

ORDINANCE # 502

**AN ORDINANCE OF THE TOWN OF ASHLAND CITY, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019**

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 Mayor and City Council have 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 Council will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ASHLAND CITY, 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 2019, 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	Estimated		Budget FY 2019
	Actual FY 2017	Actual FY 2018	
Cash Receipts			
Local Taxes	\$ 3,891,985	\$ 3,812,253	\$ 3,927,670
Intergovernmental	623,487	663,113	1,176,427
Fines And Forfeitures	384,159	374,344	375,000
Licenses And Permits	51,872	106,477	80,500
Charges For Services	14,974	41,898	35,000
Miscellaneous Revenue	484,082	533,919	302,000
Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Cash Receipts	\$ 5,450,559	\$ 5,532,004	\$ 5,896,597
Appropriations			
Courts	226,835	244,762	258,000
Department of Administration	\$ 738,550	\$ 1,249,178	\$ 746,610
Police Department	1,253,697	1,565,010	1,516,200
Fire Department	1,317,695	1,245,874	1,702,400
Streets	643,820	822,600	938,000
Parks Department	210,740	187,004	1,244,350
Senior Center	358,768	423,950	225,160
Debt Service	-	-	-
Transfers Out - to other funds	-	-	-
Total Appropriations	\$ 5,098,422	\$ 5,738,378	\$ 6,630,720
Change in Cash (Receipts - Appropriations)	352,137	(206,374)	(734,123)
Beginning Cash Balance July 1	4,291,082	4,643,219	4,436,845
Ending Cash Balance June 30	\$ 4,643,219	\$ 4,436,845	\$ 3,702,722
Ending Cash as a % of Total Cash Payments/Appropriations	91.1%	77.3%	55.8%
STATE STREET AID FUND			
	Actual	Estimated	Budget
	FY 2017	FY 2018	FY 2019
Cash Receipts			
State Gas and Motor Fuel Taxes	\$ 126,000	\$ 125,000	\$ 200,000
Gas Tax Increase	-	-	-
Interest Earnings	\$ 187	-	-
Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Cash Receipts	\$ 126,187	\$ 125,000	\$ 200,000
Appropriations			
Public Works Department	\$ 610,418	\$ 25	\$ 140,000
Debt Service	-	-	-
Total Appropriations	\$ 610,418	\$ 25	\$ 140,000
Change in Cash (Receipts - Appropriations)	(484,231)	124,975	60,000
Beginning Cash Balance July 1	620,468	136,237	261,212
Ending Cash Balance June 30	\$ 136,237	\$ 261,212	\$ 321,212
Ending Cash as a % of Total Cash Payments/Appropriations	22.3%	1044848.0%	229.4%

DRUG FUND	Estimated		
	Actual FY 2017	Actual FY 2018	Budget FY 2019
Cash Receipts			
Fines And Forfeitures	\$ 42,691	\$ 3,000	\$ 3,000
Interest		\$ 5	\$ 5
Sales of Assets		90,000	78,000
Total Cash Receipts	\$ 42,691	\$ 93,005	\$ 81,005
Appropriations			
Drug Enforcement	\$ 128,212	\$ 54,188	\$ 133,000
Debt Service	-	-	-
Total Appropriations	\$ 128,212	\$ 54,188	\$ 133,000
Change in Cash (Receipts - Appropriations)	(85,521)	38,817	(51,995)
Beginning Cash Balance July 1	120,035	34,514	73,331
Ending Cash Balance June 30	\$ 34,514	\$ 73,331	\$ 21,336
Ending Cash as a % of Total Cash Payments/Appropriations	26.9%	135.3%	16.0%

WATER & SEWER FUND	Estimated		
	Actual FY 2017	Actual FY 2018	Budget FY 2019
Cash Receipts			
Water Sales	\$ 1,667,336	\$ 1,621,626	\$ 1,994,514
Sewer Fees	1,027,539	1,462,421	1,446,627
Tap Fees	33,650	340,285	46,914
Sale of Equipment	-	-	-
Miscellaneous and Interest	48,741	35,893	4,562
Debt Proceeds	-	-	-
Total Cash Receipts	\$ 2,777,266	\$ 3,460,225	\$ 3,492,616
Appropriations			
Water and Sewer Department	2,132,396	3,633,655	2,692,200
Debt Service	744,506	703,302	715,100
Transfers Out - to other funds (PILOT)	-	-	-
Total Appropriations	\$ 1,046,383	\$ 4,336,957	\$ 3,407,300
Change in Cash (Receipts - Appropriations)	1,449,100	(876,732)	85,316
Beginning Cash Balance July 1	811,837	2,260,937	1,384,205
Ending Cash Balance June 30	\$ 2,260,937	\$ 1,384,205	\$ 1,469,521
Ending Cash as a % of Total Cash Payments/Appropriations	216.1%	31.9%	43.1%

SECTION 2: At the end of the fiscal year 2018, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2018
General Fund	\$ 4,107,590
State Street Street Aid Fund	\$ 261,212
Drug Fund	\$ 73,331
Water & Sewer Fund	\$ 1,384,205

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2018	FY2019 Principal Payment	FY2019 Interest Payment
Bonds				
Water and Sewer Revenue and Tax Bonds Series 2005	\$ -	\$ 275,000	\$ -	\$ 15,593
Water and Sewer Revenue and Tax Bonds Series 2001		345,000	345,000	17,250
General Obligation Bond Series Dated October 1, 2012		106,000	34,000	2,474
Montgomery County, TN Pooled Loan Fund Series 2012A		2,345,000	95,000	63,985
Capital Leases				
Lease Obligation		12,081	11,067	186

SECTION 4: During the coming fiscal year (2019) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
Fire Training Tower- Fed Grant	\$ 590,000.00	\$ 59,000.00	\$ -
Trail Connector- TDOT Grant	\$ 640,000.00	\$ 128,000.00	\$ -

Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
New Playground Equipment	\$ 95,000.00	\$ 95,000.00	\$ -
Extension of Trail Paving- Marks Creek	\$ 31,680.00	\$ 31,680.00	\$ -
Pave Preacher Poole Walking Track	\$ 72,000.00	\$ 72,000.00	\$ -

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: The CMFO/City Recorder is hereby granted the authority to transfer monies from one appropriation to another within the same fund, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any such transfers shall be reported to the governing body at its next regular meeting and shall be entered in 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 \$0.59 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 City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days 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 of the 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 City 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 shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2018, the public welfare requiring it.

Passed 1st Reading: May 8, 2018

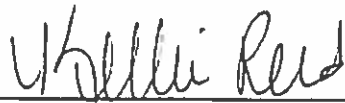
Public Hearing: June 12, 2018

Passed 2nd Reading: June 12, 2018



Mayor Richard Johnson

ATTESTED:



Kellie Reed, CMFO/City Recorder

110- General Fund

18-19 Proposed Budget

Revenues
 Anticipated Collection \$ 5,896,597.07
 Fund Balance \$ 4,107,590.00
\$ 10,004,187.07

Expenditures
 41210 Court \$ 258,000.00
 41510 Recorder \$ 746,610.00
 42100 Police \$ 1,516,200.00
 42200 Fire \$ 1,702,400.00
 43100 Streets \$ 911,500.00
 44310 Senior Center \$ 225,160.00
 44700 Parks \$ 1,244,350.00
\$ 6,604,220.00

17-18 Budget

Revenues
 Anticipated Collection \$ 5,711,160.00
 Fund Balance \$ 5,675,047.00
\$ 11,386,207.00

Expenditures
 41210 Court \$ 251,760.00
 41510 Recorder \$ 1,303,900.00
 42100 Police \$ 1,565,010.00
 42200 Fire \$ 2,040,462.00
 43100 Streets \$ 953,520.00
 44310 Senior Center \$ 207,755.00
 44700 Parks \$ 956,210.00
\$ 7,278,617.00

\$3,399,967.07

Required Emergency/CashFlow

6 months \$ 3,302,110.00
 5 months \$ 2,751,758.33
 4 months \$ 2,201,406.67
 3 months \$ 1,651,055.00

Net Position

6 months \$ 97,857.07
 5 months \$ 648,208.74
 4 months \$ 1,198,560.40
 3 months \$ 1,748,912.07

\$4,107,590.00

Required Emergency/CashFlow

6 months \$ 3,639,308.50
 5 months \$ 3,032,757.08
 4 months \$ 2,426,205.67
 3 months \$ 1,819,654.25

Net Position

6 months \$ 468,281.50
 5 months \$ 1,074,832.92
 4 months \$ 1,681,384.33
 3 months \$ 2,287,935.75

121-Street

Revenues
 Anticipated Collection 18-19 \$ 200,000.00
 Fund Balance \$ 134,392.00
\$ 334,392.00

Expenditures
 43100 Streets \$ 140,000.00
Net Position \$ 194,392.00

123-Drug Fund

Revenues
 Anticipated Collection 18-19 \$ 78,000.00
 Fund Balance \$ 78,000.00
\$ 156,000.00

Expenditures
 42129 Drug Fund \$ 133,000.00
Net Position \$ 23,000.00

413-Water

Revenues
 Anticipated Collection 18-19 \$ 3,492,616.04

Expenditures
 52300 Water \$ 3,407,300.00
Net Position \$ 85,316.04

110	Revenue	2016-2017 Budgeted	2016-2017 Audited	2017-2018 Approved	2017-2018 Current	2017-2018 Projected	2018-2019 Proposed
110-31100	PROPERTY TAXES (CURRENT)	\$ 630,508.00	\$ 675,470.00	\$ 655,000.00	\$ 638,453.23	\$ 638,455.00	\$ 809,000.00
110-31211	PROPERTY TAXES (DELINQUENT 1st Year)			\$	\$ 8,615.00	\$ 8,650.00	\$
110-31219	PROPERTY TAXES (DELINQUENT OTHER)			\$	\$ 6,788.00	\$ 6,800.00	\$
110-31300	INT, PENALTY, AND COURT COST ON PROP TAX	\$	\$ 1,314.00	\$	\$ 2,786.87	\$ 2,800.00	\$
110-31610	LOCAL SALES TAX - CO. TRUSTEE	\$ 1,586,430.00	\$ 2,701,276.00	\$ 1,833,800.00	\$ 1,238,986.84	\$ 1,858,480.26	\$ 1,858,000.00
110-31611	LOCAL SALES TAX - REFERENDUM	\$ 712,203.00		\$ 813,670.00	\$ 556,222.97	\$ 834,334.46	\$ 813,670.00
110-31710	WHOLESALE BEER TAX	\$ 214,782.00	\$ 215,036.00	\$ 215,000.00	\$ 123,517.76	\$ 185,276.64	\$ 215,000.00
110-31720	WHOLESALE LIQUOR TAX	\$ 51,966.00	\$ 63,270.00	\$ 52,000.00	\$ 57,135.12	\$ 85,702.68	\$ 52,000.00
110-31800	BUSINESS TAXES	\$ 80,000.00	\$ 130,559.00	\$ 85,000.00	\$ 18,504.40	\$ 85,000.00	\$ 85,000.00
110-31911	NATURAL GAS FRANCHISE TAX	\$ 55,000.00	\$ 51,148.00	\$ 50,000.00	\$ 59,370.31	\$ 50,000.00	\$ 50,000.00
110-31912	CABLE TV FRANCHISE TAX	\$ 45,000.00	\$ 53,912.00	\$ 45,000.00	\$ 37,896.16	\$ 56,754.24	\$ 45,000.00
110-32000	LICENSES AND PERMITS	\$ 500.00	\$ 14,652.00	\$ 500.00	\$ 250.00	\$ 375.00	\$ 500.00
110-32200	ALCOHOLIC BEVERAGE LICENSES					\$	\$
110-32210	BEER LICENSES	\$ 1,500.00	\$ 2,200.00	\$ 1,500.00	\$ 13,421.19	\$ 20,131.79	\$ 1,500.00
110-32220	LIQUOR LICENSES					\$	\$
110-32610	BUILDING PERMITS/INSPECTION FEE	\$ 11,000.00	\$ 35,020.00	\$ 15,000.00	\$ 78,910.45	\$ 80,000.00	\$ 75,000.00
110-32620	ELECTRICAL PERMITS	\$ 3,500.00		\$ 3,500.00	\$ 3,980.00	\$ 5,970.00	\$ 3,500.00
110-33192	FED GRANT GHSO 2015 FD EXTRICATION					\$	\$
110-33193	FEDERAL GRANT NO.-3	\$ 15,900.00		\$	\$ 8,596.00	\$ 12,894.00	\$
110-33194	Training Tower Grant				\$ 30,000.00	\$ 45,000.00	\$
110-33198	FED GRANT FD OPERATIONS/SAFETY-AEDS	\$	\$ 148,742.00	\$		\$	\$
110-33430	SAFER GRANT FEMA - FD				\$ 78,365.00	\$ 117,547.50	\$
110-33435	Home Grant			\$ 400,000.00		\$	\$
110-33486	Trail Connector Grant			\$ 371,740.00		\$	\$ 597,477.07
110-33490	SR CIT CTR-GNRD STATE GRANT	\$ 10,600.00		\$	\$ 6,274.00	\$ 9,411.00	\$
110-33510	STATE SALES TAX	\$ 350,000.00	\$ 378,484.00	\$ 350,000.00	\$ 260,441.70	\$ 390,662.55	\$ 350,000.00
110-33520	STATE INCOME TAX	\$ 28,000.00	\$ 14,445.00	\$ 28,000.00	\$ 14,444.90	\$ 21,667.35	\$ 28,000.00
110-33521	TELECOM SALES CITY	\$ 350.00	\$ 14,133.00	\$ 350.00	\$ 1,065.18	\$ 1,597.77	\$ 350.00
110-33530	STATE BEER TAX	\$ 1,700.00	\$ 2,193.00	\$ 2,000.00	\$ 1,146.42	\$ 1,719.63	\$ 2,000.00
110-33540	STATE ALCOHOLIC BEVERAGE TAX	\$ 16,329.00		\$ 16,000.00	\$ 9,893.13	\$ 14,839.70	\$ 16,000.00
110-33552	STATE-CITY STREETS AND TRANSPORTATION	\$ 9,200.00	\$ 9,178.00	\$ 9,100.00	\$ 6,102.41	\$ 9,153.62	\$ 9,100.00
110-33591	GROSS RECEIPTS - TVA	\$ 52,000.00	\$ 51,236.00	\$ 50,000.00	\$ 25,746.30	\$ 38,619.45	\$ 50,000.00
110-33593	CORPORATE EXCISE TAX	\$ 2,000.00	\$ 5,076.00	\$ 2,000.00		\$	\$ 2,000.00
110-34210	SPECIAL POLICE SERVICE					\$	\$
110-34212	UNAUTHORIZED SUBSTANCE TAX ACCT	\$	\$ 15,210.00	\$		\$	\$
110-34230	FEES AND COMMISSIONS	\$ 500.00		\$ 500.00	\$ 575.65	\$ 863.48	\$ 500.00
110-34240	ACCIDENT REPORT CHARGES	\$ 500.00	\$ 758.00	\$ 500.00		\$	\$ 500.00
110-34741	SUMMER LEAGUE BALL	\$ 4,000.00		\$ 3,000.00		\$	\$ 3,000.00
110-34742	ADULT RECREATIONAL PROGRAM					\$	\$

41210 CITY COURT	16-17 Budget	16-17 Audited	17-18 Budget	17-18 Projected	18-19 Approved
110 SALARIES	\$ 148,893.00	\$ 158,316.00	\$ 162,100.00	\$ 165,263.61	\$ 168,800.00
112 OVERTIME	\$ 1,200.00		\$ 1,200.00	\$ 200.00	\$ 1,200.00
132 LONGEVITY	\$ 7,875.00		\$ 4,200.00	\$ 4,200.00	\$ 4,350.00
141 OASI	\$ 12,085.00		\$ 13,500.00	\$ 12,214.58	\$ 14,000.00
142 HOSPITAL INSURANCE	\$ 11,928.00	\$ 31,846.00	\$ 6,800.00	\$ 6,038.77	\$ 7,300.00
143 RETIREMENT	\$ 7,763.00		\$ 8,500.00	\$ 8,242.43	\$ 8,600.00
146 WORKERS COMP	\$ 460.00		\$ 460.00	\$ 270.00	\$ 350.00
148 EDUCATION/TRAINING	\$ 2,500.00		\$ 2,500.00	\$ 1,500.00	\$ 2,500.00
230 PUBLICITY/SUBSCRIPTION/DUES	\$ 100.00		\$ 100.00	\$ 100.00	\$ 100.00
245 TELEPHONE	\$ 3,200.00		\$ 3,300.00	\$ 3,700.00	\$ 3,500.00
256 CONSULTANTS SERVICE	\$ 3,000.00	\$ 9,960.00	\$ 3,100.00	\$ 3,200.00	\$ 3,300.00
259 ATTORNEY FOR COURT	\$ 3,000.00		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
299 OTHER EXPENSE	\$ 400.00	\$ 17,905.00	\$ 400.00	\$ 400.00	\$ 400.00
310 OFFICE SUPPLIES	\$ 2,500.00	\$ 3,877.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
328 TRAFFIC SCHOOL MATERIALS	\$ 3,500.00		\$ 3,500.00	\$ 2,900.00	\$ 3,500.00
510 INSURANCE	\$ 2,096.00	\$ 2,038.00	\$ 2,100.00	\$ 4,430.00	\$ 4,600.00
521 SURETY BONDS	\$ 1,125.00			\$ -	
728 D A RENT	\$ 1,600.00			\$ -	
794 PROBATION SUPPLEMENT	\$ 30,000.00		\$ 30,000.00	\$ 26,602.41	\$ 30,000.00
900 CAPITAL OUTLAY	\$ 4,500.00	\$ 2,893.00		\$ -	
949 IT COMMITTEE EXPENDITURES			\$ 4,500.00	\$ -	
TOTAL	\$ 247,725.00	\$ 226,835.00	\$ 251,760.00	\$ 244,761.81	\$ 258,000.00

41510 GEN GOVT & ADMINISTRATION	16-17 Budgeted	16-17 Audited	17-18 Budgeted	17-18 Projected	18-19 Approved
110 SALARIES	\$ 306,524.00	\$ 269,719.00	\$ 291,000.00	\$ 271,727.23	\$296,000.00
112 OVERTIME	\$ 5,200.00		\$ 3,000.00	\$ -	\$ 1,500.00
132 LONGEVITY	\$ 5,625.00		\$ 2,800.00	\$ 2,800.00	\$ 3,400.00
141 OASI	\$ 24,530.00		\$ 24,000.00	\$ 20,123.78	\$ 24,000.00
142 HOSPITAL INSURANCE	\$ 30,898.00	\$ 69,860.00	\$ 19,500.00	\$ 18,505.50	\$ 35,000.00
143 RETIREMENT	\$ 13,355.00		\$ 16,700.00	\$ 15,220.44	\$ 15,500.00
146 WORKERS COMP	\$ 3,900.00		\$ 3,700.00	\$ 1,040.22	\$ 3,700.00
148 EDUCATION/TRAINING	\$ 5,000.00		\$ 8,290.00	\$ 3,502.68	\$ 10,000.00
211 POSTAGE	\$ 4,500.00		\$ 4,500.00	\$ 3,484.50	\$ 5,000.00
212 FREIGHT/SHIPPING	\$ 275.00		\$ 275.00	\$ -	\$ 300.00
230 PUBLICITY/SUBSCRIPTIONS/DUES	\$ 20,500.00		\$ 20,500.00	\$ 20,500.00	\$ 21,000.00
235 MAYOR PUBLIC RELATIONS				\$ -	\$ 12,000.00
236 PUBLIC RELATIONS- WELCOME KITS	\$ 3,474.00			\$ -	\$ 5,000.00
241 ELECTRIC	\$ 15,000.00		\$ 15,000.00	\$ 17,000.00	\$ 16,500.00
242 WATER	\$ 2,100.00		\$ 2,100.00	\$ 2,078.88	\$ 2,200.00
244 NATURAL GAS	\$ 2,500.00		\$ 2,650.00	\$ 2,650.00	\$ 2,700.00
245 TELEPHONE	\$ 8,950.00		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
250 IT SERVICES Jason Cannon	\$ 40,560.00		\$ 40,560.00	\$ 40,560.00	\$ 40,560.00
252 LEGAL SERVICES	\$ 30,750.00		\$ 35,000.00	\$ 39,690.00	\$ 40,000.00
256 CONSULTANT'S SERVICE	\$ 34,079.00	\$ 180,023.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
258 ACCOUNTING SERVICE	\$ 12,300.00		\$ 13,500.00	\$ 13,500.00	\$ 14,000.00
260 REPAIR & MAINTENANCE	\$ 9,500.00		\$ 15,000.00	\$ 21,718.74	\$ 20,000.00
289 OTHER TRAVEL	\$ 3,000.00		\$ 3,000.00	\$ 2,621.01	\$ 3,000.00
298 ELECTION EXPENSE	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
299 OTHER EXPENSES	\$ 15,625.00		\$ 15,600.00	\$ 19,000.00	\$ 15,000.00
310 OFFICE SUPPLIES	\$ 11,300.00	\$ 11,450.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
331 GAS/FUEL	\$ 150.00		\$ 750.00	\$ 87.27	\$ 1,000.00
510 INSURANCE	\$ 5,997.00	\$ 8,090.00	\$ 6,500.00	\$ 10,000.00	\$ 10,500.00
521 SURETY BONDS	\$ 2,100.00		\$ -	\$ -	\$ -
717 FRIENDS OF LIBRARY	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
721 CONTRIBUTION LIBRARY	\$ 12,500.00		\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
725 CONTRIB LEADERSHIP CH CO	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00
727 CONTRIB CHAMBER OF COMMERCE	\$ 750.00		\$ 750.00	\$ 750.00	\$ 750.00
731 CH CO HISTORICAL & GEN ASSOC	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00
734 CH CO IMAGINATION LIBRARY	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
735 CH CO SCHOOL BRD-mixed drink fee	\$ 8,000.00		\$ 8,000.00	\$ 9,158.78	\$ -
737 EVENT COMMITTEE	\$ 14,000.00		\$ 14,000.00	\$ 15,000.00	\$ 15,000.00

738	TRANSIT ALLIANCE OF Mid TN	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
740	Beautification of Ashland City- Master Gardeners						\$ 2,500.00
754	HOME GRANT	\$ 200,000.00	\$ 240,750.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ -
793	GRANTS			\$ 22,725.00	\$ 6,052.68	\$ -	\$ -
795	CHEATHAM CO PORT AUTHORITY	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
900	CAPITAL OUTLAY	\$ 16,000.00	\$ 116,275.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 30,000.00
920	Pass Through Project			\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
925	SPECIAL CENSUS	\$ 20,000.00		\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -
941	SURPLUS	\$ 10,000.00		\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
944	XEROX LEASE	\$ 5,000.00		\$ 6,000.00	\$ 5,289.05	\$ 6,000.00	\$ 6,000.00
948	COMPUTER EQUIPMENT (TYLER PROJECT)	\$ 60,275.00		\$ 25,000.00	\$ 19,772.55	\$ 12,000.00	\$ 12,000.00
949	IT COMMITTEE EXPENDITURES	\$ 10,000.00		\$ 10,000.00	\$ 3,844.44	\$ 10,000.00	\$ 10,000.00
	TOTAL	\$ 982,217.00	\$ 896,167.00	\$ 1,303,900.00	\$ 1,249,177.74	\$ 1,249,177.74	\$746,610.00

42100 POLICE	16-17 Budgeted	16-17 Audited	17-18 Budgeted	17-18 Projected	18-19 Approved
110 SALARIES	\$702,196.00	\$757,809.00	\$788,200.00	\$768,200.00	\$761,000.00
112 OVERTIME	\$27,000.00		\$29,000.00	\$40,000.00	\$40,000.00
132 LONGEVITY	\$30,000.00		\$17,400.00	\$17,400.00	\$16,500.00
141 OASI	\$58,079.00		\$69,000.00	\$69,000.00	\$71,000.00
142 HOSPITAL INSURANCE	\$91,732.00	\$243,472.00	\$105,000.00	\$105,000.00	\$119,300.00
143 RETIREMENT	\$45,211.00		\$57,000.00	\$57,000.00	\$57,000.00
146 WORKERS COMP	\$29,575.00		\$30,000.00	\$32,000.00	\$35,000.00
148 EDUCATION/TRAINING	\$7,000.00		\$13,600.00	\$13,600.00	\$14,000.00
210 COMMUNICATION	\$2,000.00		\$5,100.00	\$5,100.00	\$2,500.00
230 PUBLICITY/SUBSCRIPTIONS/DUES	\$3,000.00		\$3,000.00	\$3,000.00	\$3,500.00
241 ELECTRIC	\$8,500.00		\$8,500.00	\$8,500.00	\$8,500.00
242 WATER	\$700.00		\$700.00	\$800.00	\$900.00
244 NATURAL GAS	\$3,000.00		\$3,000.00	\$3,250.00	\$4,000.00
245 TELEPHONE	\$20,000.00		\$20,000.00	\$24,000.00	\$25,000.00
256 CONSULTANT'S SERVICE	\$21,000.00	\$98,085.00	\$21,000.00	\$21,000.00	\$30,000.00
260 REPAIR/MAINT BLDG	\$10,000.00		\$10,000.00	\$10,000.00	\$15,000.00
261 REPAIR/MAINTENANCE VEHICLES	\$15,000.00		\$15,000.00	\$15,000.00	\$15,000.00
269 OTHER REPAIR/MAINTENANCE	\$2,500.00		\$2,500.00	\$2,500.00	\$3,000.00
289 OTHER TRAVEL	\$4,500.00		\$4,500.00	\$4,500.00	\$8,000.00
296 NCIC	\$6,880.00		\$6,880.00	\$6,880.00	\$7,000.00
299 OTHER EXPENSES	\$10,000.00		\$24,800.00	\$24,800.00	\$12,000.00
310 OFFICE SUPPLIES	\$5,000.00		\$5,000.00	\$6,000.00	\$6,000.00
320 OPERATING SUPPLIES	\$4,500.00	\$55,225.00	\$4,500.00	\$4,500.00	\$10,000.00
326 UNIFORMS	\$15,000.00		\$21,000.00	\$27,000.00	\$20,000.00
327 FIRE ARM SUPPLIES	\$7,000.00		\$15,000.00	\$15,000.00	\$8,000.00
331 GAS/FUEL	\$35,000.00		\$35,000.00	\$35,000.00	\$50,000.00
510 INSURANCE	\$34,530.00	\$50,430.00	\$34,530.00	\$47,680.00	\$55,000.00
521 SURETY BONDS	\$300.00		\$300.00	\$0.00	
793 GHSG	\$0.00		\$7,300.00	\$7,300.00	\$7,500.00
798 DONATIONS			\$1,000.00	\$1,000.00	\$1,000.00
900 CAPITAL OUTLAY	\$18,000.00	\$48,676.00	\$207,200.00	\$190,000.00	\$110,500.00
944 LEASE/PURCHASE					
TOTAL	\$1,217,203.00	\$1,253,697.00	\$1,565,010.00	\$1,565,010.00	\$1,516,200.00

	42200 FIRE DEPARTMENT	16-17 Budget	16-17 Audit	Fire 17-18 Budget	Codes 17-18 Budget	Total Fire and Codes	Fire and Codes 17-18 Projections	18-19 Approved
110	SALARIES	\$ 472,211.00	\$594,901.00	\$ 554,467.69	\$11,842.31	\$566,310.00	\$596,020.98	\$753,000.00
112	OVERTIME	\$ 22,000.00		\$ 25,958.12	\$241.88	\$26,200.00	\$26,200.00	\$26,500.00
120	WAGES	\$ 70,500.00	\$36,896.00	\$ 75,000.00		\$75,000.00	\$97,000.00	\$95,000.00
132	LONGEVITY	\$ 13,950.00		\$ 12,300.00	\$0.00	\$12,300.00	\$12,300.00	\$13,600.00
141	OASI	\$ 43,788.00		\$ 55,616.63	\$909.37	\$56,526.00	\$55,987.22	\$73,500.00
142	HOSPITAL INSURANCE	\$ 60,703.00	\$182,845.00	\$ 67,738.95	\$1,381.05	\$69,120.00	\$67,608.83	\$105,000.00
143	RETIREMENT	\$ 30,439.00		\$ 45,117.08	\$782.92	\$45,900.00	\$40,426.13	\$52,000.00
146	WORKERS COMP	\$ 17,764.00		\$ 18,550.05	\$1,749.95	\$20,300.00	\$25,000.00	\$25,000.00
148	EDUCATION	\$ 20,000.00		\$ 29,246.00	\$254.00	\$29,500.00	\$5,831.85	\$30,000.00
162	VOLUNTEER FIREMEN	\$ 40,000.00		\$ 40,000.00		\$40,000.00	\$34,200.57	\$40,000.00
210	COMMUNICATIONS	\$ 9,000.00		\$ 9,000.00		\$9,000.00	\$1,848.27	\$9,000.00
211	POSTAGE			\$ 193.46	\$306.54	\$500.00	\$460.00	\$500.00
212	FREIGHT/SHIPPING	\$ 1,500.00		\$ 1,500.00	\$0.00	\$1,500.00	\$104.18	\$1,600.00
219	FIRE PREVENTION & PUBLIC EDU.	\$ 9,000.00		\$ 9,000.00		\$9,000.00	\$9,000.00	\$10,000.00
230	PUBLICITY/SUBSCRIPTION/DUES	\$ 2,300.00		\$ 6,498.94	\$301.06	\$6,800.00	\$6,800.00	\$6,800.00
232	FIRE DEPT SUBSCRIPTION	\$ 1,900.00		\$ -		\$0.00	\$0.00	\$1,900.00
241	ELECTRIC	\$ 15,000.00		\$ 17,159.74	\$140.26	\$17,300.00	\$12,973.32	\$18,000.00
242	WATER	\$ 2,400.00		\$ 2,600.00	\$0.00	\$2,600.00	\$1,132.35	\$2,500.00
244	NATURAL GAS	\$ 3,000.00		\$ 5,479.78	\$20.22	\$5,500.00	\$5,500.00	\$5,500.00
245	TELEPHONE	\$ 13,000.00		\$ 15,500.00	\$0.00	\$15,500.00	\$15,106.68	\$16,000.00
254	ENGINEERING EXPENSE			\$ 6,763.00	\$3,237.00	\$10,000.00	\$7,112.07	\$10,000.00
256	CONSULTANTS SERVICE	\$ 10,000.00	\$141,504.00	\$ 12,900.00	\$0.00	\$12,900.00	\$5,250.00	\$34,000.00
257	TN STATE PLANNING OFFICE			\$ 8,491.13	\$1,508.87	\$10,000.00	\$2,263.31	\$10,000.00
260	BUILDING MAINTENANCE	\$ 44,738.00		\$ 58,947.97	\$1,052.03	\$60,000.00	\$3,283.92	\$15,000.00
261	REPAIR/MAINTENANCE VEHICLE	\$ 35,000.00		\$ 36,915.97	\$84.03	\$37,000.00	\$34,365.62	\$40,000.00
269	OTHER REPAIR MAINTENANCE	\$ 19,738.00		\$ 20,000.00		\$20,000.00	\$20,000.00	\$20,000.00
289	OTHER TRAVEL	\$ 7,360.00		\$ 7,733.53	\$166.47	\$7,900.00	\$4,604.51	\$8,000.00
295	DUMPSTER SERVICE			\$ 1,718.52	\$1,281.48	\$3,000.00	\$2,311.08	\$3,000.00
299	OTHER EXPENSES	\$ 2,000.00		\$ 4,488.61	\$11.39	\$4,500.00	\$634.17	\$4,500.00
310	OFFICE SUPPLIES	\$ 1,000.00		\$ 1,640.64	\$359.36	\$2,000.00	\$2,000.00	\$2,000.00
320	OPERATING EXPENSE	\$ 15,500.00	\$68,255.00	\$ 24,500.00		\$24,500.00	\$24,500.00	\$25,000.00
326	UNIFORMS	\$ 9,000.00		\$ 10,800.00		\$10,800.00	\$3,103.55	\$11,000.00
329	PERSONAL PROTECTIVE GEAR	\$ 28,000.00		\$ 28,000.00		\$28,000.00	\$10,918.43	\$28,000.00
331	GAS/FUEL	\$ 28,000.00		\$ 30,385.33	\$414.67	\$30,800.00	\$16,600.28	\$30,000.00
510	INSURANCE	\$ 42,144.00	\$41,635.00	\$ 47,812.82	\$687.18	\$48,500.00	\$48,500.00	\$50,000.00
703	GRANTS	\$ 41,656.00				\$0.00	\$0.00	
791	JECD			\$ 5,209.70	\$5,124.30	\$10,334.00	\$10,334.00	\$10,500.00

792	GIS SYSTEM					\$ 2,546.10	\$2,678.90	\$5,225.00	\$5,225.00	\$6,000.00
793	2015 GHSO GRANT EXTRICATION	\$ -			\$ 8,925.00			\$8,925.00	\$1,368.00	
796	VOLUNTEER SAFER GRANT	\$ -			\$ 67,222.00			\$67,222.00		
799	Training Tower				\$590,000.00			\$590,000.00	\$0.00	
900	CAPITAL OUTLAY	\$ 55,521.00	\$117,806.00		\$ 30,000.00			\$30,000.00	\$30,000.00	\$100,000.00
939	DEMOLITIONS				\$ 10,000.00			\$10,000.00	\$0.00	\$10,000.00
	TOTAL	\$1,188,112.00	\$1,183,842.00	\$2,005,926.76	\$34,535.24	\$2,040,462.00	\$1,245,874.28	\$1,702,400.00		

43100	HIGHWAYS AND STREETS	16-17 Budget	16-17 Audit	17-18 Budget	Projections	18-19 Approved
110	SALARIES	\$ 243,559.00	\$ 230,666.00	\$ 245,000.00	\$ 219,110.65	\$264,000.00
112	OVERTIME	\$ 10,000.00		\$ 10,000.00	\$ 7,391.94	\$10,000.00
132	LONGEVITY	\$ 6,375.00		\$ 9,165.00	\$ 4,050.00	\$4,400.00
141	OASI	\$ 19,885.00		\$ 21,811.00	\$ 17,074.58	\$23,000.00
142	HOSPITAL INSURANCE	\$ 36,930.00	\$ 86,848.00	\$ 40,800.00	\$ 31,751.08	\$42,000.00
143	RETIREMENT	\$ 15,721.00		\$ 17,700.00	\$ 13,359.26	\$18,500.00
146	WORKERS COMP	\$ 15,951.00		\$ 20,000.00	\$ 14,857.26	\$20,000.00
148	EDUCATION /TRAINING	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$2,500.00
212	FREIGHT/SHIPPING	\$ 500.00		\$ 500.00	\$ -	\$500.00
230	PUBLICITY/SUBSCRIPTION/DUES	\$ 500.00		\$ 500.00	\$ 524.63	\$600.00
241	ELECTRIC	\$ 6,000.00		\$ 6,000.00	\$ 4,130.97	\$6,000.00
242	WATER	\$ 600.00		\$ 600.00	\$ 319.67	\$600.00
244	NATURAL GAS	\$ 1,800.00		\$ 1,800.00	\$ 981.35	\$1,800.00
245	TELEPHONE	\$ 5,800.00		\$ 5,800.00	\$ 4,238.84	\$5,800.00
247	STREET LIGHTING	\$ 99,000.00		\$ 80,000.00	\$ 89,601.38	\$90,000.00
254	ENGINEER EXPENSE	\$ 11,750.00	\$ 176,370.00	\$ 10,000.00	\$ 2,500.00	\$10,000.00
260	REPAIR/MAINTENANCE BLDG	\$ 10,000.00		\$ 10,000.00	\$ 10,000.00	\$10,000.00
261	REPAIR/MAINTENANCE VEHICLE	\$ 10,500.00		\$ 10,500.00	\$ 11,677.28	\$14,000.00
262	REPAIR/MAINTENANCE MACH.	\$ 11,000.00		\$ 11,700.00	\$ 3,342.56	\$11,700.00
264	REPAIR/MAINT. TRAFFIC LIGHTS	\$ 45,000.00		\$ 10,000.00	\$ 1,256.25	\$10,000.00
268	ROAD/BRIDGE REPAIR	\$ 18,000.00		\$ 25,000.00	\$ 14,003.28	\$25,000.00
286	VEHICLE EXPENSE				\$ -	\$0.00
295	DUMPSTER SERVICE	\$ 3,000.00		\$ 3,000.00	\$ 2,882.31	\$3,000.00
299	OTHER EXPENSES	\$ 5,000.00	\$ 50,477.00	\$ 9,200.00	\$ 3,587.64	\$9,200.00
310	OFFICE SUPPLIES	\$ 2,000.00		\$ 2,000.00	\$ 1,407.56	\$2,000.00
320	OPERATING EXPENSES	\$ 15,000.00	\$ 8,900.00	\$ 25,000.00	\$ 13,361.87	\$25,000.00
321	LANDSCAPING	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$10,000.00
322	CHEMICALS/MATERIALS	\$ 2,000.00		\$ 2,000.00	\$ -	\$2,000.00
326	UNIFORMS	\$ 5,000.00		\$ 5,500.00	\$ 3,570.14	\$7,300.00
331	GAS/FUEL	\$ 13,000.00		\$ 19,600.00	\$ 8,301.39	\$19,600.00
342	SIGN PARTS/SUPPLIES	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$5,000.00
423	GUARD RAILS & POSTS	\$ 2,000.00		\$ 2,000.00	\$ -	\$2,000.00
426	CULVERTS	\$ 4,000.00		\$ 6,500.00	\$ 1,395.00	\$6,500.00
451	CRUSHED STONE	\$ 9,500.00		\$ 15,000.00	\$ 11,253.24	\$15,000.00
454	SALT	\$ 9,000.00		\$ 9,000.00	\$ 8,275.85	\$12,000.00
510	INSURANCE	\$ 5,215.00	\$ 25,595.00	\$ 9,000.00	\$ 9,550.00	\$11,000.00
900	CAPITAL OUTLAY	\$ 60,000.00	\$ 53,556.00	\$ 285,000.00	\$ 285,000.00	\$200,000.00
931	SAFE ROUTES - CONTINGENCY				\$ -	

944	LEASE/PURCHASE	\$	11,344.00	\$	11,408.00	\$	11,344.00	\$	11,343.78	\$11,500.00
949	INFRA - DUKE ST AND BY MCDONALDS									
	TOTAL	\$	727,430.00	\$	643,820.00	\$	953,520.00	\$	822,599.71	\$911,500.00

44310 SENIOR CENTER	16-17 Budget	16-17 Audit	17-18 Budget	17-18 Projections	18-19 Approved
110 SALARIES	\$86,177.00	\$94,147.00	\$108,500.00	\$94,918.01	\$117,000.00
132 LONGEVITY	\$500.00		\$600.00	\$600.00	\$700.00
141 OASI	\$6,631.00		\$7,050.00	\$6,818.14	\$10,000.00
142 HOSPITAL INSURANCE	\$6,101.00	\$18,804.00	\$6,300.00	\$4,514.53	\$7,000.00
143 RETIREMENT	\$2,342.00		\$3,100.00	\$3,500.00	\$3,300.00
146 WORKERS COMP	\$389.00		\$600.00	\$600.00	\$650.00
148 EDUCATION/TRAINING	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
211 POSTAGE	\$2,760.00		\$3,100.00	\$2,790.51	\$3,100.00
230 PUBLICITY/SUBSCRIPTIONS/DUES	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
241 ELECTRIC	\$15,000.00		\$12,000.00	\$12,226.13	\$13,500.00
242 WATER	\$1,700.00		\$1,800.00	\$2,403.99	\$2,500.00
244 NATURAL GAS	\$2,900.00		\$1,850.00	\$2,500.00	\$2,500.00
245 TELEPHONE	\$4,300.00		\$4,300.00	\$5,170.00	\$5,200.00
259 OTHER PROF SERV (Andrea Krantz)	\$8,000.00	\$64,826.00	\$9,000.00	\$9,550.00	\$9,760.00
260 BUILDING MAINTENANCE	\$18,445.00		\$5,500.00	\$3,559.17	\$6,000.00
283 OUT OF TOWN EXPENSE	\$554.00		\$550.00	\$550.00	\$550.00
289 TRAVEL	\$7,850.00		\$8,000.00	\$5,565.00	\$8,500.00
295 DUMPSTER SERVICE	\$1,000.00		\$1,000.00	\$1,800.00	\$1,800.00
299 OTHER EXPENSES	\$9,450.00	\$11,500.00	\$9,500.00	\$5,555.09	\$9,500.00
310 OFFICE SUPPLIES	\$1,200.00	\$1,185.00	\$1,300.00	\$456.02	\$1,300.00
326 CLOTHING AND UNIFORMS			\$200.00	\$7.13	\$250.00
510 INSURANCE	\$2,675.00	\$2,346.00	\$2,675.00	\$3,000.00	\$3,500.00
723 MIDCUMBERLAND PROGRAMS	\$7,049.00		\$7,050.00	\$7,050.00	\$7,050.00
729 MEALS ON WHEELS	\$6,500.00		\$6,500.00	\$6,500.00	\$8,000.00
900 CAPITAL OUTLAY		\$17,932.00	\$3,660.00	\$3,750.00	\$1,500.00
949 IT Committee			\$1,620.00	\$1,620.00	
TOTAL	\$193,523.00	\$210,740.00	\$207,755.00	\$187,003.70	\$225,160.00

44700	PARKS & RECREATION	16-17 Audited	17-18 Budget	17-18 Projected	18-19 Approved
110	SALARIES	\$143,761.00	\$148,000.00	\$147,700.41	\$150,900.00
112	OVERTIME		\$3,000.00	\$0.00	\$3,000.00
132	LONGEVITY		\$4,400.00	\$4,400.00	\$4,700.00
141	OASI		\$12,350.00	\$11,633.38	\$12,700.00
142	HOSPITAL INSURANCE	\$44,780.00	\$18,050.00	\$17,407.38	\$21,000.00
143	RETIREMENT		\$10,100.00	\$9,593.29	\$10,400.00
146	WORKERS COMP		\$4,600.00	\$4,600.00	\$4,700.00
148	EDUCATION/TRAINING		\$2,000.00	\$994.52	\$2,000.00
200	CONTRACTUAL SERVICE (MOWING)	\$99,572.00	\$17,000.00	\$5,786.51	\$17,000.00
212	FREIGHT/SHIPPING		\$1,200.00	\$0.00	\$1,200.00
230	PUBLICITY/SUBSCRIPTIONS/DUES		\$3,000.00	\$1,161.36	\$3,000.00
236	FARMER'S MARKET		\$5,000.00	\$3,942.48	\$5,000.00
241	ELECTRIC		\$30,000.00	\$30,856.22	\$32,500.00
242	WATER		\$3,600.00	\$3,945.92	\$4,200.00
243	PORTAJOHNS		\$4,000.00	\$0.00	\$4,000.00
244	NATURAL GAS		\$2,500.00	\$951.02	\$2,500.00
245	TELEPHONE		\$4,500.00	\$5,070.77	\$5,400.00
254	ENGINEER EXPENSE		\$5,000.00	\$0.00	\$5,000.00
260	REPAIR/MAINTENANCE BLDG		\$0.00	\$0.00	\$5,000.00
261	REPAIR/MAINTENANCE VEHICLE		\$1,750.00	\$2,568.12	\$2,000.00
262	REPAIR/MAINTENANCE MACH.		\$1,000.00	\$120.00	\$1,000.00
263	REPAIR & MAINTENANCE TRAIL		\$10,000.00	\$299.97	\$10,000.00
289	OTHER TRAVEL		\$900.00	\$0.00	\$900.00
295	DUMPSTER SERVICE		\$7,000.00	\$8,918.79	\$9,000.00
299	OTHER EXPENSES	\$25,943.00	\$31,000.00	\$2,444.88	\$31,000.00
310	OFFICE SUPPLIES		\$850.00	\$574.97	\$850.00
320	OPERATING SUPPLIES		\$10,000.00	\$7,175.28	\$10,000.00
321	AGRICULTURE & HORTICULTURE		\$10,000.00	\$11,056.56	\$10,000.00
323	FOOD(CCSD)		\$500.00	\$681.72	\$500.00
325	CHRISTMAS PARADE & CUMBERLAND		\$2,500.00	\$1,506.04	\$2,500.00
326	UNIFORMS		\$1,200.00	\$862.47	\$1,200.00
331	GAS/FUEL		\$6,000.00	\$3,265.49	\$6,000.00
342	SIGN PARTS/SUPPLIES		\$3,500.00	\$0.00	\$3,500.00
426	CULVERTS		\$1,000.00	\$930.00	\$1,200.00
451	CRUSHED STONE		\$5,000.00	\$3,857.33	\$5,000.00
510	INSURANCE	\$5,802.00	\$6,000.00	\$5,939.14	\$7,500.00
706	CUMBERLAND RIVER TRL CONNECTOR		\$499,710.00	\$974.54	\$640,000.00
797	CHEATHAM CO PARKS GRANT/MATCH		\$0.00	\$0.00	
900	CAPITAL OUTLAY	\$38,910.00	\$77,000.00	\$77,000.00	\$205,000.00

937	BULL RUN PROJECT		\$3,000.00	\$0.00	\$3,000.00
	TOTAL	\$358,768.00	\$956,210.00	\$376,218.51	\$1,244,350.00

121	STREET AID REVENUE	16-17 Budget	17-18 Budget	17-18 Current	17-18 Projected	18-19 Approved
33551	State/Gas Fuel Tax	\$ 126,000.00	\$ 125,000.00	\$ 121,977.89	\$ 146,373.47	\$ 200,000.00
33552	STATE/CITY STREET & TRANS				\$ -	
36000	OTHER REVENUES			\$ 40.37	\$ 48.44	
36100	INTEREST EARNINGS	\$ 187.00		\$ 319.58	\$ 383.50	
	FROM GENERAL GOVT				\$ -	
	FROM STREET FUND BALANCE	\$ 3,813.00			\$ -	
	TOTAL	\$ 130,000.00	\$ 125,000.00	\$ 122,337.84	\$ 146,805.41	\$ 200,000.00

43100	STREET AID	16-17 Approved	17-18 Approved	17-18 Current	17-18 Projected	18-19 Approved
264	REPAIR/MAINT TRAFFIC LIGHT		\$ 120,000.00	\$ 25.00	\$ 25.00	
268	ROAD/BRIDGE REPAIR	\$ 579,466.00				\$ 140,000.00
299	OTHER EXPENSE					
451	CRUSHED STONE					
	TOTAL	\$ 579,466.00	\$ 120,000.00	\$ 25.00	\$ 25.00	\$ 140,000.00

	16-17 Approved	17-18 Approved	18-19 Approved
123 DRUG FUND REVENUE			
35140 DRUG RELATED FINES	\$ 2,366.00	\$ 3,000.00	\$ 3,000.00
36000 OTHER REVENUES			\$ 74,999.00
36100 INTEREST EARNINGS	\$ 1.00	\$ 1.00	\$ 1.00
27100 TRANSFER FUND BALANCE	\$ 102,633.00	\$ 41,749.00	
TOTAL	\$ 105,000.00	\$ 44,750.00	\$ 78,000.00

	16-17 Budgeted	16-17 Audited	17-18 Budgeted	17-18 Current	18-19 Approved
42129 DRUG FUND					
148 EDUCATION/TRAINING	\$ 1,000.00	-	\$ 2,500.00	\$ -	\$2,500.00
210 COMMUNICATION	\$ 1,250.00	-	\$ 1,500.00	\$ -	\$1,500.00
289 OTHER TRAVEL	\$ 500.00	-	\$ 1,000.00	\$ -	\$1,000.00
299 OTHER EXPENSES	\$ 2,250.00	\$ 4,030.00	\$ 2,500.00	\$ 1,334.19	\$2,500.00
320 OFFICE SUPPLIES	\$ -	-	\$ 250.00	\$ 123.99	\$500.00
900 CAPITAL OUTLAY	\$ 100,000.00	\$ 124,182.00	\$ 52,000.00	\$ 35,008.42	\$125,000.00
TOTAL	\$ 105,000.00	\$ 128,212.00	\$ 59,750.00	\$ 36,466.60	\$133,000.00

52300	Water and Sewer Revenue	16-17 Audit	17-18 Budget	17-18 Projected	18-19 Approved
37109	CROSS CONNECTION FEES	\$ 112,794.00		\$ 4,925.61	\$ -
37110	METERED WATER SALES	\$ 1,441,748.00	\$1,869,470.88	\$ 1,562,571.22	\$ 1,925,555.00
37193	CUSTOMER SERVICE FEE	\$ 112,794.00	\$ 30,900.00	\$ 26,057.14	\$ 31,827.00
37196	WATER TAP FEES	\$ 16,825.00	\$ 15,450.00	\$ 186,000.00	\$ 31,000.00
37210	SEWER SERVICE CHARGE	\$ 1,027,539.00	\$1,127,894.14	\$ 1,109,480.45	\$ 1,161,730.96
37231	SEWER STEP FEES			\$ 73,758.00	\$ -
37240	ESCROW-STEP FEES-PICKNEY		\$ 183,898.26	\$ 150,691.71	\$ 189,415.21
37232	INDUSTRIAL SEWER FEE		\$ 56,650.00	\$ 100,419.43	\$ 58,349.50
37291	PENALTIES		\$ 72,100.00	\$ 56,143.56	\$ 74,263.00
37296	SEWER TAP FEES	\$ 16,825.00	\$ 15,450.00	\$ 154,285.71	\$ 15,913.50
37299	MISCELLANEOUS	\$ 40,825.00	\$ 3,090.00	\$ 18,605.02	\$ 3,182.70
37910	INTEREST EARNINGS	\$ 7,916.00	\$ 1,339.00	\$ 17,287.05	\$ 1,379.17
36350	INSURANCE RECOVERIES				
36600	CREDIT CARD FEES		\$ 875.50		
37400	GRANT				
	TOTAL	\$2,777,266.00	\$3,377,117.77	\$ 3,460,224.91	\$ 3,492,616.04

52300	Water and Sewer Expense	16-17 Budget	16-17 Audit	17-18 Budget	17-18 Projections	18-19 Approved
110	SALARIES	\$ 608,901.00	\$ 632,042.00	\$ 739,000.00	\$ 1,011,263.16	\$785,000.00
112	OVERTIME	\$ 50,000.00		\$ 66,000.00	\$ 90,315.79	\$50,000.00
132	LONGEVITY	\$ 20,650.00		\$ 11,750.00	\$ 11,750.00	\$14,400.00
141	OASI	\$ 51,986.00		\$ 65,500.00	\$ 89,631.58	\$70,000.00
142	HOSPITAL INSURANCE	\$ 90,513.00	\$ 188,949.00	\$ 115,000.00	\$ 157,368.42	\$129,500.00
143	RETIREMENT	\$ 40,852.00		\$ 53,500.00	\$ 73,210.53	\$57,000.00
146	WORKERS COMP	\$ 23,153.00		\$ 23,000.00	\$ 24,000.00	\$30,000.00
148	EDUCATION /TRAINING	\$ 3,873.00		\$ 4,000.00	\$ 6,000.00	\$4,000.00
211	POSTAGE	\$ 8,627.00		\$ 8,500.00	\$ 12,750.00	\$8,500.00
212	FREIGHT/SHIPPING	\$ 2,500.00		\$ 2,500.00	\$ 3,750.00	\$2,500.00
230	PUBLICITY/SUBSCRIPTION/DUES	\$ 21,091.00		\$ 22,000.00	\$ 33,000.00	\$24,000.00
234	SALES TAX	\$ 118,017.00		\$ 135,094.00	\$ 202,641.00	
241	ELECTRIC	\$ 164,242.00	\$ 192,842.00	\$ 177,000.00	\$ 265,500.00	\$205,000.00
244	NATURAL GAS	\$ 5,000.00		\$ 5,000.00	\$ 5,000.00	\$5,500.00
245	TELEPHONE	\$ 14,258.00		\$ 16,000.00	\$ 24,000.00	\$18,000.00
249	STEP MAINTENANCE	\$ 12,000.00		\$ 13,000.00	\$ 13,000.00	\$13,000.00
252	LEGAL EXPENSE	\$ 3,436.60	\$ 105,352.00	\$ 4,000.00	\$ 12,000.00	\$6,000.00
254	ENGINEER EXPENSE	\$ 27,000.00		\$ 20,000.00	\$ 30,000.00	\$20,000.00
255	DATA PROCESSING SERVICE	\$ 6,563.40		\$ 6,500.00	\$ 9,750.00	\$6,500.00
258	ACCOUNTING SERVICE	\$ 10,353.58		\$ 10,350.00	\$ 15,525.00	\$11,000.00

260	REPAIR/MAINTENANCE BLDG	\$	40,725.00	\$	284,829.00	\$	25,000.00	\$	37,500.00	\$	25,000.00
261	REPAIR/MAINTENANCE VEHICLE										\$14,000.00
262	REPAIR/MAINTENANCE MACH.	\$	86,000.72			\$	50,000.00	\$	75,000.00	\$	50,000.00
263	METER REPLACEMENT	\$	50,000.00			\$	50,000.00	\$	50,000.00	\$	50,000.00
265	SEWER LINE AND MAINTENANCE	\$	28,446.42			\$	30,000.00	\$	45,000.00	\$	35,000.00
266	WATER LINE AND TANK MAINTENANCE	\$	63,000.00			\$	63,000.00	\$	94,500.00	\$	65,000.00
267	REPAIR AND MAINTENANCE- PUMPS	\$	63,869.00			\$	60,000.00	\$	90,000.00	\$	60,000.00
286	VEHICLE EXPENSE	\$	11,131.00			\$	11,500.00	\$	17,250.00	\$	\$0.00
289	OTHER TRAVEL	\$	1,000.00			\$	1,000.00	\$	1,500.00	\$	\$1,000.00
290	INDUSTRIAL SEWER BILL	\$	160,000.00			\$	120,000.00	\$	180,000.00	\$	\$0.00
292	SEWER CHEMICAL AND LAB EXPENSE	\$	16,275.00			\$	20,000.00	\$	30,000.00	\$	\$20,000.00
293	WATER AND SEWER TESTING	\$	14,000.00			\$	15,500.00	\$	23,250.00	\$	\$15,500.00
295	DUMPSTER SERVICE	\$	14,750.00			\$	17,500.00	\$	26,250.00	\$	\$26,500.00
299	OTHER EXPENSES	\$	9,000.00			\$	9,000.00	\$	9,000.00	\$	\$9,000.00
310	OFFICE SUPPLIES	\$	5,000.00	\$	199,581.00	\$	5,000.00	\$	7,500.00	\$	\$5,000.00
320	OPERATING EXPENSES	\$	16,983.00	\$	16,499.00	\$	16,500.00	\$	16,500.00	\$	\$16,500.00
322	CHEMICALS/MATERIALS	\$	150,999.28	\$	11,362.00	\$	175,000.00	\$	262,500.00	\$	\$175,000.00
326	UNIFORMS	\$	8,329.00			\$	9,000.00	\$	13,500.00	\$	\$15,800.00
331	GAS/FUEL	\$	25,061.00			\$	10,000.00	\$	15,000.00	\$	\$16,000.00
339	FIRE HYDRANT REPAIR AND MTNCE	\$	5,000.00			\$	5,000.00	\$	7,500.00	\$	\$6,000.00
451	CRUSHED STONE	\$	11,610.00			\$	13,500.00	\$	20,250.00	\$	\$13,500.00
510	INSURANCE	\$	46,200.00	\$	45,136.00	\$	46,200.00	\$	46,200.00	\$	\$46,000.00
551	TRUSTEE FEES	\$	2,000.00			\$	2,000.00	\$	2,000.00	\$	\$2,000.00
613	AMORTIZATION ON BOND PREMIUM	\$	605,755.00	\$	496,315.00	\$	604,000.00	\$	604,000.00	\$	\$615,100.00
631	INTEREST ON BONDED DEBT	\$	138,751.00			\$	99,302.00	\$	99,302.00	\$	\$100,000.00
700	BAD DEBIT EXPENSE	\$	2,000.00			\$	2,000.00	\$	2,000.00	\$	\$5,500.00
900	CAPITAL OUTLAY	\$	18,000.00			\$	471,000.00	\$	471,000.00	\$	\$550,000.00
	TOTAL	\$	2,876,902.00	\$	2,172,907.00	\$	3,428,696.00	\$	4,336,957.47	\$	\$3,407,300.00