



To: City Council

From: City Manager

Re: Budget 2023-24 Adjustments

Date: May 22, 2023

Included are proposed replacement documents for the budget consideration at your special meeting Monday night:

- a) Ordinance # 648
- b) Budget Summary
- c) Budget Hearing/Publication Notice
- d) Detailed General Fund Budget
- e) Detailed Water and Sewer Fund Budget

An error related to reporting the cost associated with legacy benefits was identified and corrected.

Operating & Maintenance Balance Status:

- General Fund +\$5,029
- Water & Sewer Fund +\$49,638
- State Street Aid -\$94,100
- Drug Fund \$0
- Watershed Fund +\$12
- Solid Waste Fund +\$2,702

ORDINANCE 648

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

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

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

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

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL
OF THE CITY OF NORRIS, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein, presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2023, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Revenues			
Local Taxes	\$ 1,197,602	\$ 1,194,700	\$ 1,218,800
Licenses and Permits	13,337	21,250	14,615
Intergovernmental	293,562	789,654	362,520
Charges for Services	28	100	88,325
Fines and Forfeitures	4,082	3,680	3,500
Miscellaneous Revenues	172,726	238,850	183,940
Total Revenues	\$ 1,681,337	\$ 2,248,234	\$ 1,871,700
Appropriations			
Expenditures			
General Government	\$ 298,842	\$ 470,582	\$ 732,550
Public Safety	566,960	667,925	866,799
Public Works	311,520	782,943	530,880
Parks and Recreation	20,121	31,757	126,842
Library and Archives	32,246	32,250	33,200
Conservation of Natural Resources	3,180	4,950	3,500
Other Natural Resources	5,742	6,950	8,000
Community Development	5,608	6,000	14,900
Transfers Out to Other Funds	-	-	-
Total Operating & Maint Appropriations	1,243,932	1,998,858	1,725,271
Total Capital Outlay	287	4,500	591,400
Total Appropriations	\$ 1,244,219	\$ 2,003,358	\$ 2,316,671
Transfers	\$ 22,300	\$ -	\$ -
Change in Fund Balance	\$ 459,418	\$ 244,876	\$ (444,971)
Beginning Fund Balance	\$ 1,223,088	\$ 1,682,506	\$ 1,927,382
Ending Fund Balance	\$ 1,682,506	\$ 1,927,382	\$ 1,482,411
Ending Fund Balance as % of Appropriations	135%	96%	64%

State Street Aid Fund	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Revenues			
State Gas and Motor Fuel Taxes	\$ 57,023	\$ 62,000	\$ 55,900
Total Revenues	\$ 57,023	\$ 62,000	\$ 55,900
Appropriations			
Expenditures			
State Street Aid Expenditures	\$ 148,710	\$ -	\$ 150,000
Total Appropriations	\$ 148,710	\$ -	\$ 150,000
Change in Fund Balance	\$ (91,687)	\$ 62,000	\$ (94,100)
Beginning Fund Balance	\$ 203,629	\$ 111,942	\$ 173,942
Ending Fund Balance	\$ 111,942	\$ 173,942	\$ 79,842
Ending Fund Balance as % of Appropriations	0%	0%	53%
Drug Fund			
Revenues			
City Court Revenue	\$ -	\$ 1,000	\$ -
Total Revenues	\$ -	\$ 1,000	\$ -
Appropriations			
Expenditures			
Drug Fund Expenditures	-	-	-
Total Appropriations	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ 1,000	\$ -
Beginning Fund Balance	\$ 1,565	\$ 1,565	\$ 2,565
Ending Fund Balance	\$ 1,565	\$ 2,565	\$ 2,565
Ending Fund Balance as % of Appropriations			
Solid Waste Fund			
Revenues			
Charges for Services	\$ 138,816	\$ 144,500	\$ 157,572
Miscellaneous Revenues	-	-	-
Total Revenues	\$ 138,816	\$ 144,500	\$ 157,572
Appropriations			
Expenditures			
Sanitation Services	\$ 146,737	\$ 156,550	\$ 155,500
Total Appropriations	\$ 146,737	\$ 156,550	\$ 155,500
Change in Net Position	\$ (7,921)	\$ (12,050)	\$ 2,072
Beginning Fund Balance	\$ 49,103	\$ 41,182	\$ 29,132
Ending Fund Balance	\$ 41,182	\$ 29,132	\$ 31,204
Ending Fund Balance as % of Appropriations	28%	19%	20%
Watershed Fund			
Revenues			
Permits	\$ 47,805	\$ 64,880	\$ 62,820
Other Revenues	28,276	25,800	29,000
Total Revenues	\$ 76,081	\$ 90,680	\$ 91,820
Appropriations			
Expenditures			
Conservation of Natural Resources	\$ 60,548	\$ 64,958	\$ 122,408
Total Operating & Maint Appropriations	\$ 60,548	\$ 64,958	\$ 85,908
Total Capital Outlay	\$ -	\$ -	\$ 36,500
Total Appropriations	\$ 60,548	\$ 64,958	\$ 122,408
Change in Fund Balance	\$ 15,533	\$ 25,722	\$ (30,588)
Beginning Fund Balance	\$ 268,840	\$ 284,373	\$ 310,095
Ending Fund Balance	\$ 284,373	\$ 310,095	\$ 279,507
Ending Fund Balance as % of Appropriations	469.67%	477.38%	228.34%

Water Works Fund	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Revenues			
Charges for Services	\$ 53,837	\$ 37,702	\$ 860,043
Wastewater Charges	425,398	492,550	510,700
Water Charges	484,052	508,000	529,000
	\$ 963,287	\$ 1,038,252	\$ 1,899,743
Operating Expenses	869,160	1,117,834	1,963,105
Net Operating Income (Expense)	\$ 94,127	\$ (79,582)	\$ (63,362)
Net Nonoperating Revenues (Expenses)	\$ 3	\$ -	\$ -
Change in Net Position	\$ 94,130	\$ (79,582)	\$ (63,362)
<i>Less</i>			
Grants - Capital	\$ -	\$ -	\$ 815,140
Grants - Operating	\$ -	\$ -	\$ 300
Capital Contributions	\$ -	\$ -	\$ (928,140)
Statutory Change in Net Position	\$ -	\$ -	\$ 49,338
Beginning Net Position	\$ 3,153,438	\$ 3,247,568	\$ 3,167,986
Ending Net Position	\$ 3,247,568	\$ 3,167,986	\$ 3,104,624
Ending Net Position as % of Appropriations	373.64%	283.40%	158.15%

SECTION 2:

At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 1,927,382
State Street Aid Fund	\$ 173,942
Drug Control Fund	\$ 2,565
Solid Waste Fund	\$ 29,132
Watershed Fund	\$ 310,095
Waterworks Fund	\$ 3,167,986

SECTION 3:

That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Type of Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2023	FY 2023 Debt Interest	FY 2023 Debt Principal
	\$ -	\$0	\$0	\$0

SECTION 4:

During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Grants	Proposed Amount Financed by Debt	Total Proposed Capital Projects
Butternut Paving	\$ 150,000		\$ -	\$ 150,000
Fire Equipment	\$ 5,000	\$ 22,500	\$ -	\$ 27,500
Roof Repair	\$ 215,000		\$ -	\$ 215,000
Watershed Clear Creek Improv	\$ 23,500		\$ -	\$ 23,500
Watershed Ped Gates & Bridge	\$ 7,000		\$ -	\$ 7,000
Watershed Park & Road	\$ 6,000		\$ -	\$ 6,000
Utility Phase I Sewer		\$ 815,140	\$ -	\$ 815,140
Entrance Signage	\$ -	\$ 5,400	\$ -	\$ 5,400
Utility Raw Water	\$ 85,000		\$ -	\$ 85,000
Utility Alt. Water	\$ 15,000		\$ -	\$ 15,000
Utility Sewer Lift Pump	\$ 10,000		\$ -	\$ 10,000
HVAC Replacement	\$ 35,000		\$ -	\$ 35,000
Creamery Park	\$ 18,000		\$ -	\$ 18,000
McNeeley Improvements	\$ 40,000		\$ -	\$ 40,000
Police Vehicles	\$ 30,000		\$ -	\$ 30,000
Mowers	\$ 14,000		\$ -	\$ 14,000
Sidewalks	\$ -	\$ 122,000	\$ -	\$ 122,000
Computer Upgrade	\$ 11,000		\$ -	\$ 11,000
Park & Rec Improvements	\$ 10,000	\$ 75,000	\$ -	\$ 85,000
			Total Projects	\$ 1,714,540

SECTION 5:

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

SECTION 6:

Money may be transferred from one line to another in the same fund in an amount of up to the funded limit by the Mayor/City Manager, subject to such limitations and procedures as set in the Budget Policy adopted by the City Council in Ordinance No. 648 adopted on **Month Day, Year** by Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7:

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

SECTION 8:

There is hereby levied a property tax of \$1.5439 per \$100 of assessed value on all real and personal property.

SECTION 9:

This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the Town/City has notes issued pursuant to Title 9, Chapter 21, Tennessee Code Annotated or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, Tennessee Code Annotated approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) day of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, *Tennessee Code* Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the government does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10:

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

SECTION 11:

All ordinances or parts of ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION 12:

If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13:

This ordinance shall take effect JULY, 1, 2023 the public welfare requiring it.

City Manager

Mayor

The City of Norris, Tennessee, hereby provides certain financial information for the Fiscal Year 2023 Budget in accordance with the requirements of Tennessee Code Annotated, Title 6, Chapter 56, Section 206. There will be a public hearing concerning the budget at the City Council Room on June _____, 2023 at _____ PM. All citizens are welcome to participate. The budget and all supporting data are a public record and are available for public inspection at the city office located at 20 Chestnut Drive, Norris, TN.

	General Fund			State Street Aid Fund		
	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
Revenues:						
Local Taxes	\$ 1,197,602	\$ 1,194,700	\$ 1,218,800			
State of Tennessee	276,960	770,654	343,520	\$ 57,023	\$ 62,000	\$ 55,900
Federal Government	16,602	19,000	19,000			
Other Sources	212,473	263,880	290,380	-	-	-
Total Revenues	\$1,703,637	\$2,248,234	\$1,871,700	\$57,023	\$62,000	\$55,900
Expenditures:						
Salaries	\$ 595,880	\$ 743,583	\$ 922,656	\$ -	\$ -	\$ -
Other Sources	648,339	1,259,775	1,394,015	148,710	-	150,000
Total Expenditures	\$ 1,244,219	\$ 2,003,358	\$ 2,316,671	\$ 148,710	\$ -	\$ 150,000
Beginning Fund Balance	\$ 1,223,088	\$ 1,682,506	\$ 1,927,382	\$ 203,629	\$ 111,942	\$ 173,942
Ending Fund Balance	\$ 1,682,506	\$ 1,927,382	\$ 1,482,411	\$ 111,942	\$ 173,942	\$ 79,842
Number FTE Employees	14	15	15	0	0	0

City of Norris, Tennessee
 Budget Summary
 FY 2023

All Funds	Estimated Beginning Cash July 1	Revenues			Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Debt Proceeds	Transfers-In		Transfers-Out					
General Fund	2,127,886	1,826,410		45,290	1,871,700	2,316,671		2,316,671	(444,971)	1,682,915	72.64%
State Street Aid	160,999	55,900			55,900	150,000		150,000	(94,100)	66,899	44.60%
Drug Fund	2,565	-			-	-		-	-	2,565	#DIV/0!
Solid Waste Fund	9,738	157,572			157,572	155,500		155,500	2,072	11,810	7.59%
Watershed Fund	296,491	91,820			91,820	77,118	45,290	122,408	(30,588)	265,903	217.23%
Water Works Fund	\$1,092,134	1,899,743			1,899,743	1,863,105		1,863,105	36,638	\$1,128,772	60.59%
Totals	\$ 3,689,813	\$ 4,031,445	\$ -	\$ 45,290	\$ 4,076,735	\$ 4,562,394	\$ 45,290	\$ 4,607,684	\$ (530,949)	\$ 3,158,864	

Enterprise Funds	Estimated Beginning Net Position July 1	Revenues			Total	Expenses **(exclude capital projects and debt principal payments)		Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In	Transfers-Out						
Water Works Fund	3,167,986	1,899,743	-	1,899,743	(1,034,965)	-	(1,034,965)	864,778	4,032,764	
	\$ 3,167,986	\$ 1,899,743	\$ -	\$ 1,899,743	\$ (1,034,965)	\$ -	\$ (1,034,965)	\$ 864,778	\$ 4,032,764	

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund	\$ 1,927,382
State Street Aid	173,942
Drug Fund	2,565
Solid Waste Fund	29,132
Watershed Fund	310,095

CITY OF NORRIS, TENNESSEE 110 General Fund	Actual 21-22 2021-2022	Estimated 22-23 2022-2023	Budgeted 23-24 2023-2024
REVENUES			
Local Taxes			
31111 Property Taxes - Current (ACFR 21 end)	\$ 729,430	\$ 680,000	\$ 703,000
31112 Personal Property Taxes - Current	2,153	77,000	73,000
31120 Public Utilities Property Tax - Current	6,811	7,400	6,800
31200 Property Taxes - Delinquent	19,210	9,000	10,000
31300 Interest, Penalty & Court Costs - Prop Tax	1,918	2,300	1,800
31511 Payment In-Lieu-of Taxes - Electric Utility	17,918	18,500	18,000
31600 Local Option Sales Tax	252,463	270,000	262,000
31710 Wholesale Beer Tax	63,104	57,000	61,500
31720 Wholesale Liquor Tax	59,581	41,500	44,000
31730 Mixed Drink Tax	3,683	5,000	2,700
31800 Business Taxes	19,467	6,000	14,000
31912 Cable TV Franchise Tax	21,864	21,000	22,000
Total Local Taxes	\$ 1,197,602	\$ 1,194,700	\$ 1,218,800
Licenses & Permits			
32210 Beer Licenses	\$ 700	\$ 1,200	\$ 1,200
32410 Animal Registration	1,014	1,550	1,000
32600 Building and Related Permits	11,623	18,500	12,415
Total Licenses and Permits	\$ 13,337	\$ 21,250	\$ 14,615
Intergovernmental Revenue			
33400 Police Supplements - State Grant	\$ 4,000	\$ 81,800	\$ 5,600
33430 TDOT Enhancement Grant - Sidewalk East SRTS Sidewalk Grant	-	-	122,000
33450 GHSO Grant	-	-	-
33460 COVID 19 State Grant	-	-	-
33480 Local Planning Grant	-	-	5,400
33490 Local Gov Recovery (TN)	32,527	-	-
33510 State Sales Tax	182,592	192,000	190,000
33520 State Income Tax	5,278	10,500	10,500
33530 State Beer Tax	730	800	736
33552 State City Streets and Transportation	2,982	4,200	3,234
33590 Bank Excise Tax	4,894	4,500	4,550
33591 TVA In-Lieu-of Tax	16,602	19,000	19,000
33592 Sports Betting- State Shared Tax	1,557	1,520	1,500
33800 Local Agency Project Grant -SIA Sawmill Rd	42,400	-	-
33801 ARPA Funds	-	475,334	-
Total Intergovernmental Revenue	\$ 293,562	\$ 789,654	\$ 362,520
Charges for Services			
34111 Duplicating Services	\$ 28	\$ 100	\$ 50
34131 Administrative Services	-	-	88,275
Total Charges for Services	\$ 28	\$ 100	\$ 88,325
Fines & Penalties			
35110 City Court Fines and Costs	\$ 3,603	\$ 2,700	\$ 3,000
35140 Drug Related Fines	308	350	300
35160 Court Fines and Costs From County Courts	171	630	200
Total Fines & Penalties	\$ 4,082	\$ 3,680	\$ 3,500

110 General Fund	2021-2022	2022-2023	2023-2024
Other Revenue			
33730 Public Entity Partners Safety Grant	1,000	1,000	1,000
33800 E911 Funds	-	-	-
36100 Interest Income	1,893	1	38,000
36211 Community Building Rental	-	250	400
36212 Tower Rent	29,582	29,000	29,000
36213 Pavilion Rental	660	600	600
36330 Sale of Equipment	15,800	2,285	-
36420 OSM Parking Contract	1,000	1,000	1,000
36550 Tree Commission Donations	-	-	3,000
36700 Animal Shelter Donations	6,472	5,200	6,500
36710 Recreation Comm. Donations	10,024	1,300	2,500
3710-CDB Community Development Board Donations	-	5,000	5,500
36720 Recreation Tennis Court Improvements	-	-	-
36721 Donations - Organizations No. 1	-	-	650
36730 Recreation Donations- Fireworks	-	5,000	5,000
36732 Trail Benches	3,573	1,500	1,500
36735 Norris Little Theatre Donations	-	-	3,000
36738 Norris Volunteer Fire Dept. Donations	6,011	4,000	20,000
36739 Recycle Commission Donations	-	-	-
Operating Transfers In From Other Funds	-	-	-
36960 Watershed Fund	-	42,714	45,290
36990 Miscellaneous Refunds	78,337	-	1,000
37199 Miscellaneous Revenue	18,374	140,000	20,000
37494 Sale of Material	-	-	-
Total Other Revenue	\$ 172,726	\$ 238,850	\$ 183,940
TOTAL REVENUE	\$ 1,681,337	\$ 2,248,234	\$ 1,871,700
Beginning Fund Balance	\$ 1,223,088	\$ 1,682,506	\$ 1,927,382
Available for Appropriation	\$ 2,904,425	\$ 3,930,740	\$ 3,799,082

110 General Fund

2021-2022

2022-2023

2023-2024

EXPENDITURES

41000 General Government - City Office

110 Personnel	\$ 134,701	\$ 189,000	\$ 268,421
114 Part-Time Personnel	10,414	14,000	28,860
134 Bonus	433	4,183	541
141 Payroll Taxes	10,844	15,849	22,783
142 Hospital and Health Insurance	7,657	21,750	50,841
143 Retirement	3,047	5,350	11,154
146 Workers' Compensation	762	1,000	1,200
147 Unemployment Insurance	116	250	350
148 Training - Employee	1,305	1,500	1,500
211 Postage, Box Rent, Etc.	1,363	1,000	1,400
223 Publications, Reports, Etc.	580	550	500
224 Duplication	3,629	3,500	3,600
235 Memberships, Fees and Tuition	3,231	3,000	4,000
237 Advertising	2,247	2,500	2,000
250 Professional Services (ETDD, MTAS, Chamber	10,702	14,000	11,000
252 Legal Services	3,289	65,000	7,000
253 Accounting and Auditing Services	11,250	14,000	13,000
255 Data Processing Services - Local Government	13,048	14,000	16,000
259 Other Professional Services - Web Design	2,267	4,000	7,000
280 Travel	438	8,500	4,500
291 Physical/Drug Testing	135	550	300
310 Office Supplies and Materials	3,262	3,300	2,800
320 Operating Supplies	968	1,400	500
329 Other Operating Supplies	-	-	-
510 Liability Insurance	28,602	37,000	36,100
551 Trustee Fees	1,670	0	500
555 Bank Service Charges	2,731	1,800	1,600
948 Computer Equipment	287	4,500	8,000

41800 Community Building - City Office

241 Electric	8,325	8,750	9,500
242 Water	2,657	2,950	3,000
244 Gas	983	1,300	1,200
245 Telephone and Other Communications	13,090	10,000	7,200
260 Repair & Maintenance Services	5,801	4,200	5,000
290 Contractual Services - HVAC,FireAlarm, Pest C	1,707	1,500	1,400
900 Capital Outlay	-	-	150,000

41900 McNeeley Building

241 Electric	3,175	4,800	5,500
242 Water	1,271	1,400	1,600
260 Repair and Maintenance Services	1,511	2,000	1,600
266 Repair and Maintenance Buildings	9	1,000	-
290 Contractual Services - HVAC,FireAlarm, Pest C	1,335	1,200	1,000
329 Other Operating Supplies	-	-	100
900 Capital Outlay	-	-	40,000

Total General Government \$ 298,842 \$ 470,582 \$ 732,550

110 General Fund	2021-2022	2022-2023	2023-2024
42000 Police			
110 Personnel	\$ 221,813	\$ 240,000	\$ 349,752
112 Overtime Personnel	29,407	28,000	30,000
114 Part-Time Personnel	19,026	16,000	10,000
119 Health Insurance Incentive	1,250	2,500	2,500
129 Holiday Pay	15,288	17,000	19,500
132 State Bonus	4,800	4,800	5,600
134 Bonus	11,833	25,000	10,050
141 Payroll Taxes	23,672	25,497	32,696
142 Hospital and Health Insurance	74,097	80,000	88,297
143 Retirement	34,611	19,038	25,044
146 Workers' Compensation	10,414	13,000	14,000
147 Unemployment Insurance	191	2,800	500
148 Training - Employee	2,913	3,000	3,500
211 Postage, Box Rent, Etc.	78	100	200
216 Radio and TV Services	280	600	500
220 Printing and Duplicating	53	550	800
235 Memberships, Fees and Tuition	700	1,000	1,500
237 Advertising	-	-	-
241 Electric	5,144	5,900	6,000
242 Water	1,084	1,200	1,200
244 Gas	1,981	1,800	1,900
245 Telephone and Other Communications	14,209	12,750	5,000
261 Repair and Maintenance Motor Vehicles	5,404	4,000	5,000
264 Repair and Maintenance Traffic Lights, Etc.	57	-	500
266 Repair and Maintenance Buildings - Roof Rep	843	300	-
269 Repair and Maintenance Other	677	750	1,000
280 Travel	1,657	2,000	1,500
286 Vehicle Purchase	-	54,000	-
290 Dispatch and other contractual serv.	14,797	7,500	8,000
291 Physical/Drug Testing	135	-	360
298 Collection Fees (litigation tax)	259	100	500
310 Office Supplies and Materials	2,173	2,800	2,800
320 Operating Supplies	215	500	500
326 Clothing and Uniforms	3,000	4,500	4,000
327 Fire Arm Supplies	2,447	3,500	3,500
329 Other Operating Supplies	7,880	4,500	3,000
331 Fuel Charges	14,070	14,000	15,000
333 Other Equipment	2,040	17,000	3,500
334 Tires, Tubes, Etc.	947	1,200	2,500
341 Consumable Tools	-	100	-
900 Capital Outlay	-	-	130,000
999 Other 911	-	-	-

110 General Fund	2021-2022	2022-2023	2023-2024
42200 Fire Department			
114 FireMarshall cost to 42000-110	(168)	-	-
141 Payroll Taxes	173	85	-
142 Hospital and Health Insurance	-	-	-
143 Retirement	-	-	-
147 Unemployment Insurance	-	-	-
148 Employee Education and Training	1,167	1,250	3,500
162 Volunteer Firemen	2,050	6,800	5,000
216 Radio and TV Services	128	900	600
220 Printing and Duplicating	-	105	400
245 Telephone and Other Communications	389	400	600
246 Fire Hydrant Rental	12,200	12,200	12,200
261 Repair and Maintenance Motor Vehicles	2,454	2,000	12,000
291 Physical/Drug Testing	666	600	600
320 Operating Supplies - gear-scba bottles	9,780	14,000	10,000
322 Chemical, Lab and Medical Supplies	-	-	500
329 Operating Expense -Active911, EmergRpt	643	1,600	600
331 Fuel Charges	966	700	1,100
333 Other Equipment - Truck 3 Equip	3,275	5,000	-
340 Norris Volunteer Fire Dept. Donation Expense	3,792	5,000	10,500
990 Capital Equipment	-	-	19,000
Total Public Safety	\$ 566,960	\$ 667,925	\$ 866,799

110 General Fund	2021-2022	2022-2023	2023-2024
43000 Public Works			
110 Personnel	\$ 135,343	\$ 174,000	\$ 179,199
112 Overtime Personnel	589	600	500
114 Part-Time Personnel -Building Codes Insp	4,504	5,000	4,800
116 Temporary Personnel	243	-	-
134 Bonus	433	17,000	6,433
135 Animal Control Bonus	1,350	-	-
141 Payroll Taxes	10,669	15,040	14,607
142 Hospital and Health Insurance	48,165	41,000	51,327
143 Retirement	12,154	6,000	6,254
146 Workers' Compensation	6,096	7,560	7,560
147 Unemployment Insurance	135	180	200
148 Training - Employee	-	-	1,000
216 Radio & TV Services	104	-	-
220 Printing, Duplicating, Typing, & Binding	-	105	-
235 Memberships, Fees and Tuition	686	250	300
241 Electric	2,098	2,300	2,400
242 Water	1,096	1,000	1,000
245 Telephone and Other Communications	4,643	8,900	5,000
247 Street Lighting	22,331	25,000	25,000
261 Repair and Maintenance Motor Vehicles	10,243	11,000	8,000
265 Parks and Grounds Maintenance	20,828	16,000	20,000
266 Repair and Maintenance Buildings	3,936	3,000	14,000
268 Repair and Maintenance Roads and Streets	1,570	2,000	5,000
269 Repair and Maintenance Trees	3,237	3,000	12,000
280 Travel	-	-	200
291 Physical/Drug Testing	550	300	300
310 Office Supplies and Materials	390	100	500
320 Operating Supplies	1,046	2,800	2,700
326 Clothing and Uniforms	2,227	2,800	3,000
329 Other Operating Supplies	8	600	-
331 Fuel Charges	10,845	13,000	15,000
334 Tires, Tubes, Etc.	227	1,600	2,000
341 Consumable Tools and PPE	1,270	1,400	1,000
342 Signs, Parts and Supplies	781	500	600
471 Asphalt and Asphalt Filler	923	2,500	5,000
735 Local Agency Project - Norris Indust. Park	-	208,408	-
771 TDOT Enhancement Grant	-	-	-
775 Oil Recycling Expenses	-	-	-
776 Safe Route To School Grant	-	-	-
900 Capital Outlay	-	-	122,000
940 Machinery and Equipment	2,800	210,000	14,000
Total Public Works	\$ 311,520	\$ 782,943	\$ 530,880

110 General Fund	2021-2022	2022-2023	2023-2024
44400 Parks and Recreation			
110 Personnel	\$ 2,082	\$ -	\$ -
114 Part-Time Personnel	2,371	6,500	6,500
141 Payroll Taxes	362	497	497
147 Unemployment Insurance	14	195	195
241 Electric	542	650	650
242 Water	3,317	3,500	3,500
291 Physical/Drug Testing	270	300	300
310 Office Supplies & Materials	-	115	-
312 Small Items of Equipment	241	500	2,200
320 Operating Supplies	459	10,000	-
325 Fireworks Supplies	9,300	7,500	8,000
329 Other Operating Supplies	1,163	2,000	2,000
900 Capital Outlay	-	-	103,000
Total Parks and Recreation	\$ 20,121	\$ 31,757	\$ 126,842

110 General Fund	2021-2022	2022-2023	2023-2024
44800 Library and Archives			
720 Grants and Donations to Other Institutions	\$ 32,246	\$ 32,250	\$ 32,250
329 Other Operating (Archives)	\$ -	\$ -	\$ 950
Total Library and Archives	\$ 32,246	\$ 32,250	\$ 33,200
45100 Conservation of Natural Resources Landscaping			
269 Repair and Maintenance Other	\$ 1,980	\$ 1,250	\$ 200
320 Operating Supplies	1,200	3,000	3,300
551 Trustee Fees	0	700	-
Total Conservation of Natural Resources	\$ 3,180	\$ 4,950	\$ 3,500
45160 Other Natural Resources Animal Shelter			
241 Electric	\$ 803	\$ 950	\$ 1,000
242 Water	\$ 548	\$ 1,000	\$ 1,000
329 Other Operating Supplies	4,391	5,000	6,000
Total Other Natural Resources	\$ 5,742	\$ 6,950	\$ 8,000
47100 Community Development			
237 Advertising	\$ -	\$ 500	\$ 1,000
320 Operating Supplies (Concert on Commons)	\$ 5,608	\$ 5,500	\$ 5,500
329 Other Operating (Norris Little Theatre)	\$ -	\$ -	\$ 3,000
900 Capital Outlay	\$ -	\$ -	\$ 5,400
Total Community Development	\$ 5,608	\$ 6,000	\$ 14,900
43000			
761 Transfers Out to Other Funds	\$ -	\$ -	\$ -
Transfers In from Other Funds	\$ 22,300	\$ -	\$ -
Total Other Financing Sources	\$ 22,300	\$ -	\$ -
TOTAL CAPITAL EXPENSES	\$ 287	\$ 4,500	\$ 591,400
TOTAL O&M EXPENSES	\$ 1,243,932	\$ 1,998,858	\$ 1,725,271
TOTAL EXPENDITURES	\$ 1,244,219	\$ 2,003,358	\$ 2,316,671
Excess (deficit) of revenues over (under) expenditures	\$ 459,418	\$ 244,876	\$ (444,971)
Beginning Fund Balance	\$ 1,223,088	\$ 1,682,506	\$ 1,927,382
Ending Fund Balance	\$ 1,682,506	\$ 1,927,382	\$ 1,482,411
Beginning Cash Balance	\$ 1,423,592	\$ 1,883,010	\$ 2,127,886
Ending Cash Balance	\$ 1,883,010	\$ 2,127,886	\$ 1,682,915

CITY OF NORRIS, TENNESSEE
 413 Water & Sewer Fund

	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024	
OPERATING REVENUES				
Charges for Services				
33193	ARPA Grants	\$ -	\$ -	\$ 815,140
33730	Tenn Safety Grant	\$ -	\$ -	\$ 300
36100	Interest Earnings	\$ -	\$ 2	\$ 3
37130	Fire Service and Hydrant Rentals	\$ 12,200	\$ 12,200	\$ 12,200
37191	Forfeited Discounts and Penalties	12,429	6,000	13,000
37195	Installation Charges	4,800	3,000	4,800
37196	Water Tap Fees	2,775	500	1,100
37199	Miscellaneous	8,660	4,000	2,000
37293	Sale of Parts	123	-	-
37294	Installation Charges (Turn On)	-	-	-
37299	Miscellaneous	3,214	1,000	500
37990	Other Non-Operating (NDSP Contract)	9,636	11,000	11,000
	Total Charges for Services	\$ 53,837	\$ 37,702	\$ 860,043
Wastewater Charges				
37210	Sewer Service Charges	\$ 424,848	\$ 492,000	\$ 510,000
37220	Sewer Inspection Fees	550	550	550
37290	Other Operating Revenue - Sewer Stoppages	-	-	150
	Total Wastewater Charges	\$ 425,398	\$ 492,550	\$ 510,700
Water Charges				
37110	Metered Water Sales	\$ 479,802	\$ 504,000	\$ 525,000
37120	Flat Rate Water Sales to Gen Customers	4,250	4,000	4,000
	Total Water Charges	\$ 484,052	\$ 508,000	\$ 529,000
	TOTAL OPERATING REVENUES	\$ 963,287	\$ 1,038,252	\$ 1,899,743

		Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
	OPERATING EXPENSES			
52113	Water Purification			
110	Personnel	\$ 32,571	\$ 70,000	\$ 69,777
112	Overtime Personnel	386	500	3,800
114	Part-Time Personnel	1,362	15,000	9,620
134	Christmas Bonus	-	2,717	217
137	Certification Bonus	-	-	1,700
141	Payroll Taxes	2,147	6,000	6,512
142	Hospital and Health Insurance	12,327	28,000	34,539
143	Retirement (with 3% hybrid match)	(2,160)	1,800	2,627
148	Employee Education and Training	219	500	500
170	Fees	-	-	1,000
241	Electric	24,008	40,000	40,500
244	Gas	3,117	6,500	6,000
245	Telephone and Other Communications	12,689	4,000	6,000
260	Repairs and Maintenance Services	17,088	15,000	15,000
291	Physical/Drug Testing (Random Drug Test)	-	-	240
320	Operating Supplies	5,777	500	2,500
322	Chemical, Lab and Medical Supplies	12,075	15,000	15,000
329	Other Operating Supplies (combined with 320)	808	500	1,000
389	Independent Lab Analysis	-	2,000	1,000
900	Capital Outlay	-	-	85,000
	Total Purification	\$ 122,414	\$ 208,017	\$ 302,532
52114	Transmission and Distribution			
110	Personnel	\$ 37,000	\$ 9,000	\$ 37,980
112	Overtime Personnel	-	200	4,600
114	Part-Time Personnel	14,751	8,500	9,620
134	Christmas Bonus	217	108	108
137	Certification Bonus	750	-	1,500
141	Payroll Taxes	4,063	1,300	4,117
142	Hospital and Health Insurance	11,454	5,000	22,334
143	Retirement (with 3% hybrid match)	(2,015)	300	1,538
260	Repairs and Maintenance Services (equipment	-	-	1,000
291	Physical/Drug Testing (New and random)	520	340	240
320	Operating Supplies	-	500	1,000
322	Chemical, Lab and Medical Supplies	885	1,000	1,000
329	Other Operating Supplies	110	-	-
331	Fuel Charges	6,854	9,000	9,000
332	Motor Vehicle Parts	2,941	250	3,000
338	Repair Parts for Water Lines, Meters, Hydrants	38,258	25,000	26,000
341	Consumable Tools	910	500	1,000
391	Water Meters	-	959	1,000
900	Capital Outlay	-	-	-
934	Drainage, Water Supply&Storage, WW Disp.	-	-	15,000
	Total Transmission and Distribution	\$ 116,698	\$ 61,957	\$ 140,037

		Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
52211	Sewage Collection			
110	Personnel	\$ 8,330	\$ 17,000	\$ 19,118
112	Overtime Personnel	-	-	6,600
114	Part-Time Personnel	2,044	8,500	9,620
134	Christmas Bonus	-	1,250	-
137	Certification Bonus	-	-	750
141	Payroll Taxes	766	2,000	2,761
142	Hospital and Health Insurance	840	9,000	11,513
143	Retirement	(457)	100	921
148	Employee Education and Training	-	500	500
241	Electric (Lift Stations)	224	1,300	1,300
260	Repairs and Maintenance Services	165,354	200,000	7,500
291	Physical/Drug Testing	-	-	240
320	Operating Supplies	-	-	1,000
329	Other Operating Supplies	-	-	-
900	Capital Outlay	-	-	10,000
934	Drainage, Water Supply&Storage, WW Disp.	-	-	815,140
	Total Sewage Collection	\$ 177,101	\$ 239,650	\$ 886,963
52213	Sewage Treatment and Disposal			
110	Personnel	58,706	65,000	64,597
112	Overtime Personnel	2,186	3,600	6,100
134	Christmas Bonus	108	3,900	2,008
136	Time In Service Bonus	1,500	-	-
137	Certification Bonus	-	-	1,500
141	Payroll Taxes	4,760	5,000	5,677
142	Hospital and Health Insurance	15,437	16,000	17,727
143	Retirement	(30,585)	5,000	4,319
148	Employee Education and Training	-	-	500
170	Fees	3,907	4,000	4,000
241	Electric	33,841	31,000	35,000
245	Telephone and Other Communications	11,399	11,000	5,000
260	Repairs and Maintenance Services	14,822	16,000	16,500
295	Landfill Services	13,837	14,500	15,000
320	Operating Supplies	665	9,000	10,000
322	Chemical, Lab and Medical Supplies	19,408	20,000	21,000
326	Clothing and Uniforms	4,243	4,200	5,000
329	Other Operating Supplies	266	500	-
390	Other Supply Items	-	-	-
	Total Sewage Treatment and Disposal	\$ 154,500	\$ 208,700	\$ 213,928

		Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
52316	Customer Billing			
211	Postage, Box Rent, etc.	\$ 4,141	\$ 5,500	\$ 6,000
255	Data Processing Services	8,708	13,000	14,000
	Total Customer Billing	\$ 12,849	\$ 18,500	\$ 20,000
52317	Administrative and General			
110	Personnel	\$ 125,707	\$ 142,000	\$ 99,999
111	Secretary/Treasury Personnel	6,006	6,000	9,000
112	Overtime Personnel	87	300	1,000
114	Part-Time Personnel	11,130	14,000	-
133	City Bonus	-	750	750
134	Christmas Bonus	109	6,500	217
136	Time In Service Bonus	5,000	-	-
137	Certification Bonus	2,250	6,000	6,000
141	Payroll Taxes	11,308	13,900	8,566
142	Hospital and Health Insurance	17,650	27,000	17,727
143	Retirement	(44,397)	8,000	6,597
146	Workers' Compensation	8,129	10,100	10,100
147	Unemployment Insurance	10	50	500
148	Employee Education and Training	540	200	500
220	Printing, Duplication, etc.	1,231	800	1,250
235	Memberships and Registration Fees	3,075	2,500	3,000
237	Advertising	925	400	800
250	Professional Services	-	-	88,275
252	Legal Services	169	4,000	800
253	Accounting and Auditing Services	11,250	12,000	13,000
256	Consultant Services	-	-	1,000
280	Travel	-	-	500
310	Office Supplies and Materials	2,149	1,500	2,500
320	Operating Supplies	83	300	500
329	Other Operating Supplies	-	10	-
510	Liability Insurance	17,681	20,200	22,064
555	Bank Service Charges	1,776	1,500	2,000
620	Notes - Series 2015	-	-	-
640	Interest on Notes (Loan 1)	2,032	-	-
741	Bad Debt Expense	-	-	-
948	Computer Equipment	2,812	5,000	3,000
	Total Administrative and General	\$ 186,712	\$ 283,010	\$ 299,645

	Actual 2021-2022	Estimated 2022-2023	Budgeted 2023-2024
52523-540 Depreciation	\$ 98,886	\$ 98,000	\$ 100,000
Transfers Out to Other Funds	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENSES	\$ 2,812	\$ 5,000	\$ 928,140
TOTAL O&M EXPENSES	\$ 866,348	\$ 1,112,834	\$ 1,034,965
TOTAL OPERATING EXPENSES	\$ 869,160	\$ 1,117,834	\$ 1,963,105
OPERATING INCOME (LOSS)	\$ 94,127	\$ (79,582)	\$ (63,362)
NON-OPERATING REVENUES (EXPENSES)			
36100 Interest Income	\$ 3		
TOTAL NON-OPERATING REVENUES (EXPENSE)	\$ 3	\$ -	\$ -
CHANGE IN NET POSITION	\$ 94,130	\$ (79,582)	\$ (63,362)
<i>Less</i>			
<i>Grants - Capital</i>	\$ -	\$ -	\$ 815,140
<i>Grants - Operating</i>	\$ -	\$ -	\$ 300
<i>Capital Contributions</i>			\$ (928,140)
Statutory Change In Net Position			\$ 49,338
Beginning Net Position July 1	\$ 3,153,438	\$ 3,247,568	\$ 3,167,986
Ending Net Position June 30	\$ 3,247,568	\$ 3,167,986	\$ 3,104,624
Beginning Cash	\$ 1,120,469	\$ 1,073,716	\$1,092,134
Estimated Cash Balance	\$ 1,073,716	\$ 1,092,134	\$1,128,772