correct date of public hearing to Nov. 6; correct spellings of Don Barger, Ann Lesar, Joe Deatherage; strike Lisa Shirey from Members Present; add Bob Sain to Members Absent.

Mr. Munro moved to approve the minutes with the above corrections, seconded by Ms. Johnson. All present voted Aye. Motion carried.

II. Business Items

1. Mr. Mitchell advised the Commission that the City and County are collaborating to abandon the roadway enclosed by the property purchased by Big Creek Marine, as per property owner's request.
2. 2024 Planning Commission Goals

Members discussed priorities for 2024. Mr. Carberry advised that the Norris Comprehensive Plan was passed by Planning in 2014 with a 10-year remit. Mr. Mitchell and Ms. Painter expressed concern about suitable development particularly along Hwy 61. Members agreed to prioritize study and renewal of the Comprehensive Plan in 2024.

Adjournment:

Ms. Johnson moved to adjourn the Planning Commission meeting at 6:57 PM, seconded by Mr. Munro. All present voted Aye. Motion carried.

Alex Munro, Secretary

Date

**ETDD North Rural Planning Organization
Joint Executive Board & Technical Committee Meeting Minutes
TDOT Region 1 Headquarters Auditorium
November 16, 2023, 1:00 p.m.
Knoxville, TN**

MINUTES

Voting Members Present

Executive Board: Mayor Mike Byrd, Senator Ken Yager (by proxy Monica Rymer), County Executive Brian Langley, Mayor Joe Brooks, Mayor Jack Lynch (by proxy Randy Brown), Mayor Jason Bailey, Mayor Terry Frank, Troy Poore (by proxy Debra England), Chris Mitchell (by proxy Charles Ledford)

Technical Committee: Joe Miller, Ron Pittman, David Cox, Randy Brown, David Lietzke, Roger Long, Mike Patterson, Rick Yakubic, Mike Conger, Mayor Fred Sykes (by proxy Harold Edwards), Charlie McAnally, Greg Corum, Marilyn Toppins, Charles Faulkner, E.L. Morton

TDOT and Agencies Support Present

Troy Ebbert (TDOT), Stacy Weaver (TDOT), Don Brown (ETDD), Rich DesGroselliers (LAMTPO), Christie Brown (TDOT), Laura Smith (ETDD), Kevin Lynch (TDOT), Harold Edwards (ETDD), Ronda Sawyer (TDOT), Mike McClanahan (TDOT), Kristin Qualls (TDOT), Dexter Justis (TDOT), Andy Padgett (TDOT), Steve Borden (TDOT)

Others Present

Jeff Mize (CDM Smith), Jeff Lewis (New Tazewell)

Welcome / Call to Order

The meeting began at approximately 1:00 p.m. Executive Board Chairman, Joe Brooks called the joint meeting of the Executive Board and Technical Committee to order.

Determination of Quorum / Roll Call

Quorums were present for both the Technical Committee and Executive Board. The roll call was waived, and introductions made.

Approval of May 18, 2023, Technical Committee Meeting Minutes

Chairman Long asked for a motion to approve the minutes from the May 18, 2023, Technical Committee meeting. Joe Miller made a motion to approve the minutes and seconded by Charlie McAnally. Members of the Technical Committee approved the minutes.

Approval of May 18, 2023, Executive Board Meeting Minutes

Chairman Brooks asked for a motion to approve the minutes from the May 18, 2023, Executive Board meeting. Brian Langley made a motion to approve the minutes and seconded by Mike Byrd. Members of the Executive Board approved the minutes.

TDOT's Region 1 New Organization Chart and Staff-TDOT Staff

A handout of Region 1 Staff organization chart was provided. Steve Borden discussed reorganization and staffing changes in TDOT during the past year affecting Region I included: Dexter Justis, Director of Project Management, Christie Brown, Director of Pre-Construction, Stacy Weaver, Manager of Design, Jason Shultz, Alternative Delivery, Josh Metz, Project Manager for District 19, Kristin Qualls for District 18, and Andy Padgett, Region Traffic Manager who will also be picking up permitting.

TDOT Project Updates and Project Prioritization-TDOT Staff

TDOT staff in attendance introduced themselves. Troy Ebbert, TDOT, Office of Community Transportation, gave update on the prioritizing of the TMA funding which was part of Modernization Act passed. TDOT looking at projects that were submitted under the Statewide Partnership Program. There is \$350 million coming in for projects but \$2.6 billion worth of needs based on those projects. TDOT working on a 10-year plan instead of usual 3-year plan to be presented to State Legislature. Project updates will be provided and if anyone has any concerns or questions, let Troy know. Mr. Justis went over the ranked projects from last year that were carried forward. There was discussion from attendees regarding the timing of projects which had been on the list for several years.

County Wide Transportation Plans-Don Brown

ETDD Transportation Planner, Don Brown, presented the Morgan County Transportation Plan that was completed in September 2023, and items included in the plan. Previously completed plans have been for the Campbell County, Grainger County, and Scott County, with Monroe County's plan underway. Included in the plan are state routes, commuting patterns and local roads. Any of the communities interested in having a plan prepared may contact Mr. Brown. There was a discussion of routes labeled as bike routes but may not be considered safe for bikers. There are different groups that have designated bike routes, but they are not under one umbrella.

TDOT's Transportation Funding Data Base-TDOT OCT Staff

Mr. Ebbert discussed the new Transportation Funding Database which lists all transportation grant funding opportunities in one place. Topics such as project type or agency can be searched using the database. Any grants not on the database can be forwarded to TDOT and they will update it.

Grant for Helm’s Ferry Bridge Project, Union County-Mayor Jason Bailey

Mayor Bailey presented a project proposal for building a new bridge across Norris Lake connecting portions of Union County. Speedwell residents must drive an hour or more to get to the County Courthouse for car tags, pay taxes, and other functions. Currently, Union County has a contract with Claiborne County to provide school services. It would be a project of approximately \$65 million dollars. Mr. Brown recommended applying for a TDOT Transportation Planning Grant. If awarded, it would provide funding for a transportation planning study. Mayor Bailey requested TDOT’s assistance in advancing this project.

Transportation Planning Grant, Morgan County Road & Bridge Inventory-TDOT OCT Staff

Ronda Sawyer, TDOT, Office of Community Transportation presented the Morgan County Road & Bridge Inventory which was funded by a TDOT Transportation Planning Grant with a zero-dollar match as the county is on the At Risk or Distressed communities list. Consultants identified road termini, condition, construction materials, signs, poles and cross drains. The inventory was mapped in GIS for Morgan County and they will be able to utilize the data for a wide range of projects.

Discussion of New Urbanized Areas Per 2020 Census Data

Mr. Ebbert summarized the results of the 2020 Census which changed urbanized areas. There is a smoothing process that is currently in progress for these urbanized areas boundaries. Erwin, Greeneville, Harrogate, Kingston, LaFollette, Madisonville, Newport, Rockwood, Rogersville, Sevierville, and Sweetwater have been designated as Small Urban Areas. Meetings will be scheduled in March for the communities affected by the new boundaries.

Coordinator’s Report

Laura Smith, ETDD, provided the RPO Coordinators report including local official’s meetings since last Nov. TSMP grants in process, MMAG NOI’s completed this summer, and examples of road data information that could be compiled using Etrims. More information can be found on the ETDD website.

Questions/Discussion/Other Business-Chairman Brooks

None

Public Comment

None

Adjourn

With no further business the meeting was adjourned.

DRAFT