

**CITY OF ROCKY TOP  
GENERAL FUND  
BUDGET**

Account Description	Actual FY 2024	Projected FY 2025	Budget FY 2026
<b>REVENUES</b>			
<b>Local Taxes</b>			
Property Taxes (Current)	\$ 546,435	\$ 575,000	\$ 580,000
Property Tax Delinquent	\$ 43,214	\$ 50,000	\$ 50,000
Interest And Court Cost On Prop Tax	\$ 22,879	\$ 20,000	\$ 22,000
Pay In Lieu Of Tax-Electric Utilities	\$ 15,779	\$ 20,000	\$ 24,000
Local Option Sales Tax	\$ 599,854	\$ 615,000	\$ 625,000
Wholesale Beer Tax	\$ 93,938	\$ 95,000	\$ 97,000
Wholesale Liquor Tax	\$ 25,973	\$ 30,000	\$ 30,000
Business Taxes	\$ 660	\$ 20,000	\$ 700
Gross Receipts Tax	\$ 24,222	\$ 25,000	\$ 27,000
Other Taxes - Franchise	\$ 3,992	\$ 4,500	\$ 4,500
Cable TV Franchise Tax	\$ 18,703	\$ 20,000	\$ 20,000
Hotel / Motel Tax	\$ 61,099	\$ 70,000	\$ 70,000
Mixed Drink Taxes	\$ 3,363	\$ 3,500	\$ 4,500
Housing Authority Payment In Lieu Of Tax	\$ 10,496	\$ 10,497	\$ 10,497
Property Maintenance/Liens	\$ -	\$ 500	\$ 500
<b>Total Local Taxes</b>	<b>\$ 1,470,606</b>	<b>\$ 1,558,997</b>	<b>\$ 1,565,697</b>
<b>Licenses and Permits</b>			
Privilege Tax (Beer)	\$ 4,100	\$ 2,500	\$ 4,000
Short Term Rental Annual Permits	\$ 300	\$ -	\$ 700
Building And Related Permits	\$ 11,983	\$ 10,000	\$ 10,000
<b>Total Licenses and Permits</b>	<b>\$ 16,383</b>	<b>\$ 12,500</b>	<b>\$ 14,700</b>
<b>Intergovernmental</b>			
Other Federal Grants - FEMA	\$ 43,810	\$ -	\$ -
Local Parks and Recreation Fund Grant	\$ -	\$ -	\$ 566,000
State Law Enforcement Training Stipend	\$ 5,800	\$ 6,400	\$ 7,200
Violent Crime Intervention Grant	\$ 84,583	\$ -	\$ -
Bullet Proof Vest Grant	\$ 2,076	\$ -	\$ -
GHSO Grant	\$ 2,539	\$ -	\$ -
Rescue Squad Grant	\$ 21,203	\$ -	\$ -
Drivers Safety Grant	\$ 15,000	\$ -	\$ -
State Fire Supplement Training Stipend	\$ 4,400	\$ 3,200	\$ 4,400

Volunteer Firefighter Equipment (VFEAT)	\$	-	\$	70,000	\$	-
State Sales Tax	\$	200,435	\$	215,000	\$	228,750
State Beer Tax	\$	716	\$	750	\$	716
State City Streets & Trans.(Petroleum Sp.)	\$	2,980	\$	2,980	\$	3,331
Gross Receipts - TVA	\$	20,451	\$	20,000	\$	20,676
Corporate Excise Tax	\$	5,679	\$	4,500	\$	5,000
Sports Betting	\$	3,741	\$	2,300	\$	3,012
Local Revenue from 911	\$	-	\$	2,000	\$	-
Telecommunications Tax	\$	-	\$	-	\$	-
<b>Total Intergovernmental</b>	<b>\$</b>	<b>413,413</b>	<b>\$</b>	<b>327,130</b>	<b>\$</b>	<b>839,085</b>
<b>Charges for Services</b>						
Fee & Commission/Fines	\$	2,299	\$	25,000	\$	25,000
Clerks' Fee-Business Tax	\$	2,934	\$	2,500	\$	2,500
Accident Reports	\$	15	\$	-	\$	-
Refuse Charges	\$	140,109	\$	138,000	\$	142,000
Parks and Recreation Charges	\$	13,190	\$	8,000	\$	8,000
<b>Total Charges for Services</b>	<b>\$</b>	<b>158,547</b>	<b>\$</b>	<b>173,500</b>	<b>\$</b>	<b>177,500</b>
<b>Fines and Forfeitures</b>						
City Court Fines And Costs	\$	58,635	\$	38,000	\$	40,000
Court Fines from County	\$	3,002	\$	2,500	\$	2,500
Court Fines from State	\$	180	\$	-	\$	-
<b>Total Fines and Forfeitures</b>	<b>\$</b>	<b>61,817</b>	<b>\$</b>	<b>40,500</b>	<b>\$</b>	<b>42,500</b>
<b>Other</b>						
Interest Earnings	\$	86	\$	-	\$	-
Interest Earnings-LGIP	\$	18,518	\$	24,000	\$	26,500
Rents and Royalties	\$	24,000	\$	24,000	\$	24,000
Sale of Materials and Supplies	\$	7,473	\$	-	\$	-
Contributions from Donors-July 4th	\$	7,850	\$	10,000	\$	15,000
Donations Main St RTPD	\$	678	\$	-	\$	-
Directed Donations-Individuals	\$	10,000	\$	-	\$	-
Contri and Donations-CTF Stipend	\$	4,375	\$	-	\$	-
Miscellaneous Income	\$	8,936	\$	2,000	\$	25,000
<b>Total Other</b>	<b>\$</b>	<b>81,916</b>	<b>\$</b>	<b>60,000</b>	<b>\$</b>	<b>90,500</b>
<b>OTHER FINANCING SOURCE</b>						
Insurance Recoveries	\$	43,559	\$	40,000	\$	45,000
ARPA Funding	\$	50,000	\$	65,000	\$	-
<b>Total Other Financing Source</b>	<b>\$</b>	<b>93,559</b>	<b>\$</b>	<b>105,000</b>	<b>\$</b>	<b>45,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$</b>	<b>2,296,240</b>	<b>\$</b>	<b>2,277,627</b>	<b>\$</b>	<b>2,774,982</b>

Total Local	\$	1,486,989	\$	1,571,497	\$	1,580,397
Total State/Intergovernmental	\$	392,962	\$	307,130	\$	818,409
Total Federal	\$	20,451	\$	20,000	\$	20,676
Total Other	\$	395,839	\$	379,000	\$	355,500
Totals	\$	2,296,240	\$	2,277,627	\$	2,774,982

## EXPENDITURES

### Legislative

Salaries	\$	3,600	\$	3,600	\$	3,600
OASI (Employer's Share)	\$	-	\$	-	\$	275
Worker Comp Insurance	\$	-	\$	-	\$	127
Employee Education And Training	\$	220	\$	1,000	\$	500
Publicity, Subscription and Dues	\$	4,082	\$	2,500	\$	2,500
Public Relations	\$	166	\$	500	\$	500
Travel	\$	-	\$	-	\$	500
<b>Total Legislative</b>	<b>\$</b>	<b>8,068</b>	<b>\$</b>	<b>7,600</b>	<b>\$</b>	<b>8,002</b>

### City Court

Salaries	\$	2,600	\$	6,000	\$	6,000
Court Costs	\$	3,614	\$	2,500	\$	2,500
Data Processing Services	\$	10,905	\$	13,200	\$	5,000
<b>Total City Court</b>	<b>\$</b>	<b>17,119</b>	<b>\$</b>	<b>21,700</b>	<b>\$</b>	<b>13,500</b>

### City Attorney

Salaries	\$	-	\$	-	\$	-
Retirement - Current	\$	-	\$	-	\$	-
Legal Services	\$	-	\$	-	\$	12,000
<b>Total City Attorney</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>12,000</b>

### Central Staff Agencies

Salaries	\$	74,856	\$	58,798	\$	76,129
Wages	\$	-	\$	44,723	\$	40,659
Dental	\$	-	\$	237	\$	1,175
Christmas Bonus	\$	595	\$	750	\$	1,750
Vision and Life	\$	-	\$	-	\$	796
OASI (Employer's Share)	\$	-	\$	-	\$	8,825

Hospital And Health Insurance	\$	-	\$	38,749	\$	53,916
Retirement - Current	\$	4,916	\$	6,932	\$	18,441
Worker Comp Insurance	\$	-	\$	-	\$	247
Unemployment Insurance	\$	-	\$	-	\$	1,134
Employee Education And Training	\$	1,725	\$	2,500	\$	2,500
Postage, Box Rent, Etc.	\$	-	\$	-	\$	500
Publicity, Subscriptions and Dues	\$	344	\$	5,000	\$	3,300
Professional Services	\$	433	\$	500	\$	16,500
Accounting an Auditing Services	\$	-	\$	-	\$	21,700
Data Processing Services	\$	-	\$	-	\$	20,000
Travel	\$	5,345	\$	3,000	\$	2,500
Office Supplies And Materials	\$	-	\$	-	\$	5,000
Operating Supplies And Expenses	\$	10	\$	500	\$	7,000
Gas/Oil/Tires	\$	-	\$	-	\$	2,500
Liability Insurance	\$	-	\$	-	\$	3,999
Surety Bonds for Officials and Employees	\$	2,561	\$	1,500	\$	1,500
<b>Total Central Staff Agencies</b>	<b>\$</b>	<b>90,785</b>	<b>\$</b>	<b>163,189</b>	<b>\$</b>	<b>290,071</b>

#### Codes Administration

Salaries	\$	12,000	\$	12,000	\$	40,015
Dental	\$	-	\$	-	\$	419
Christmas Bonus	\$	-	\$	-	\$	350
Vision & Life	\$	-	\$	-	\$	115
OASI	\$	-	\$	-	\$	3,061
Hospital And Health Insurance	\$	-	\$	-	\$	21,805
Retirement	\$	538	\$	540	\$	3,113
Worker Comp Insurance	\$	-	\$	-	\$	163
Unemployment Insurance	\$	-	\$	-	\$	189
Employee Education and Training	\$	350	\$	500	\$	500
Postage, Box Rent, Etc	\$	182	\$	600	\$	300
Publicity, Subscription and Dues	\$	-	\$	-	\$	150
Professional Services (Lien Fees)	\$	-	\$	300	\$	300
TN State Planning Office Services	\$	9,178	\$	9,200	\$	-
Operating Supplies	\$	956	\$	500	\$	500
<b>Total Codes Administration</b>	<b>\$</b>	<b>23,204</b>	<b>\$</b>	<b>23,640</b>	<b>\$</b>	<b>70,981</b>

#### City Buildings

Wages - Cleaning	\$	4,483	\$	5,000	\$	5,000
OASI (Employer's Share)	\$	-	\$	-	\$	383
Retirement - Current	\$	-	\$	-	\$	-
Workers Comp Insurance	\$	-	\$	-	\$	-
Unemployment Insurance	\$	-	\$	-	\$	-

Electric	\$	34,876	\$	22,000	\$	5,511
Water	\$	14,811	\$	12,000	\$	1,601
Sewer	\$	-	\$	-	\$	1,775
Natural Gas	\$	10,125	\$	7,500	\$	1,299
Phones/Internet	\$	19,277	\$	16,720	\$	7,943
Professional Services	\$	11,993	\$	5,000	\$	-
Repair and Maintenance Services	\$	6,300	\$	1,500	\$	-
Repair and Maint Grounds & Improvement	\$	-	\$	-	\$	1,000
Operating Supplies	\$	13,163	\$	5,000	\$	-
Household And Janitorial Supplies	\$	-	\$	-	\$	2,500
Repair and Maintenance Supplies	\$	-	\$	-	\$	2,500
Other Repair and Maintenance Supplies	\$	-	\$	-	\$	6,000
Insurance on Buildings	\$	-	\$	-	\$	3,138
General Liability Insurance	\$	-	\$	-	\$	15,372
<b>Total City Buildings</b>	<b>\$</b>	<b>115,028</b>	<b>\$</b>	<b>74,720</b>	<b>\$</b>	<b>54,022</b>

#### Other Government Expenditures

Dental	\$	777	\$	-	\$	-
Hospital and Health Insurance	\$	240,536	\$	-	\$	-
Retirement	\$	37	\$	-	\$	-
Worker's Compensation	\$	31,926	\$	36,000	\$	-
Unemployment Insurance	\$	568	\$	488	\$	-
Postage, Box Rent, Etc.	\$	1,516	\$	500	\$	-
Printing, Stationery, Envelopes	\$	514				
Professional Services	\$	9,411	\$	20,000	\$	-
Legal Services	\$	3,570	\$	6,000	\$	-
Accounting and Auditing Services	\$	16,750	\$	20,000	\$	-
Data Processing Services	\$	28,134	\$	20,000	\$	-
Tennessee State Planning Office Services	\$	-	\$	-	\$	9,300
Office Supplies	\$	3,849	\$	5,500	\$	-
Operating Supplies	\$	4,496	\$	2,500	\$	-
Insurance	\$	54,631	\$	46,000		
Bank Service Charges	\$	2,889	\$	2,500	\$	2,500
Mixed Drink Payment to Schools	\$	2,158	\$	1,965	\$	1,965
Dispatch - Anderson County	\$	45,000	\$	45,000	\$	45,200
ARPA	\$	500	\$	65,000	\$	-
<b>Total Other General Government Expenditures</b>	<b>\$</b>	<b>447,262</b>	<b>\$</b>	<b>271,453</b>	<b>\$</b>	<b>58,965</b>

#### Police

Salaries	\$	84,139	\$	120,269	\$	125,231
Overtime - Wages	\$	52,487	\$	27,788	\$	33,669
Wages - Officers	\$	270,628	\$	290,770	\$	264,834
Wages - Part Time	\$	1,365	\$	8,840	\$	12,485

Supplemental Pay	\$	5,800	\$	6,400	\$	7,200
Dental	\$	-	\$	2,974	\$	2,936
Christmas Bonus	\$	2,450	\$	2,800	\$	2,800
Vision and Life	\$	-	\$	-	\$	1,952
OASI (Employer's Share)	\$	-	\$	-	\$	33,860
Hospital And Health Insurance	\$	-	\$	148,625	\$	146,158
Retirement - Current	\$	28,683	\$	31,971	\$	34,173
Workers Comp Insurance	\$	-	\$	-	\$	19,507
Unemployment Insurance	\$	-	\$	-	\$	1,323
Employee Education And Training	\$	283	\$	3,500	\$	3,500
Per Diems	\$	4,442	\$	-	\$	-
Postage, Box Rent, Etc.	\$	-	\$	-	\$	-
Publicity, Subscriptions and Dues	\$	1,000	\$	1,200	\$	1,200
Electric	\$	-	\$	-	\$	3,166
Water	\$	-	\$	-	\$	424
Sewer	\$	-	\$	-	\$	487
Natural Gas	\$	-	\$	-	\$	1,181
Phones/Internet	\$	-	\$	-	\$	1,573
Professional Services	\$	3,750	\$	3,380	\$	-
Medical Exams	\$	995	\$	-	\$	1,500
Data Processing Services	\$	134	\$	5,000	\$	4,000
Travel	\$	1,987	\$	3,500	\$	3,500
Office Supplies And Materials	\$	833	\$	100	\$	200
Small Items of Equipment	\$	-	\$	6,000	\$	6,500
Operating Supplies And Expenses	\$	3,228	\$	2,000	\$	2,000
Clothing and Uniforms	\$	5,635	\$	5,400	\$	5,400
Firearm Supplies	\$	95	\$	800	\$	700
Repair and Maintenance Supplies	\$	-	\$	-	\$	6,000
Gas/Oil/Tires	\$	25,007	\$	25,000	\$	24,000
Motor Vehicle Parts	\$	14,478	\$	6,000	\$	-
Insurance on Buildings	\$	-	\$	-	\$	953
General Liability Insurance	\$	-	\$	-	\$	23,326
THSO Grant Expenses	\$	637	\$	-	\$	-
VCIF Grant Expenses	\$	28,829	\$	-	\$	-
Operational (Cap Purchases-Radios)	\$	981	\$	-	\$	-
General Purpose Machinery and Equip	\$	3,581	\$	-	\$	-
<b>Total Police</b>	<b>\$</b>	<b>541,447</b>	<b>\$</b>	<b>702,317</b>	<b>\$</b>	<b>775,738</b>

#### Fire Protection And Control

Salaries	\$	56,929	\$	60,135	\$	63,324
Overtime Wages	\$	13,769	\$	27,868	\$	28,254
Wages	\$	123,091	\$	116,522	\$	120,468

Part-Time Wages	\$	-	\$	-	\$	10,000
Supplemental Pay	\$	4,400	\$	3,200	\$	4,400
Dental	\$	-	\$	1,583	\$	1,678
Christmas Bonus	\$	1,400	\$	1,400	\$	1,400
Vision and Life	\$	-	\$	-	\$	1,181
OASI (Employer's Share)	\$	-	\$	-	\$	18,532
Hospital And Health Insurance	\$	-	\$	71,582	\$	87,220
Retirement - Current	\$	14,245	\$	17,328	\$	18,813
Workers Comp Insurance	\$	-	\$	-	\$	6,838
Unemployment Insurance	\$	-	\$	-	\$	756
Employee Education And Training	\$	2,898	\$	1,500	\$	1,500
Volunteer Firemen	\$	15,659	\$	10,000	\$	12,000
Publicity, Subscriptions and Dues	\$	265	\$	-	\$	-
Electric	\$	-	\$	-	\$	3,166
Water	\$	-	\$	-	\$	424
Sewer	\$	-	\$	-	\$	487
Natural Gas	\$	-	\$	-	\$	1,181
Phones/Internet	\$	-	\$	-	\$	1,573
Fire Hydrant Rental	\$	-	\$	-	\$	-
Professional Services	\$	1,038	\$	2,600	\$	1,500
Medical Exams	\$	215	\$	1,000	\$	600
Travel	\$	833	\$	2,000	\$	1,000
Office Supplies And Materials	\$	228	\$	100	\$	1,000
Small Items of Equipment	\$	2,286	\$	6,000	\$	-
VFEAT Grant Expenses	\$	-	\$	70,000	\$	-
Operating Supplies	\$	13,496	\$	3,500	\$	3,500
FEMA Grant Expenses	\$	2,078	\$	-	\$	-
Uniforms	\$	3,146	\$	3,200	\$	3,200
Repair and Maintenance Supplies	\$	-	\$	-	\$	7,000
Gas/Oil/Tires	\$	4,907	\$	6,000	\$	5,000
Motor Vehicle Parts	\$	7,701	\$	10,000	\$	-
Other Repair and Maint Supplies-Bldgs	\$	-	\$	-	\$	4,500
Insurance on Buildings	\$	-	\$	-	\$	1,388
Liability Insurance	\$	-	\$	-	\$	19,771
Operational (Cap Purchases)	\$	383	\$	-	\$	-
Machinery And Equipment	\$	-	\$	-	\$	5,000
<b>Total Fire Protection And Control</b>	<b>\$</b>	<b>268,966</b>	<b>\$</b>	<b>415,518</b>	<b>\$</b>	<b>436,653</b>

#### Public Works

Salaries	\$	38,221	\$	-	\$	-
Overtime Wages	\$	2,168	\$	3,814	\$	11,839
Wages	\$	108,254	\$	138,436	\$	163,346
Dental	\$	-	\$	2,177	\$	2,307

Christmas Bonus	\$	1,575	\$	1,750	\$	1,750
Vision and Life	\$	-	\$	-	\$	1,390
OASI (Employer's Share)	\$	-	\$	-	\$	13,402
Hospital And Health Insurance	\$	-	\$	70,817	\$	63,574
Retirement - Current	\$	10,514	\$	12,100	\$	13,629
Workers Comp Insurance	\$	-	\$	-	\$	10,419
Unemployment Insurance	\$	-	\$	-	\$	1,040
Electric	\$	-	\$	-	\$	55,178
Water	\$	-	\$	-	\$	611
Sewer	\$	-	\$	-	\$	688
Natural Gas	\$	-	\$	-	\$	390
Phones/Internet	\$	-	\$	-	\$	5,169
Street Lighting (Electric And Maint.)	\$	2,315	\$	4,000	\$	4,000
Professional Services	\$	3,775	\$	13,000	\$	5,000
Repairs & Maintenance-Bldg.	\$	-	\$	-	\$	3,000
Office Supplies And Materials	\$	126	\$	-	\$	500
Small Items of Equipment	\$	3,510	\$	500	\$	-
Operating Supplies And Expenses	\$	16,636	\$	8,000	\$	10,000
Clothing And Uniforms	\$	2,810	\$	2,000	\$	2,000
Other Operating Supplies-Road Salt	\$	775	\$	2,000	\$	-
Repair and Maintenance Supplies	\$	-	\$	-	\$	7,000
Gas/Oil/Tires	\$	17,291	\$	15,000	\$	17,000
Motor Vehicle Parts	\$	16,065	\$	6,500	\$	-
Tires, Tubes, Etc.	\$	1,754	\$	2,000	\$	-
Repairs & Maintenance-Traffic Signals	\$	-	\$	-	\$	1,500
Concrete	\$	-	\$	-	\$	1,500
Crushed Stone	\$	2,630	\$	4,000	\$	6,000
Asphalt	\$	2,752	\$	4,000	\$	4,000
Insurance on Buildings	\$	-	\$	-	\$	6,198
General Liability Insurance	\$	-	\$	-	\$	5,824
Machinery And Equipment	\$	-	\$	-	\$	3,000
<b>Total Public Works</b>	<b>\$</b>	<b>231,171</b>	<b>\$</b>	<b>290,094</b>	<b>\$</b>	<b>421,253</b>
<b>Public Works - Streets and Highways</b>						
Street Lighting	\$	5,850	\$	-	\$	-
Repair and Maintenance Services	\$	4,495	\$	-	\$	-
<b>Total Public Works - Streets and Highways</b>	<b>\$</b>	<b>10,345</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Recreation</b>						
Overtime Wages	\$	5,235	\$	5,000	\$	5,000
Wages	\$	39,055	\$	40,280	\$	41,340
Wages - Part-Time	\$	-	\$	23,856	\$	17,820
Dental	\$	-	\$	791	\$	839
Christmas Bonus	\$	350	\$	350	\$	350

Vision and Life	\$	-	\$	-	\$	696
OASI (Employer's Share)	\$	-	\$	-	\$	4,908
Hospital And Health Insurance	\$	-	\$	43,655	\$	32,805
Retirement - Current	\$	3,215	\$	4,929	\$	4,992
Workers Comp Insurance	\$	-	\$	-	\$	1,094
Unemployment Insurance	\$	-	\$	-	\$	567
Electric	\$	-	\$	-	\$	9,202
Water	\$	-	\$	-	\$	1,985
Sewer	\$	-	\$	-	\$	4,810
Natural Gas	\$	-	\$	-	\$	2,141
Phones/Internet	\$	-	\$	-	\$	742
Professional Services	\$	3,466	\$	500	\$	500
Repairs and Maintenance-Building	\$	3,683	\$	25,000	\$	10,000
Small Items of Equipment	\$	400	\$	1,500	\$	-
Operating Supplies And Expenses	\$	5,210	\$	5,000	\$	15,000
Household And Janitorial Supplies	\$	-	\$	-	\$	1,500
Clothing And Uniforms	\$	428	\$	500	\$	500
Repair and Maintenance Supplies	\$	-	\$	-	\$	1,000
Gas/Oil/Tires	\$	1,349	\$	2,000	\$	2,000
Motor Vehicle Parts	\$	391	\$	500	\$	-
Tires, Tubes, Etc.	\$	-	\$	500	\$	-
Gravel and Sand	\$	243	\$	500	\$	500
Insurance on Buildings	\$	-	\$	-	\$	5,704
General Liability Insurance	\$	-	\$	-	\$	837
LPRF Grant Expenses	\$	-	\$	-	\$	300,000
LPRF -Administration	\$	-	\$	-	\$	50,000
LPRF - Engineering	\$	-	\$	-	\$	150,000
Splash Pad	\$	2,056	\$	7,000	\$	7,000
Machinery And Equipment	\$	-	\$	-	\$	500
<b>Total Recreation</b>	<b>\$</b>	<b>65,081</b>	<b>\$</b>	<b>161,861</b>	<b>\$</b>	<b>674,331</b>
<b>Library</b>						
Operating Supplies	\$	-	\$	750	\$	750
Other Dues	\$	17,666	\$	17,665	\$	17,665
<b>Total Library</b>	<b>\$</b>	<b>17,666</b>	<b>\$</b>	<b>18,415</b>	<b>\$</b>	<b>18,415</b>
<b>Tourism</b>						
Fourth of July	\$	15,569	\$	20,000	\$	15,000
Other Publicity,Subscription and Dues	\$	3,657	\$	5,000	\$	5,000
<b>Total Tourism</b>	<b>\$</b>	<b>19,226</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>20,000</b>
<b>Administrative and General Expenses</b>						
OASI	\$	70,530	\$	72,000	\$	-
<b>Total Administrative and General Expenses</b>	<b>\$</b>	<b>70,530</b>	<b>\$</b>	<b>72,000</b>	<b>\$</b>	<b>-</b>

<b>Capital Outlay</b>	<b>\$</b>	<b>234,984</b>	<b>\$</b>	<b>75,000</b>	<b>\$</b>	<b>145,500</b>
<b>DEBT SERVICE:</b>						
Capital Outlay Notes Series 2015						
Principal	\$	10,500			\$	11,500
Interest	\$	1,379			\$	1,054
Total Capital Outlay Note Series 2015	\$	11,879			\$	12,554
Capital Outlay Notes Series 2025 FH						
Principal					\$	10,800
Interest					\$	8,673
Total Capital Outlay Note Series 2025					\$	19,473
Capital Outlay Refunding Note Series 2021						
Principal	\$	11,300			\$	12,200
Interest	\$	2,868			\$	2,368
Total Capital Outlay Refunding Note Series 2021	\$	14,168			\$	14,568
Tennessee Municipal Bond Equipment						
Principal	\$	44,000			\$	-
Interest	\$	982			\$	-
Total Bond Series 2021	\$	44,982			\$	-
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>71,029</b>	<b>\$</b>	<b>66,000</b>	<b>\$</b>	<b>46,595</b>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>2,231,912</b>	<b>\$</b>	<b>2,388,507</b>	<b>\$</b>	<b>3,046,027</b>
<b>REVENUE OVER EXPENDITURES</b>	<b>\$</b>	<b>64,329</b>	<b>\$</b>	<b>(110,880)</b>	<b>\$</b>	<b>(271,045)</b>
OTHER FINANCING USES						
	\$	-	\$	-	\$	-
TOTAL OTHER FINANCING USES	\$	-	\$	-	\$	-
NET CHANGE IN FUND BALANCE	\$	64,329	\$	(110,880)	\$	(271,045)
FUND BALANCE BEGINNING	\$	1,191,896	\$	1,256,225	\$	1,145,345

FUND BALANCE ENDING	\$	1,256,225	\$	1,145,345	\$	874,300
BEGINNING CASH BALANCE	\$	790,160	\$	854,489	\$	743,609
ENDING CASH BALANCE	\$	854,489	\$	743,609	\$	472,564

Notes:

Salaries	\$	899,250	\$	932,170	\$	1,008,584
Other Sources	\$	1,332,662	\$	1,456,337	\$	2,037,443
Total Expenditures	\$	2,231,912	\$	2,388,507	\$	3,046,027
Beginning Fund Balance	\$	1,191,896	\$	1,256,225	\$	1,145,345
Ending Fund Balance	\$	1,256,225	\$	1,145,345	\$	874,300
Number FT Employees		25		25		27

### City of Rocky Top, TN Water Fund

	Audited Actual FY 2023-2024	Estimated FY 2024-2025	Proposed FY 2025-2026
<b>REVENUES</b>			
Fees and Commissions	\$ 10,692	\$ -	\$ -
Penalties - Return Check Fees	\$ 90	\$ 250	\$ -
Miscellaneous Revenue	\$ 3,478	\$ -	\$ -
Metered Water Sales	\$ 594,273	\$ 621,971	\$ 667,749
Flat Rate Water Sales to Gen Customers	\$ -	\$ -	\$ -
Hang Tags and Penalties	\$ 38,797	\$ 30,000	\$ 36,250
Installation Charges	\$ 40,700	\$ 30,000	\$ 38,000
Sewer Service Charges	\$ 798,730	\$ 790,916	\$ 877,671
Sewer Inspection Fees	\$ 535	\$ 490	\$ 500
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,487,295</b>	<b>\$ 1,473,627</b>	<b>\$ 1,620,170</b>
<b>EXPENDITURES</b>			
<b>Source of Supply</b>			
Water Purchased for Resale	\$ 173,198	\$ 180,000	\$ 180,000
<b>Total Source of Supply</b>	<b>\$ 173,198</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>

**Transmission and Distribution**

Salaries	\$	-	\$	-	\$	-
Salaries- OT	\$	10,332	\$	10,000	\$	8,961
Wages	\$	102,378	\$	120,094	\$	116,294
Dental- Employee Benefits	\$	-	\$	2,177	\$	2,727
Christmas Bonus	\$	1,575	\$	1,600	\$	1,600
Life & Vision	\$	-	\$	-	\$	1,621
OASI	\$	-	\$	-	\$	18,333
Hospital and Health Insurance	\$	-	\$	81,992	\$	78,935
Retirement- Current	\$	6,664	\$	9,029	\$	10,734
Workers Comp Insurance	\$	-	\$	-	\$	3,719
Employee Education and Training	\$	-	\$	2,500	\$	2,000
Publicity, Subscription and Dues	\$	2,964	\$	2,500	\$	2,500
Electric	\$	-	\$	-	\$	858
Telephone	\$	-	\$	-	\$	3,743
Professional Services	\$	13,148	\$	6,500	\$	6,500
Repair and Maintenance Buildings	\$	-	\$	2,000	\$	-
Travel	\$	274	\$	500	\$	500
Small Items of Equipment	\$	4,171	\$	4,000	\$	4,000
Operating Supplies	\$	37,756	\$	25,000	\$	20,000
Clothing and Uniforms	\$	2,799	\$	2,500	\$	2,500
Gas, Oil, Fuel, Grease, Etc	\$	5,241	\$	6,000	\$	6,000
Motor Vehicle Parts	\$	2,989	\$	3,000	\$	3,000
Crushed Stone	\$	1,760	\$	2,500	\$	2,000
Gravel and Sand	\$	-	\$	2,000	\$	-
Asphalt and Asphalt Filler	\$	-	\$	3,000	\$	3,000
Concrete	\$	-	\$	-	\$	1,500
Insurance on Buildings	\$	-	\$	-	\$	2,453
General Liability Insurance	\$	-	\$	-	\$	4,097
Machinery and Equipment Repairs	\$	8,581	\$	7,000	\$	37,000
<b>Total Transmission and Distribution</b>	<b>\$</b>	<b>200,633</b>	<b>\$</b>	<b>293,892</b>	<b>\$</b>	<b>344,575</b>

**Sewer Collection (Lines)**

Salaries- OT	\$	-	\$	-	\$	5,000
Wages	\$	-	\$	-	\$	-
Repair and Maintenance- Machinery Repair	\$	-	\$	4,000	\$	4,000
Sewer Line Point Repairs	\$	2,700	\$	2,000	\$	2,000
Operating Supplies	\$	-	\$	2,000	\$	2,000
CDBG	\$	-	\$	-	\$	-
Machinery and Equipment	\$	-	\$	2,000	\$	7,600
Wastewater System Rehab	\$	-	\$	-	\$	-

TDEC	\$	-	\$	-	\$	-
ARC	\$	-	\$	-	\$	-
<b>Total Sewer Collection (Lines)</b>	<b>\$</b>	<b>2,700</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>20,600</b>

### Sewer Treatment and Disposal

Salaries- OT	\$	7,512	\$	10,000	\$	10,000
Wages	\$	88,540	\$	91,160	\$	94,022
Dental- Employee Benefits	\$	-	\$	1,187	\$	1,258
Christmas Bonus	\$	700	\$	800	\$	800
Life and Vision	\$	-	\$	-	\$	771
OASI	\$	-	\$	-	\$	7,778
Hospital and Health Insurance	\$	-	\$	46,201	\$	48,549
Retirement- Current	\$	4,524	\$	7,287	\$	7,910
Workers Comp Insurance	\$	-	\$	-	\$	2,326
Employee Education and Training	\$	-	\$	250	\$	250
Postage, Box Rent, Etc.	\$	-	\$	-	\$	-
Other Publicity, Subscription and Dues	\$	4,990	\$	6,000	\$	5,000
Electric	\$	73,409	\$	50,000	\$	74,000
Water	\$	-	\$	-	\$	-
Natural Gas	\$	2,923	\$	2,300	\$	208
Telephone	\$	(174)	\$	-	\$	2,257
Professional Services	\$	390	\$	-	\$	-
Repair and Maintenance- Other Bldgs	\$	-	\$	-	\$	9,200
Landfill Services	\$	2,469	\$	4,500	\$	4,500
Small Items of Equipment	\$	-	\$	2,500	\$	2,500
Operating Supplies	\$	40,358	\$	16,000	\$	16,000
Clothing and Uniforms	\$	1,250	\$	1,500	\$	1,500
Insurance on Buildings	\$	-	\$	-	\$	32,932
General Liability Insurance	\$	-	\$	-	\$	2,053
Machinery and Equipment Repairs	\$	90,918	\$	30,000	\$	25,000
EPA Action Plan - SRF	\$	6,030	\$	-	\$	-
<b>Total Sewer Treatment and Disposal</b>	<b>\$</b>	<b>323,840</b>	<b>\$</b>	<b>269,685</b>	<b>\$</b>	<b>348,814</b>

### Administrative and General Expenses

				<b>Split b/w GF and H2O</b>	
Salaries	\$	88,913	\$	<b>44,549</b>	\$ <b>54,560</b>
Wages	\$	-	\$	<b>33,885</b>	\$ <b>65,684</b>
Dental- Employee Benefits	\$	(439)	\$	<b>554</b>	\$ 923
Christmas Bonus	\$	805	\$	805	\$ 945
OASI (Employer's Share)	\$	23,147	\$	23,697	\$ 6,551
Hospital and Health Insurance	\$	100,931	\$	43,156	\$ 51,871
Retirement- Current	\$	4,773	\$	<b>14,978</b>	\$ -
Workmen's Comp	\$	11,492	\$	12,000	\$ <b>12,000</b>

Unemployment Insurance	\$	235	\$	2,022	\$	2,002
Education and Training	\$	450	\$	1,000	\$	<b>1,000</b>
Postage, Box, Rent, Etc	\$	5,490	\$	3,200	\$	<b>3,200</b>
Public Relations	\$	375	\$	1,000	\$	<b>1,000</b>
Other Publicity, Subscription, Dues	\$	82	\$	500	\$	500
Telephone/Internet	\$	5,817	\$	<b>7,220</b>	\$	-
Professional Services	\$	18,187	\$	20,000	\$	<b>16,500</b>
Legal Services	\$	3,027	\$	6,000	\$	6,000
Accounting and Auditing Services	\$	15,000	\$	17,200	\$	21,900
Data Processing Services	\$	22,237	\$	16,000	\$	20,000
Repair and Maintenance- Systems	\$	5,652	\$	4,000	\$	4,000
Travel	\$	1,678	\$	3,000	\$	3,000
Collection Fees	\$	18,647	\$	15,000	\$	15,000
Office Supplies and Materials	\$	3,645	\$	<b>2,500</b>	\$	<b>2,500</b>
Operating Supplies	\$	855	\$	1,500	\$	1,500
Insurance	\$	43,949	\$	60,529	\$	-
Workers Comp Insurance	\$	-	\$	-	\$	209
Rent	\$	24,000	\$	24,000	\$	24,000
Bank Services Charges	\$	-	\$	2,000	\$	1,500
Shared Costs Expense	\$	-	\$	-	\$	-
Rural Dev Loans (Prin)	\$	-	\$	10,824	\$	-
Principal on Notes/Bonds (SRF)	\$	-	\$	20,000	\$	-
Engineering Infrastructure Grant	\$	-	\$	-	\$	157,500
<b>Total Administrative and General Expenses</b>	<b>\$</b>	<b>398,950</b>	<b>\$</b>	<b>391,119</b>	<b>\$</b>	<b>483,310</b>
<b>Operating Expenditure</b>	<b>\$</b>	<b>1,099,320</b>	<b>\$</b>	<b>1,144,696</b>	<b>\$</b>	<b>1,377,298</b>
<b>Depreciation</b>	<b>\$</b>	<b>312,475</b>	<b>\$</b>	<b>321,672</b>	<b>\$</b>	<b>312,475</b>
<b>TOTAL OPERATING EXPENDITURE</b>	<b>\$</b>	<b>1,411,795</b>	<b>\$</b>	<b>1,466,368</b>	<b>\$</b>	<b>1,689,773</b>
<b>INCOME FROM OPERATIONS</b>	<b>\$</b>	<b>75,500</b>	<b>\$</b>	<b>7,259</b>	<b>\$</b>	<b>(69,603)</b>
<b>NONOPERATING REVENUE (EXPENSE)</b>						
Insurance Recoveries	\$	8,317	\$	5,000	\$	5,000
Interest on Bonded Debt	\$	(5,977)	\$	(6,289)	\$	(5,696)
Interest on Bank Notes	\$	(1,066)	\$	-	\$	-
Interest-Earned-Savings	\$	18,359	\$	20,000	\$	24,000
Interest Earned-CDs	\$	1,148	\$	150	\$	150
Interest on Notes	\$	-	\$	-	\$	(42,419)
Capital Outlay	\$	-	\$	-	\$	(55,000)
ARPA	\$	-	\$	100,000	\$	-
Bad Dept Expense	\$	-	\$	-	\$	-

Loss on Disposal of Capital Assets	\$	(11,000)	\$	-	\$	-
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	\$	9,781	\$	118,861	\$	(73,965)
 (Loss) Before Capital Contributions	\$	85,281	\$	126,120	\$	(143,568)
 <b>Capital Contributions</b>	\$	179,088				
ARPA	\$	-	\$	-	\$	-
SRF Loan				\$		-
SFR Forgiveness				\$		-
Rural Development				\$		-
CWSRF 2018-418				\$		-
TDEC ARPA				\$		-
CDBG				\$		-
ARC				\$		-
Infrastructure Grant			\$	-	\$	157,500
Total Capital Contributions	\$	179,088	\$	-	\$	157,500
 Change in Net Position	\$	<b>264,369</b>	\$	<b>126,120</b>	\$	<b>13,932</b>
 Net Position Beginning of The Year	\$	5,642,373	\$	5,906,742	\$	6,032,862
 Net Position End of The Year	\$	5,906,742	\$	6,032,862	\$	6,046,794
 Reconciliation to Cash						
Change in Net Position	\$	264,369	\$	126,120	\$	13,932
 Add						
Depreciation Expense	\$	312,475	\$	321,672	\$	312,475
Bad Debt Expense		0	\$	10,000	\$	10,000
Debt Issuance		0		0		0
 Less						
Receivables/Liabilities	\$	(593,587)		0		0
Debt Service Payments	\$	(91,523)	\$	(137,709)	\$	(170,293)
Capital Purchases	\$	(539,892)		75,000	\$	(190,000)
Collection Extension (Sewer Project Expenses)		0		0		0
 Change in Cash	\$	(648,158)	\$	395,083	\$	(23,886)
 Cash Beginning of Year	\$	2,084,792	\$	1,436,634	\$	1,831,717
 Cash End of Year	\$	<b>1,436,634</b>	\$	<b>1,831,717</b>	\$	<b>1,807,831</b>