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FY 2024-25
OPERATING BUDGET

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OFFICE OF CITY MANAGER

ANNUAL BUDGET REPORT

JULY 1, 2024 – JUNE 30, 2025

The Honorable Mayor and
Board of Commissioners
City of Gatlinburg, Tennessee

In compliance with Section 15-A of the City Charter which requires that an annual Budget be submitted to the City Commission no later than July 20, the estimated Budget for Fiscal Year 2024-2025 together with detailed information and explanation for the estimated expenses of the various Departments and Boards is herewith submitted.

REVENUES

The City prepares and administers the annual Budget under the Budget and Appropriation Section of the City Charter which requires that the City function on a cash basis. Specifically, the Charter requires that the City has available or must be able to realize sufficient funds through revenue channels to operate the City Government. Otherwise, services must be curtailed, or the taxes or other revenue sources increased.

The City Charter permits a maximum estimated increase of 10% per revenue account over actual collections in the preceding Fiscal Year for estimating the next Fiscal Year's revenue. The City entered Fiscal Year 2023-2024 expecting to be down from the previous year by approximately 2.5% from Fiscal Year 2022-23. It appears that the City will finish the year down 1% to 2% from the previous year. For FY 2024-25, the City is budgeting major tax streams to be down approximately 5.0% to be conservative as to next year's projections. Estimated Property Tax revenue is approximately \$6,024 more, due to the formula that is mandated by the City Charter. We do anticipate receiving slightly increased revenue in FY 2024-25 due to the reclassing of certain overnight rental properties from residential to commercial status. Major tax revenue generators have shown changes as follows during FY 2023-2024 in comparison to the previous year: Gross Receipts +1.59%, Hotel/Motel +0.1%, Restaurant -1.0%, Amusement +7.0%, and Local Option Sales Tax +1%.

Golf Revenue - In the General Fund, Golf Course Green Fees reflect an increase of 14.8%. This increase in fees come after one of the busiest years at the course, falling just 13 rounds shy of the total rounds that were played in FY 2020-2021, which was during the midst of the COVID-19 Pandemic. Additionally, greens fees were raised during FY 2022-23, so the 2023-24 Fiscal year was the first full year of play at the higher rates. Additionally, FY 2023-24 comes after major upgrades to the Course's Irrigation and Drainage Renovation Project. FY 2023-24 was the third Fiscal Year in which the City operated the Pro Shop, and the financial results remain positive for the City. The City generated approximately \$465,124 in sales offset by merchandise purchases of about 292,429 for a profit of roughly \$172,695 for the Pro Shop. As of the end of June, the FY 2023-24 Golf Course Concession income was \$305,572 with total expenses at \$242,583 for a net profit of \$63,169.

Ambulance Revenue - A final note related to General Fund Revenues concerns Ambulance Income. During FY 2009 - 2010, the City outsourced the billing and collection functions of the Ambulance Service. The FY 2023-24 income showed an increase of 4.7% from the previous Fiscal Year. Ambulance Income is projected to increase by 30.7% in comparison to the FY 2023-24 level due to the City's planned increase in rates to better mirror the rates charged in our area. The new proposed rates are based on an analysis from the City's Ambulance services billing provider.

Fines and Forfeitures

This Budget contains reasonable adjustments to fees charged through the Police Department. An analysis of the City's court-related fees with surrounding jurisdictions revealed that we were significantly less than other governments in Sevier County on Court Costs, Expungement Fees, Failure to Appear Fees, etc. Reasonable adjustments to these fees will conservatively generate over \$325,000 per year.

Wastewater and Water Revenue

The total Wastewater Operating Revenues reflect a 12.7% increase from last year's total revenues and the Water Operating Revenues increased by 13.5%. The Water and Wastewater Operating Revenues increased primarily due to a 20% rate increase in both Water and Wastewater rates as of January 2024. An additional 20% rate increase will take effect in January 2025.

Employee Positions/Reclassifications - The FY 2024-25 Budget is predicated on filling present vacancies in the various Departments. It is also important to note that there are several new positions being recommended in this year's Budget. In the Mass Transit Department, three new Trolley Drivers, Grade 5, are requested. In the Building Maintenance Department, a Facilities Maintenance Worker position, Grade 5, is being requested. Additionally, six months of funding for an Assistant Utilities Manager, Grade 12, in the Utilities Department, and six months of funding for a Safety Director, Grade 13, in the City Manager Department, are being requested. Concerning reclassifications, a few are requested. In the Utilities Departments, it is requested the Chief Water Plant Operator be reclassified from a Grade 10 to Grade 11 and the Assistant Chief Water Plant Operator/Lab Technician be reclassified from a Grade 8 to Grade 9.

In the Police Department, one of the Grade 7 Patrol Officers will now be titled Codes Enforcement Officer but will remain a Grade 7. In the Recreation Department, the Trout Maintenance Worker is requested to be reclassified from a Grade 4 to a Grade 5. With the separation of the present Building and Planning Department into the Building Inspections and Planning Departments, it is requested that the present Grade 5 Administrative Support Clerk be reclassified to a Grade 7 Executive Secretary for the Building Inspections Department. Finally, in the Service Center Department, it is requested that the Grade 7 Auto Parts Specialist be reclassified to a Grade 8 Assistant Service Center Manager position that will continue to oversee the maintaining of the auto parts duties.

Attached is a schedule of expenditures for the preceding two years for all Departments including the Water and Wastewater Departments. There is an itemized statement of the monies required for Debt Service for the five major Funds of the City that service debt during FY 2024-25. This includes the Bonds to be retired, principal and interest payments and remaining amounts for these bond issues.

As required by the City Charter, there is attached a schedule of all outstanding bonds and indebtedness of the City of Gatlinburg as of July 1, 2024, and the date of maturity of all bonds. These schedules are found in the Water and Sewer Funds, Special Revenue CIP Fund, and the Convention Center Debt Service Fund.

Property Taxes - The following information is an explanation of how the City's Property Taxes are to be estimated as required by the City Charter. Specifically, the delinquent Property Tax collections that can be anticipated for the Fiscal Year 2024-25 are based on the amount of collections made in FY 2023-24. The total amount of back taxes collected in FY 2023-24 was \$28,644. The City Charter requires that delinquent Property Tax collection estimates be calculated by dividing the total outstanding taxes as of July 1, 2023, which was \$86,646, into the amount of taxes collected, which equates to a percentage of 33.06% collected in FY 2023-24. By taking the 33.06% and multiplying this percentage by the delinquent taxes of \$86,646 as of July 1, 2024, a figure of \$33,884 is determined and is the estimate for delinquent Property Tax collections in the Budget for FY 2024-2025.

As required by the accounting standards established by the Governmental Accounting Standards Board (GASB) and adopted by the State for use by local governments and the City Charter, the current year Property Tax Collection estimate is shown net of estimated uncollectible current year taxes and is based upon the most recent property assessment data received from the Sevier County Property Assessor. This Budget is based on a certified Tax Rate of 12.57 cents per \$100 assessed valuation, which remains the same as the previous Fiscal Year.

The total amount of revenues which are being anticipated, based on last year's collections, for use in the FY 2024-25 Budget for the General Fund of the City are as follows:

| | |
|--|-----------------------------|
| Collections of 2023 Property Tax | \$ 1,136,324 |
| Collections of Property Tax for 2022 and prior years | 33,884 |
| Other Revenue | <u>38,173,914</u> |
| TOTAL ANTICIPATED REVENUE | <u>\$ 39,344,122</u> |

EXPENDITURES

On the expenditure side of the Budget, the FY 2024-25 Budget is presented, balanced against the projected revenues with a projected operating surplus of \$515,175. A portion of estimated FY 2023-2024 surplus, \$465,175, is earmarked for a contribution to the Gatlinburg-Pigeon Forge Airport Authority which will be discussed later. The only other usages of Fund Balances is in the Parking & Mass Transit Department related to the \$2.5 Million allocation for the Mass Transit facility.

Vehicle Replacement Fund - It is also important to explain the continuation of the Vehicle Replacement Fund, which was established in the FY 2011-12 Budget. Within the Capital Projects Funds section of the FY 2024-25 Budget document, is the 803 Vehicle Replacement Fund. The Fund was originally created by using \$500,000 of excess revenues over expenditures in the General Fund during the 2010-11 Fiscal Year along with a special appropriation of an additional \$500,000 in the FY 2011-12 Budget which provided the start-up monies as recommended in the University of Tennessee, Municipal Technical Advisory Service Vehicle Replacement Study. Also established in this Budget is the continuation of Departmental contributions to the Fund representing the yearly depreciation amounts for the Departments with assigned vehicles. These appropriations are found in the Line Item entitled "To Vehicle Replacement Fund" and the total for FY 2024-25 is \$1,834,500. There is a transfer from the General Fund of \$145,000 to cover the costs of a backhoe for the Street Department. A list of the Equipment Purchases is found within the Capital Projects section of the Budget behind the 803 Fund, along with a listing of the purchases for the last thirteen years of the Replacement Program in the amount of \$13,738,506. The proposed replacement purchases for FY 2024-25 are in the amount of \$1,920,000 and the list of vehicles to be purchased is also found within this section of the Budget document. The success of the Vehicle Replacement Program was underlined with the receipt of a 2012 Tennessee Municipal League Achievement Award for Excellence in Public Works where the City was recognized for taking such a progressive position in addressing equipment needs during such difficult economic times and establishing a sustainable Program for the future. It is also important to note that all the Departments of the City are represented in the Program with the exception of the Mass Transit and the Utility Departments. The Trolley Department receives the majority of vehicles through grants. There is a recommendation for the purchase of two pickup trucks from Utility Department funds.

Sinking Fund and Fund Balances

The City maintains a Sinking Fund to provide coverage for General Obligation Debt Service as well as Operating Fund Balances to cover necessary expenses during a catastrophic time. All of these Fund types are well above recommended financial standards.

Fuel Expenses - Another major expenditure matter is related to fuel costs throughout the FY 2024-25 Budget. Fuel expenses for the City at the end of last Fiscal Year totaled \$632,298 and the projected amount for FY 2024-25 is \$820,200. This reflects a 42% increase over last year's actual expenses and a 11.8% decrease over last year's Budget appropriation of \$929,800 for the purchase of ultra-low sulfur diesel and regular gas. Though we've continued to moderately decrease our fuel budget, healthy estimates have been maintained due to the volatile nature of fuel prices. Departmental fuel usage patterns and fuel prices will continue to be monitored monthly throughout the FY 2024-25 Budget Year.

Broad Band Pay Plan - Also, on the expenditure side of the Budget and from a personnel perspective, the FY 2024-25 Budget proposal is presented with the Broad Band Pay Plan. The Classification Plan places over 87 job titles in sixteen levels and the Plan is divided into four quartiles. There is a 10% difference between skill levels four through twelve and a 15% difference between skill levels thirteen and sixteen with a 50% spread between the minimum and maximum salary range for each grade. The Broad Band Compensation Plan allows for a more flexible compensation system which is more equitable to administer. An employee moves through their skill level (grade) by receiving an annual cost-of-living adjustment, which is proposed to be seven percent (7%). Other market adjustments have been made as necessary. Under this pay structure, a new employee will start at a lower pay rate than existing employees who have developed additional skills while employed by the City. Also, should the external market or a scarcity of qualified individuals require an increase to the entry level pay, this Pay Plan allows individuals to be offered up to the midpoint of each grade with the approval of the City Manager and subject to sufficient monies being available.

It also important to note that the proposed Budget contains two other pay scales, one for the Police Department and one for the Fire Department. These pay plans are in response to regional market conditions that affect public safety compensation and allows the City to be competitive within our region. In addition to the aforementioned adjustments to pay structure, the City also recommends increasing the auto allowance and phone allowance amounts. The auto allowance has not increased since 1988 and it is recommended that a half car allowance be raised from \$216 to \$300 per month and a full car allowance be raised from \$433 to \$600 per month. The cell phone allowance has been set at \$50 per month for over twenty years and it is recommended that this amount is adjusted to \$100 per month.

Longevity Pay - A final note related to the classified employee's compensation package is found in the recommended continuation of Longevity Pay which is in the Non-Departmental, Utilities, Convention Center, Mass Transit and Parking Budgets. This Program recognizes years of service to the City and employees receive a percentage of annual salary as a bonus based upon their number of years with the City as follows: all employees on the payroll on November 1 and hired prior to July 1, 2014, receive the Longevity Bonus based upon the following years of service, six years through ten

improve staffing levels at all fire stations and is recommended for continued funding in the Fire Department Budget. The usage of the Pool has proven to be very positive for the necessary and critical fire and rescue functions of the City.

It is also important to note that there is a request to continue the funding of seasonal employees in the Tourism Promotion Budget under Temporary Salaries since the Winter Lights Program is clearly a function of the promotion of tourism during this season of the year.

A final comment concerning seasonal employee compensation is related to concept presented by the previous Mass Transit Manager to focus on Longevity Pay. A bonus was previously allocated to seasonal Trolley employees who finished their allotted schedules or have been laid off due to lack of work, however, this plan is being eliminated and these employees will receive the recommended 7 percent (7%) cost-of-living adjustment.

Affordable Care Act Info - FY 2023-24 was the ninth full year that the City was impacted by the Affordable Care Act (ACA). Because the City is considered an Applicable Large Employer (due to having fifty or more full-time employees) affordable minimum essential health coverage must be provided for all employees deemed full time or “full time equivalent” (FTE) as defined by the regulations. Since the May 1, 2015, date when this provision went into effect, the City has collected the necessary data to produce the required IRS prescribed forms to all its employees in accordance with the ACA. The City has managed to realize its goal of maintaining adequate non-classified employee staffing levels without incurring significant additional health insurance costs. Most of the City’s non-classified employees fall under one of the two “safe harbors” under which part-time employees may be employed without having any insurance impact to their employer:

1. **Part-time Employees** – A truly “part-time” employee works less than 30 hours per week or less than 130 hours per month. In this case an employee may work year-round without having to be offered health insurance.
2. **Seasonal Employee** – this is an employee who works only during the “season” of the employer. A season may be up to six months and an employer may have different seasons for each department when their specific assignments warrant it. Generally speaking, a Seasonal employee’s work hours are not limited at all so long as they are within the designated six-month period. Several departments within the City utilize non-classified employees for more than 30 hours per week, so this has been a sensible safe harbor that allows affected Departments to employ non-classified personnel during their designated six-month season that aligns with the peak time of their labor needs.

years - 3%; eleven years through twenty years - 4%; and twenty-one years and thereafter - 5%. Seasonal employees that worked six consecutive months but less than one year and have been laid off prior to November 1, receive \$100.00; part-time or temporary employees working less than forty hours per week and are employed year-round receive \$200.00; and part-time or temporary employees who worked a full year and are on payroll November 1, receive \$300.00. The part-time EMT/Paramedic Pool in the Fire Department receives a longevity bonus of \$200 per employee. The Longevity Bonus payment is made between November 15 and December 15, for employee convenience and as a Christmas Bonus. It is extremely significant to note that in order to continue the Longevity Pay Program in Fiscal Year 2024-25 in all Funds of the City an appropriation of \$604,000 is required and approximately 38% of classified employees will receive a three, four or five percent Longevity Bonus payment this Fiscal Year. The significance of this part of the compensation package is great and should be considered an extremely important part of the overall employee pay and benefits package and Budget picture.

Finally, the Human Resources Manual which became effective for new hires July 1, 2014, and forward did change the Longevity Pay Program and the modifications are noted below:

1. All regular full-time employees who have served continuously for three (3) years or more, as of November 1, shall receive an annual "lump sum" longevity payment According to the following schedule:

| TOTAL CONTINUOUS SERVICE | ANNUAL LONGEVITY PAYMENT |
|--------------------------------------|---------------------------------|
| Third year through tenth year | 2% of annual salary |
| Eleventh year through twentieth year | 3% of annual salary |
| Twenty-first year and thereafter | 4% of annual salary |

2. Regular full-time employees working more than six months but less than two years will receive a \$400 Longevity Bonus and those working greater than two years, but less than three years will receive a payment of \$500.00.

Seasonal and Part-time Personnel - Concerning Seasonal and part-time personnel, it is recommended that the hourly wages, which were approved in last year's Budget continue. The seasonal and part-time employees who were on the payroll as of June 30, 2024 will receive the recommended 7 percent (7%) cost-of-living adjustment. Additionally, if the external market or a scarcity of qualified individuals require an increase to the entry level pay, this Pay Plan allows individuals to be offered up to the midpoint of each grade with the approval of the City Manager and subject to sufficient monies being available.

Two seasonal workers in the Sanitation Department continue to be utilized from May 1 through October 31 to sustain present service levels and funds are requested again this year for the utilization of the seasonal employees in the Recreation Department from April 15 through October 15. Also, regarding seasonal staffing levels, it is important to note that the part-time EMT/Paramedic Employment Pool and the utilization of part-time EMTs/Paramedics continues to significantly

The designated seasons for Departments using Seasonal Employees are as follows:

| <u>Department</u> | <u>Season</u> |
|-------------------|-----------------------|
| Golf | April 15 – October 15 |
| Recreation | April 15 – October 15 |
| Parking | May 1 – October 31 |
| Mass Transit | May 1 – October 31 |
| Winterlights Crew | Sept 15 – March 15 |
| Sanitation | May 1 - October 31 |

In instances where non-classified employees did not fit into one of these safe harbors, the individuals were offered coverage in accordance the requirements of the ACA. Most Departments, however, managed operations in such a manner that does not require a substantial increase in the expense of health insurance.

Insurances - Regarding other expenditure matters, it is important to discuss Insurance costs and the fact that the City has contracted with the Barnes Insurance Agency to be the agent of record for all coverages. There is an estimated increase of 9.3% in General Liability and an 8.8% increase in Property and Casualty premiums. The Budget does continue with the \$1,000 per occurrence deductible program for Worker’s Compensation as initiated in the FY 2002-03 Budget. The total amount in the General Fund for the Worker’s Compensation Insurance expense is estimated to increase to \$395,000 from \$375,000 for an increase of \$20,000 or approximately a 7.3% increase. The implementation of the deductible program has helped improve Worker’s Compensation costs in previous Fiscal Years and has also provided Department Heads a better way to monitor claims and control costs. It is also important to point out that the Safety Committee made up of all Department Heads, the City Manager, the Assistant City Manager and the Human Resources Manager continues to meet as needed to review Worker’s Compensation cases and promote safety awareness throughout the City. The Safety Incentive Program is funded in the upcoming Budget. This Program is a component in the City’s effort to aggressively monitor the Worker’s Compensation incidents and promoting a safe workplace.

Health Insurances - As it relates to Health Insurance costs, the City entered into a Health Reimbursement Arrangement with Blue Cross Blue Shield that was effective June 1, 2023. This significant change was done in coordination with a recommendation from the City’s Insurance Consultants, Barnes Insurance Agency of Tennessee. This type of hybrid plan is becoming increasingly popular as it has a self-funded component along with the traditional funding approach. The City is hoping to save money as it relates to health insurance while offering improved coverage to our employees. To fully fund Hospitalization Insurance costs throughout all Funds of the City, an appropriation of \$2,638,000 for FY 2024-25 is required. This budgeted amount includes allocations to partially fund the costs of dependent health insurance coverage. Employees with dependent coverage are required to pay up to \$250 per month, depending on level of family coverage that is chosen. There are presently One hundred twenty-three (123) employees that take advantage of this benefit. Life, AD&D and Disability Coverage and Dental Insurance premiums remained virtually unchanged as the providers renewed their policies with no price increase or a slight decrease. All of

these benefits are also fully funded by the City.

TCRS Retirement- Also related to employee benefits, this Budget funds the Tennessee Consolidated Retirement System (TCRS) rate of 9.0% for legacy employees, which is an increase from the 5.6% rate used last year. Due to the health of the City's TCRS Retirement Fund, the City is able to continue a relatively low percentage contribution rate without jeopardizing the health of the City's Retirement Fund. To fully fund the retirement benefit in the proposed FY 2024-25 Budget, an appropriation of \$1,786,100 is required. The City presently offers a TCRS Hybrid Plan for new hires effective July 1, 2014 that also has a contribution rate of 9.0% from the City. It is also recommended that the City continues to offer employees the chance to voluntarily participate in Deferred Compensation Plans. It is significant to note that these Plans have no budgetary impact upon the City and there are presently 199 participants in one of the voluntary 457 Deferred Compensation Plans.

A final note regarding insurance costs in the proposed Budget is needed. Based on a previous internal audit of insurance allocations related to Worker's Compensation, Property and Casualty and General Liability these costs are more accurately distributed among Funds and Departmental Budgets. The proposed FY 2024-25 Budget does continue the deductible amounts of \$10,000 for Property and Casualty, \$2,500 for General Liability and \$1,000 for Workers Compensation in an effort to mitigate insurance premium increases.

GCVB – With the creation of the Tourism Development Authority, d/b/a, the Gatlinburg Convention and Visitors Bureau, all revenue streams earmarked for general promotion and marketing of the City are directed to that organization. As it relates to the operation and maintenance of the Convention Center, those needed expenditures are covered through direct revenue generated by the Center and proceeds designated in the Convention Center Debt Service Fund that go to the Convention and Visitors Bureau.

City Employment Data

From an overall perspective, the proposed FY 2024-25 Budget reflects 289 classified and 70 seasonal positions for a total of 359 employee positions in the City. It is important to note that the FY 2024-25 Departmental Employment Chart does not reflect the number of part-time temporary positions in the Fire Department due to a part-time EMT/Paramedic Employment Pool which is utilized on an as needed basis to maintain adequate staffing levels at the Fire Stations. Obviously, the City of Gatlinburg is an organization based upon human resources and the proposed FY 2024-25 Budget provides continued employment and benefits for all classified, seasonal, and part-time City personnel.

Budget Format - A few format explanations are necessary. The Budget document has five major tabulations which are as follows: (1) Introduction and Overview, (2) General Fund, (3) Proprietary Funds, (4) Special Revenue Funds, (5) Debt Service Funds, (6) Capital Projects Funds and (7) Miscellaneous. Within the General Fund, there are five separate sections which group the various Departments of the City into General Government, Public Safety, Public Works, Recreation, and Capital Outlay. Each Department Budget is presented on a line-item basis and grouped into cost centers such as Personnel, Supplies, Maintenance, General Services, Contingency and Capital Outlay. The Building and Planning Department, within the General Government section, is now broken out

into two Departments of Building Inspections and Planning. A table of contents is found at the beginning of the document to assist in location of information throughout the FY 2024-25 Budget. The expenditures of the FY 2024-25 Budget are balanced against conservative revenue projections with an estimated operational surplus of \$515,175.

It should be noted that the actual expenditures for each line item in the FY 2024-25 column are based upon the Finance Department's unaudited closings as of June 30, 2024. Further, outstanding purchase orders related to certain Departments are delineated on supplemental sheets in the Budget. These reflect encumbrances issued against prior appropriations and are covered by specifically reappropriating funds for encumbrances carried forward in the Budget Ordinance.

GENERAL FUND:

Highlights regarding the General Fund are found in several Departmental footnotes throughout the Budget document. These include software subscriptions in the Finance Department associated with the payroll system and timekeeping software. Regarding Non-Departmental, in this proposed Budget are dollars for the phone system maintenance, costs associated with the new City App, Microsoft Office 365 licenses, and funds for the Insurance Consulting and Brokerage Agreement. Monies are requested in the Building and Grounds Maintenance line item for the replacement of the Anna Porter Public Library roof. It is noteworthy that in Non-Departmental monies are requested to restart the Safety Incentive, Employee Recognition and Employee Wellness Programs. The major highlights of the Non-Departmental Budget are found in the Operating Transfer Out Category related to the Public Works Construction, the State Street Aid, Tourism, and the Vehicle Replacement Funds. As to the Public Works Construction Fund Transfer, monies are needed for costs associated with the construction of a maintenance garage for servicing the new animal-resistant dumpsters, a centralized camera system, and the replacement of an HVAC system at City Hall. As noted earlier, this Budget has the Building and Planning Department divided back into two (2) separate Department of Building Inspections and Planning with separate budgets for each department.

Legislative - In the Legislative Department, the Contracted Services line item is to continue contracts with Sevier County Economic Development Council, the Mountain Hope Good Shepherd Clinic, Arrowmont School of Arts and Crafts, SafeSpace, Keep Sevier Beautiful, the Boys and Girls Club, Safe Harbor, Sevier County C.A.R.E.S., the Senior Citizens Home Health Assistance and the Sevier County Food Ministries and the Sevier Animal Care Center. There are new requests this year from the Gatlinburg Rotary Club and the Friends of the Smokies. All of these non-profit organization requests can be reviewed during the Budget process.

The Anna Porter Public Library request reflects an increase in funding due to the rise in personnel costs and providing funds to help with a much-needed upgrade to the internet infrastructure to make it compatible with current technology. Monies are also proposed for the continued funding with the State for the Tennessee Wildlife Resource Officer Position, which is co-funded 50% with TWRA. Another item of importance is the fact that continued funding was requested by the Gatlinburg/Pigeon Forge Airport to apply toward local grant matches for several Capital Projects and that the monies reflected in the Special Revenue/CIP Fund along with this Departmental Budget represent an appropriation of \$100,000. For the FY 2024-2025 Budget, the City, along with the City of Pigeon

Forge, is making a special contribution of \$465,175 to the Airport Authority for the costs associated with the construction of a new runway. This contribution will not be taken from surplus funds from the FY 2023-2024 and not from FY 2024-2025 operational funds.

Public Safety - Items of note in the Police Department include funding for the Lower Court Prosecutor cost and the annual contract for the Axion body cameras and tasers. There are also a list of equipment purchases in the Police Department including TRT equipment, body armor, sixty (60) new firearms and detective supplies. For the Fire Department, over \$300,000 is requested in Line Item 816 for various equipment purchases, including structural fire and water rescue gear, along with fire hoses and accessories, and ten sets of wildland firefighting gear. A complete listing of equipment purchase requests can be found in the Budget document.

Public Works - Monies are requested in the Service Center Budget to continue to write-off obsolete inventory, to purchase a utility box for a service truck and as new truck/heavy equipment tire changer. Regarding the Street Department, monies are also requested to purchase a tractor and mowing machine, a concrete grinder, and a Hotsy pressure washer. Monies are requested for the continuation of the GPS monitoring of various vehicles. The GPS systems in the Sanitation, Street, Utility Maintenance and Police Departments have proven to be valuable tools to manage these City operations.

Golf - Regarding the Golf Department, golf income has been estimated based upon the fees and rates that were increased with an effective date of April 15, 2023 and were established to fund the operation and maintenance of the course. Projected revenues are higher than estimated expenses of the Golf Course operation and maintenance by \$415,767.

There are needed equipment purchases for the Golf Department including fairway mowers, a 200-gallon 4WD sprayer, a sod cutter, as well as other equipment needs itemized in the footnotes of the Golf budget section. The monies requested in the Building and Maintenance line item are for items such as new carpeting for the golf pro shop, office and members' lounge. Funding is also requested for new hole signs for the course as well as special modifications to the Tee for hole #1.

Recreation - Recreation Department Budget, continued funding is requested to support the Smoky Mountain Basketball Classic event and to continue the Memorial Tree Program, along with support of the Rocky Top Soccer event. Monies are also requested in Contracted Services to continue the Public Restroom Cleaning Services Agreement to perform early morning servicing of the four public restrooms including the Spur Welcome Center, Highway 441 Parking Lot, Parkway Garage, and at the Convention Center. As to equipment purchases, there is a listing of various items requested including a diesel-powered backup pump for the trout farm, a Bobcat (or similar brand) excavator, a John Deere Utility Gator and six (6) starting blocks for the Community Center pool.

General Fund Capital

As to the General Fund Capital Projects Budget, monies have been placed in this Department Budget for storm drainage needs and funding associated with the new runway at the Gatlinburg-Pigeon Forge Airport and replacing Airport revenue lost during the construction period. This contribution was discussed previously.

PROPRIETARY FUNDS - UTILITIES

The Utilities Budgets including the Wastewater, Water and Utilities Maintenance Departments are presented with expenditures balanced against revenues. FY 2023-24 water sales increased by 19.5% and sewer sales decreased by over 15.0 % from the previous Fiscal Year. This is primarily due to the 20 percent increases in both Water and Wastewater rates that were effective in January 2024. In the proposed Budget, \$696,000 is requested for equipment for this Fund. This amount is to fund the purchase or the replacement of the small sewer cleaner/vacuum truck, the purchase of a large backhoe and the purchase of two (2) pickup trucks. Other capital expenditures include repairs to the Newman Road lift station and extension of sewer services on Shields View Drive.

The FY 2024-25 Water Budget includes repairs to pump stations and other various repairs and the replacement of 2-inch galvanized and Asbestos Concrete (AC) pipes at the lower end of Loop Road, etc.

The contracted services line item contains the City's share of operation and maintenance expenses for the Douglas Lake Water Supply System and are associated with the Sevier Water Board. Several years ago, the Sevier Water Board entered into a contract with the City of Pigeon Forge for the operation of the system including the intake at the lake, the transmission line and the Pigeon Forge Plant processing of the raw water before delivery to the City of Gatlinburg. The City's share of these expenses is \$79,970 of the projected Sevier Water Board Budget of \$552,200. The proposed expenditure of \$875,000 for the purchase of water from Pigeon Forge is presented based on an estimated new slightly lower rate of \$3.92 per thousand gallons which is the calculated cost of producing water by Pigeon Forge. This line item shows a slight increase of \$22,628 over last year's projected estimate of \$852,372. The purchase of water from Pigeon Forge to supplement the output from the Gatlinburg Water Treatment Plant is at a rate that is determined by a formula contained in the contract between the cities of Gatlinburg and Pigeon Forge. Budgeted amounts totaling \$95,000 are set aside to fund the normal recurrence of water system extensions and connections. The Water and Wastewater CIP Summary Sheets are located in this section of the Budget and available for review during the Budget process.

SPECIAL REVENUE FUNDS:

GCVB - In June of 2012, the City created the Gatlinburg Tourism Development Authority, and on July 10, 2012, the City entered into an Agreement with the Gatlinburg Tourism Development Authority, d/b/a Gatlinburg Convention and Visitors Bureau (GCVB) to perform the Advertising and Marketing functions for the City including the Convention Center, to operate the City's two Welcome Centers and produce and promote the City's Special Events. Effective January 1, 2020, the GCVB also became responsible for Convention Center Operations and related staff.

Per the contract between the GCVB and the City that was approved by the City Commission in November 2019, the GCVB collects and keeps 100% of Convention Center related revenues. The GCVB also receives a portion of the Local Option Tax that is deposited into the Convention Center Debt Service Fund.

Funding for Convention Center Operations in the FY 2024-25 Budget is \$1,081,950 and is transferred through the Convention Center Advertising Account. This amount is composed of an allocation of \$960,000 for Operation and Maintenance as well as \$121,950 of the Local Option Sales Tax in the 126 Convention Center Debt Service Fund. Any Capital expenditures are also funded from the 126 Fund and is paid by the City directly to the vendor, and the estimated amount is \$500,000 of these type expenditures proposed for funding in the FY 2024-25 Budget. This equipment list that includes new marquee signs for all entrances, replacement of fire panels, elevator and audiovisual upgrades, is included in the footnote to the line item 414-41200-816 in the Convention Center Budget.

The Tourism Promotion Budget reflects the City's continued emphasis on the importance of advertising for the community. The funding for this advertising flows to the Gatlinburg Convention and Visitors Bureau through the Advertising/Marketing line item. This transfer provides the funding for direct advertising of the City, operation of the City's Welcome Centers, expenses related to Special Events, including staffing related to these activities. The Temporary Salaries line item is related to the funding of the Winter Lights crew and maintains the City's direct involvement in the Winter Lights Program as these seasonal employees are under the direct supervision of the City's Facilities Maintenance Supervisor. Funding for the Winter Lights supplies is also kept with the City and is reflected in the Winter Lighting Program line item. The Utilities line item represents costs associated with displays and accessories associated with the Winter Lighting Program. All other utilities associated with the City's Welcome Centers and Reagan Drive Office are utilized and paid for by the GCVB. Other purchases and expenses planned from the Tourism Budget include \$10,000 related to the Southern Hospitality College Program. In 1998, the City entered into an agreement with Ripley's Aquarium whereby the City would fund cooperative advertising equal to the amounts paid by the Aquarium for City and County property taxes and the City's Gross Receipts Tax. The funding for this agreement is found in the Co-Op Advertising line item. Also, in the agreement with the GCVB, the City agreed to provide certain facilities for use by the GCVB and to provide for the exterior maintenance on those facilities. The building and grounds maintenance line item contains \$40,000 for drainage repair at the Spur Welcome Center.

The Department of Tourism Fund is balanced against anticipated operating revenues and intrafund transfers including 60% of the General Fund's Hotel/Motel Tax Revenue, a full 1/3 of the Hotel/Motel Tax, 1/8 of one percent of the Gross Receipts Tax levy from the Special Revenue/Capital Improvements Program (CIP) Fund, and 50% of the Amusement Tax levy from the Special Revenue/CIP Fund. As previously noted, there is also the transfer of monies from the Convention Center Debt Service Fund specified for Convention Center operations and maintenance, advertising expenditures and capital.

Parking and Mass Transit - Other Special Revenue Funds highlights relate to the Parking and Mass Transit Budgets. Monies are requested to continue to fund the modernization/upgrade of major equipment components and software for the two (2) parking garages as well as a new parking gate at the Kingwood property. In the Mass Transit Department, fund is continued for the GPS System Maintenance Agreement and the rental of the temporary office facilities at the old Kingwood Motel

property as well as furniture and equipment for the new Mass Transit Facility that is expected to be completed in the FY 2024-2025 Fiscal Year. The most significant increase in the Mass Transit Budget is related to the request for the creation of three new classified Trolley driver positions in an effort to recruit more drivers by offering full-time wages and benefits.

The Parking and Mass Transit Budgets are balanced against anticipated revenues. With the onset of COVID and protocols recommended by Federal and State Transit Authorities, including additional funding received by TDOT, the City ceased collecting normal trolley fares in the Spring of 2020, and as a result those revenues remain very minimal. The Trolley System began as a free ridership program, and this is a positive outcome afforded by very strong Parking revenues in this Fund. After conversion and the expansion of the lot at Bishop Lane, which occurred in the Spring of 2022, there are now 117 parking spaces for permit holders only for employees working in the downtown area.

School - The proposed School Fund Budget of \$1,034,214 represents a decrease over last year's unaudited actual of \$1,541,431. The Gatlinburg Board of Education has recommended this proposed Budget in order to continue to fund personnel and other requests for Pi Beta Phi Elementary School, Gatlinburg-Pittman Junior High School, and Gatlinburg-Pittman High School. The breakdown of expenditures at each School as recommended by the Board for FY 2024-25 can be found in the Budget document behind the 420 School Fund page in the Special Revenue Section. Funding is requested in this Budget to help cover the costs of an additional teacher assistant in third grade at Pi Beta Phi Elementary School to assist with the State's third grade retention law, additional funding for the privacy fence at Pi Beta Phi Elementary School, slight increases to the Parks as a Classroom funding for Pi Beta Phi Elementary School and Gatlinburg-Pittman Junior High School, athletic equipment upgrades for Gatlinburg-Pittman Junior High School, which has added several new sports, funding for science and social studies interventions at Gatlinburg-Pittman Junior High School, additional funding for tutoring at Gatlinburg-Pittman High School related to ACT testing, and athletic and auditorium upgrades at Gatlinburg-Pittman High School. As noted, the Gatlinburg Board of Education does recommend this funding and would meet with City Commission to discuss, if desired.

Sanitation - Regarding the Solid Waste/Sanitation Fund, Contracted Services related to the City's projected payments to Sevier Solid Waste for disposal costs at \$38.50 per ton, which is unchanged from prior year's pricing. The estimated SSWI Contract cost for the FY 2024-25 Fiscal Year is \$585,215, down slightly from the previous year. The contracted service line item also includes \$35,000 for the annual Big Belly Trash Receptacles lease and additional cleaning of the receptacles. Finally, your attention is called to the fact that Solid Waste Fees represent 16.0% of the revenues in this Special Revenue Fund with the bulk of the monies, 49.0%, to perform these services coming from the General Fund and interest income. With the increase to the monthly service for dumpsters charge to \$75 per month, the Sanitation Department is now producing more revenue which requires it to have less of a contribution from the General Fund.

Other Special Revenue Funds - A couple of additional explanations are appropriate regarding other Special Revenue Funds. Concerning the State Street Aid Fund, it is important to note that funding for the FY 2024-25. Street Improvement Program has been set up in line item 875 of that Budget in the amount of \$699,500. A list of roads recommended to be resurfaced is placed behind that Budget, along with a listing of roads from previous Budgets remaining to be resurfaced. It is important to note that \$5,914,877 has been spent over the previous five years with a total of 47.54 miles of roads being paved. Also, increased monies are proposed in the State Street Aid Budget for the street repair and traffic signal maintenance activities.

In regard to the Special Revenue/CIP Fund and as noted previously, debt issues have been retired and/or refunded in recent Fiscal Years which have significantly reduced debt payments out of this Fund. The remaining debt payments are for Phase VI of Undergrounding of Utilities. Due to the available monies, specific project requests are made and noted on the expenditure page of the Budget. Funding for the Gatlinburg/Pigeon Forge Airport to assist with local grant matching requirements for various capital projects is included in Line Item 795 and is the same as last year's amount of around \$30,000. This amount combined with the General Fund dollars of \$70,000 equates to a \$100,000 appropriation for the Airport.

Rocky Top Sports World - Monies are also requested for improvements to the Rocky Top Sports World campus including fifty (50%) percent of the cost of repairing Field #4, upgrades to the net system for outdoor fields and the purchase of a Chariot-brand gym floor cleaner as well as other less costly items. Funding to support the operation, management and maintenance of the Rocky Top Sports World Complex is found in this Fund in the total amount of \$346,500 which represents the City's 70% share of these costs with Sevier County contributing 30%. Due to the increased profitability of the complex since its inception, the amount of annual funding from the City and County has continued to decrease. A list of proposed Projects for authorization, along with the spreadsheet delineating the projects related to the 122 Fund, are found behind this Budget for review and direction as to specific appropriations.

Debt Service and Capital Projects - Also included in this Budget are two sections entitled Debt Service Funds and Capital Projects Funds.

Debt Service - the Debt Service Funds section consists of the Sinking Fund and the Convention Center Debt Service Fund. The Convention Center Debt Service Fund is used to pay for debt service associated with the Rocky Top Sports World and the debt for additions and renovations to the Convention Center. The Fund also provides Operation and Maintenance monies for the Convention Center, which is now managed by the Gatlinburg Convention and Visitors Bureau, and requests and City operational payroll costs are also found in the 414 Convention Center Budget proposed appropriation. This Fund also includes the City's historical commitment to the TDA/GCVB related to 13.41% of the Local Option Sales Tax. This percentage was increased a few years ago to 21% with the additional 7.59% being earmarked for the Convention Center sales effort. The format of these Funds is such to satisfy reporting requirements of the State regarding Debt Service Fund types. The actual funding for the City's debt is found in the Special Revenue/Capital Improvements Program (CIP) Fund, the Proprietary Funds and the Convention Center Debt Service Fund.

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Mayor and City Commission
July 11, 2024

Capital Projects - the Capital Projects Funds section is provided to account for the budgeting and expenditures of capital projects on a project basis. This allows appropriations to remain active until the project is complete even though the life of a project may cross several Fiscal Years. The funding sources for most capital projects are primarily found in the Special Revenue/CIP Fund and the General Fund. As previously described, the 803 Vehicle Replacement Fund is in this section of the Budget document and the listing of proposed FY 2024-25 equipment purchases along with the previous eleven years of purchases can be found behind this page in the Budget document. The 805 Wildfires Recovery Fund has also been placed in this section of the Budget document and is only needed to show the final reimbursement expected from FEMA sometime in July 2024. It is also important to note that the 804 City Hall Restoration Fund related to the sprinkler incident in November 2022 is included for comparison purposes only.

Conclusion

The document is concluded with a graph depicting the overall total proposed FY 2024-25 Budget expenditures by Fund types. Other charts are also found throughout the Budget document. These items should further the visualization of the overall fiscal picture of the City.

In closing, the FY 2024-25 Budget is respectfully submitted for your review. As usual, the public is welcome to inspect any part of the document which is available for public review at City Hall. Staff will attempt to clarify any questions or concerns you may have during the Budget process.

Sincerely,

A handwritten signature in blue ink that reads "Greg Patterson". The signature is cursive and includes a stylized flourish at the end.

Greg Patterson
City Manager

GP/sb

ORDINANCE NUMBER _____

AN ORDINANCE MAKING AND FIXING THE ANNUAL APPROPRIATION FOR THE SEVERAL DEPARTMENTS OF THE CITY OF GATLINBURG FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, AND TO CARRY FORWARD APPROPRIATIONS FOR PRIOR YEAR ENCUMBRANCES.

WHEREAS, the City Manager, as required by the City Charter, has submitted to the Board of Commissioners a budget estimate for the Fiscal Year beginning July 1, 2024, and ending on June 30, 2025, covering the estimated needs of the several Departments in detailed, itemized amounts and including salaries and other expenses, and,

WHEREAS, the Board of Commissioners has determined that the amounts hereinafter set forth are appropriate and proper.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GATLINBURG:

Section 1. That the following appropriations for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025, be and the same are hereby made for the use of the several Departments of the City of Gatlinburg, in the amounts as set forth in the documents attached hereto as Exhibit "A".

Section 2. That there be carried forward and reappropriated from prior years' appropriations an amount for encumbrances within each Department and/or Fund sufficient to cover outstanding encumbrances on June 30, 2024, as detailed in the budget estimate for each Department.

Section 3. That such salaries as the Board of Commissioners are required to fund by Ordinance are hereby fixed as set forth in the detailed Budget estimate for the respective Departments.

Section 4. **BE IT FURTHER ORDAINED**, that all Ordinances or parts of Ordinances in conflict with the provisions hereof be, and the same are hereby repealed, and the Ordinance shall take effect fifteen (15) days from and after its passage, the public welfare requiring it.

APPROVED:

Mayor

ATTEST:

Greg Patterson, City Manager

APPROVED AS TO FORM:

Robert L. Vance, WMBAC

Passed First Reading: _____

Passed Second Reading: _____

Passed Third and Final Reading: _____

EXHIBIT "A" TO ORDINANCE NO. _____

INCLUDES:

SUMMARY OF ESTIMATED REVENUES

SUMMARY OF ESTIMATED APPROPRIATIONS

DEBT SERVICE INFORMATION

**2024-2025
ESTIMATED REVENUES**

Revenue Summary

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|-------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Proposed |
| Detail | | | | |
| 110.30000.000 | GENERAL FUND | 39,170,647 | 40,547,168 | 39,433,122 |
| 110.31000.000 | *** LOCAL TAXES *** | 29,768,740 | 29,857,031 | 28,595,374 |
| 110.31110.000 | ***CURRENT YEAR PROPERTY TAXES*** | 970,875 | 1,130,300 | 1,136,324 |
| 110.31111.000 | ***PRIOR YEAR PROPERTY TAXES*** | 22,584 | 28,644 | 33,883 |
| 110.32000.000 | *** LICENSE & PERMITS *** | 2,684,897 | 2,593,006 | 2,512,000 |
| 110.33001.000 | *** INTERGOVERNMENTAL REVENUES *** | 2,059,122 | 2,326,131 | 2,253,945 |
| 110.34000.000 | *** USE OF MONEY & PROPERTY *** | 3,358,974 | 4,127,608 | 4,099,814 |
| 110.37000.000 | *** FINES, FORFEITS & DONATIONS *** | 313,398 | 315,770 | 650,000 |
| 110.35000.000 | *** CHARGES FOR SERVICES *** | 985,516 | 1,037,680 | 1,226,989 |
| | From/(To) Fund Balance | - | (1,357,908) | - |
| | Total for Appropriation | | | 39,433,122 |
| <u>PROPRIETARY FUNDS</u> | | | | |
| | WASTEWATER REVENUES | 6,930,087 | 5,512,421 | 6,287,500 |
| 411.30000.000 | *** INTRAFUND TRANSFERS *** | 1,126,500 | - | - |
| 411.36000.000 | ***UTILITY OPERATING REVENUES*** | 4,498,220 | 5,071,405 | 5,762,500 |
| 411.38000.000 | *** OTHER FINANCING SOURCES *** | 1,305,367 | 441,016 | 525,000 |
| 411.39000.000 | From/(To) Operating Capital | | 6,042,942 | - |
| | Total for Appropriation | | | 6,287,500 |
| | WATER REVENUES | 3,938,665 | 4,530,129 | 4,987,732 |
| 412.30000.000 | ***UTILITY OPERATING REVENUES*** | 3,774,655 | 4,284,977 | 4,777,732 |
| 412.38000.000 | *** OTHER FINANCING SOURCES *** | 145,127 | 212,668 | 210,000 |
| 412.39000.000 | From/(To) Operating Capital | | 167,620 | - |
| | Total for Appropriation | | | 4,987,732 |
| <u>SPECIAL REVENUE FUNDS</u> | | | | |
| | STATE STREET AID | 790,676 | 821,631 | 884,500 |
| 121.30000.000 | *** INTERGOVERNMENTAL REVENUES *** | 322,676 | 323,446 | 321,300 |
| 121.33001.000 | *** USE OF MONEY & PROPERTY *** | 468,000 | 498,185 | 563,200 |
| 121.34000.000 | *** INTRAFUND TRANSFERS *** | 468,000 | 498,185 | 563,200 |
| 121.36000.000 | From/(To) Fund Balance | | 69,261 | - |
| | Total for Appropriation | | | 884,500 |
| | SPECIAL REVENUE/CIP FUND | 11,266,795 | 11,627,475 | 11,123,166 |
| 122.30000.000 | *** LOCAL TAXES *** | 9,783,264 | 10,008,235 | 9,583,166 |
| 122.31000.000 | *** USE OF MONEY & PROPERTY *** | 1,296,902 | 1,441,564 | 1,400,000 |
| 122.34000.000 | *** CONTRIBUTIONS & DONATIONS *** | 186,628 | 177,676 | 140,000 |
| 122.37700.000 | Underground Assessments/Contracts | 186,628 | 177,676 | 140,000 |
| 122.37704.000 | From/(To) Fund Balance | | 239,487 | (679,235) |
| | Total for Appropriation | | | 10,443,931 |

Revenue Summary - Continued

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|-------------------------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Proposed |
| | ASSET FORFEITURE FUND | | | |
| Detail | *** USE OF MONEY & PROPERTY *** | 59 | 78 | 75 |
| 125.30000.000 | | 59 | 78 | 75 |
| 125.34000.000 | From/(To) Fund Balance | | (78) | (75) |
| | Total for Appropriation | | | - |
| | CONTINGENCY FUND | 104,183 | 25,755 | 24,500 |
| 129.30000.000 | *** USE OF MONEY & PROPERTY *** | 12,786 | 18,572 | 17,000 |
| 129.34000.000 | *** FINES, FORFEITS & DONATIONS *** | 91,397 | 7,182 | 7,500 |
| 129.37000.000 | From/(To) Fund Balance | | (2,533) | (10,000) |
| | Total for Appropriation | | | 14,500 |
| | DEPARTMENT OF TOURISM | 12,437,913 | 11,839,401 | 12,202,545 |
| 414.30000.000 | *** USE OF MONEY & PROPERTY *** | 53,359 | 45,124 | 42,000 |
| 414.34000.000 | *** CHARGES FOR SERVICES *** | - | - | - |
| 414.35000.000 | *** INTRAFUND TRANSFERS *** | 12,381,834 | 11,791,736 | 12,160,545 |
| 414.36000.000 | *** FINES, FORFEITS & DONATIONS *** | - | - | - |
| 414.37000.000 | From/(To) Fund Balance | | 922,339 | 238,488 |
| | Total for Appropriation | | | 12,441,033 |
| | HOTEL/MOTEL/TAX FUND | 3,686,721 | 3,641,696 | 3,467,775 |
| 415.30000.000 | *** LOCAL TAXES *** | 3,686,721 | 3,641,696 | 3,467,775 |
| 415.31000.000 | From/(To) Fund Balance | | | - |
| | Total for Appropriation | | | 3,467,775 |
| | PARKING/MASS TRANSIT | 5,830,850 | 5,057,018 | 4,830,948 |
| 419.30000.000 | *** INTERGOVERNMENTAL REVENUES *** | 1,606,453 | 1,193,336 | 1,076,648 |
| 419.33001.000 | *** USE OF MONEY & PROPERTY *** | 156,346 | 299,935 | 240,000 |
| 419.34000.000 | *** CHARGES FOR SERVICES *** | 4,068,051 | 3,563,747 | 3,514,300 |
| 419.35000.000 | From/(To) Fund Balance | | (1,874,560) | 2,152,762 |
| | Total for Appropriation | | | 6,983,710 |
| | SCHOOL FUND | 1,545,750 | 1,715,855 | 1,715,000 |
| 420.30000.000 | *** INTERGOVERNMENTAL REVENUES *** | 1,444,264 | 1,604,517 | 1,580,000 |
| 420-33001-000 | *** USE OF MONEY & PROPERTY *** | 101,486 | 111,339 | 135,000 |
| 420-34000-000 | *** INTRAFUND TRANSFERS *** | - | - | - |
| 420.36000.000 | From/(To) Fund Balance | | (134,059) | (680,786) |
| | Total for Appropriation | | | 1,034,214 |
| | SOLID WASTE/SANITATION FUND | 2,865,779 | 6,152,029 | 3,636,550 |
| 428.30000.000 | *** USE OF MONEY & PROPERTY *** | 7,574 | 76,109 | 75,000 |
| 428.34000.000 | *** CHARGES FOR SERVICES *** | 239,264 | 462,785 | 595,000 |
| 428.35000.000 | *** INTRAFUND TRANSFERS *** | 2,618,941 | 5,613,136 | 2,966,550 |
| 428.36000.000 | From/(To) Fund Balance | | (788,460) | - |
| | Total for Appropriation | | | 3,636,550 |

Revenue Summary - Continued

| | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|------------------------------------|---------------------|---------------------|-----------------------|
| <u>DEBT SERVICE FUNDS</u> | | | | |
| SINKING FUND | | | | |
| 123.30000.000 | *** USE OF MONEY & PROPERTY *** | 17,386 | 22,913 | 20,000 |
| 123.34000.000 | Beginning Fund Balance | 17,386 | 22,913 | 20,000 |
| | From/(To) Fund Balance | | 444,180 | 467,093 |
| | Total for Appropriation | | (22,913) | (20,000) |
| | Ending Fund Balance | | - | - |
| | | | 467,093 | 487,093 |
| CONVENTION CENTER DEBT SERVICE | | | | |
| 126.30000.000 | *** LOCAL TAXES *** | 10,390,800 | 10,884,610 | 10,012,309 |
| 126.31000.000 | *** INTERGOVERNMENTAL REVENUES *** | 8,193,164 | 8,205,430 | 7,774,822 |
| 126.33001.000 | *** USE OF MONEY & PROPERTY *** | 1,441,798 | 1,454,611 | 1,387,487 |
| 126.34000.000 | *** OTHER FINANCING SOURCES *** | 755,837 | 1,224,569 | 850,000 |
| 126.39000.000 | Beginning Fund Balance | | 21,032,778 | 27,403,348 |
| | From/(To) Fund Balance | | (6,370,570) | (4,814,789) |
| | Total for Appropriation | | 4,514,041 | 5,197,520 |
| | Ending Fund Balance | | 27,403,348 | 32,218,137 |
| <u>CAPITAL PROJECTS FUNDS</u> | | | | |
| PUBLIC WORKS CONSTRUCTION FUND | | | | |
| 801.30000.000 | *** INTRAFUND TRANSFERS *** | 8,012,705 | 8,959,000 | 9,145,000 |
| 801.36000.000 | From/(To) Fund Balance | 7,936,080 | 8,959,000 | 9,145,000 |
| | Total for Appropriation | | | - |
| | | | | 9,145,000 |
| GRANT FINANCED PROJECTS FUND | | | | |
| 802.30000.000 | *** INTERGOVERNMENTAL REVENUES *** | 2,171,101 | 3,393,775 | 217,788 |
| 802.33001.000 | \$\$\$ REVENUES \$\$\$ | 2,171,101 | 3,393,775 | 217,788 |
| 802.33001.000 | *** INTRAFUND TRANSFERS *** | 33,000 | - | - |
| 802.36000.000 | From/(To) Fund Balance | | | - |
| | Total for Appropriation | | | 217,788 |
| VEHICLE REPLACEMENT FUND | | | | |
| 803.30000.000 | *** INTRAFUND TRANSFERS *** | 1,606,265 | 1,868,481 | 1,920,000 |
| 803.36000.000 | *** OTHER FINANCING SOURCES *** | 1,606,265 | 1,868,481 | 1,920,000 |
| 803.39000.000 | From/(To) Fund Balance | 216,000 | 364,726 | 425,000 |
| | Total for Appropriation | | - | - |
| | | | 163,767 | 1,920,000 |
| CITY HALL RESTORATION FUND | | | | |
| 804.00000.000 | *** INTRAFUND TRANSFERS *** | - | 410,767 | - |
| 804.36000.000 | *** OTHER FINANCING SOURCES *** | - | 410,767 | - |
| 804.39000.000 | From/(To) Fund Balance | | (351,903) | - |
| | Total for Appropriation | | | - |
| WILDFIRES RECOVERY FUND | | | | |
| 805.30000.000 | ***INTERGOVERNMENTAL REVENUES*** | 338,293 | 124,614 | - |
| 805.30000.001 | Federal Grants - THDA | 338,293 | 124,614 | - |
| 805-33832-000 | From/(To) Fund Balance | 273,008 | - | - |
| | Total for Appropriation | | (25,013) | - |
| GRAND TOTAL REVENUES | | 111,104,675 | 117,134,817 | 109,908,510 |
| TOTAL REVENUE AND FUND BALANCES BEING APPROPRIATED | | | | 106,094,875 |

**2024-2025
APPROPRIATIONS**

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---------------|------------------------------------|-----------------------------|-----------------------------|-------------------------------|
| | GENERAL FUND | 36,208,298 | 39,189,260 | 39,433,122 |
| 110.11000.000 | CITY MANAGER | 788,867 | 924,167 | 1,019,800 |
| 110.14000.000 | CITY ATTORNEY | 96,252 | 104,501 | 130,500 |
| 110.21000.000 | FINANCE DEPARTMENT | 1,074,412 | 1,056,038 | 1,254,550 |
| 110.26000.000 | NONDEPARTMENTAL | 15,700,625 | 16,713,751 | 12,016,989 |
| 110-60000-000 | BUILDING AND PLANNING SERVICES | 594,826 | 672,867 | 492,280 |
| 110-65000-000 | PLANNING | - | - | 400,970 |
| 110-80000-000 | LEGISLATIVE | 831,239 | 855,359 | 1,085,855 |
| 110-51000-000 | POLICE | 4,727,059 | 5,017,417 | 6,269,633 |
| 110-51010-000 | JAIL OPERATIONS | 464,219 | 519,434 | 658,500 |
| 110-52000-000 | FIRE / RESCUE | 4,371,282 | 4,941,169 | 5,976,155 |
| 110-25000-000 | SERVICE CENTER | 643,393 | 701,346 | 856,300 |
| 110-43100-000 | BUILDING MAINTENANCE | 353,592 | 396,324 | 511,300 |
| 110-71000-000 | STREET DEPARTMENT | 1,410,647 | 1,920,568 | 2,276,575 |
| 110-41100-000 | GOLF | 1,939,153 | 2,153,251 | 2,422,395 |
| 110-42200-000 | RECREATION | 2,729,774 | 3,113,722 | 3,536,145 |
| 110-85000-000 | CAPITAL PROJECTS | 482,959 | 63,857 | 525,175 |
| | Accounts Payable | | 35,487 | |
| | PROPRIETARY FUNDS | | | |
| | UTILITY FUNDS TOTAL | 6,583,586 | 16,605,134 | 11,275,232 |
| 411 | Wastewater Fund Total | 2,599,853 | 10,640,803 | 5,150,423 |
| 412 | Water Fund Total | 2,466,310 | 4,027,276 | 3,916,559 |
| 413 | Utility Maintenance | 1,517,423 | 1,829,121 | 2,208,250 |
| | Accounts Payable | | 107,933 | |
| | SPECIAL REVENUE FUNDS | | | |
| 121 | STATE STREET AID FUND | 917,652 | 890,670 | 884,500 |
| | Accounts Payable | | 223 | |
| 122 | SPECIAL REVENUE/CIP FUND | 9,012,692 | 11,866,962 | 10,443,931 |
| | Accounts Payable | | | |
| 129 | CONTINGENCY FUND | 11,841 | 25,007 | 14,500 |
| | DEPARTMENT OF TOURISM TOTAL | 12,713,062 | 12,761,740 | 12,441,033 |
| 414.41200.000 | CONVENTION CENTER | 2,198,856 | 2,261,438 | 2,053,680 |
| 414.45000.000 | TOURISM PROMOTION | 10,514,207 | 10,480,923 | 10,387,353 |
| | Accounts Payable | | 19,379 | |

Continued, Expense Summary

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---------------|--|---------------------|---------------------|-----------------------|
| 415 | HOTEL/MOTEL TAX FUND | 3,692,282 | 3,612,607 | 3,467,775 |
| 419 | PARKING/MASS TRANSIT FUND TOTAL | 2,870,371 | 3,182,458 | 6,983,710 |
| 419.41300.000 | PARKING LOTS | 1,017,922 | 1,204,868 | 4,203,110 |
| 419.41600.000 | MASS TRANSIT | 1,852,448 | 1,977,140 | 2,780,600 |
| | Accounts Payable | | 450 | |
| 420 | SCHOOL FUND | 1,656,310 | 1,581,796 | 1,034,214 |
| 428 | SOLID WASTE/SANITATION FUND | 2,703,371 | 5,314,697 | 3,636,550 |
| | Accounts Payable | | 48,872 | |
| | DEBT SERVICE FUNDS | | | |
| 123 | SINKING FUND | - | - | - |
| 126 | CONVENTION CENTER DEBT SERVICE | 5,294,006 | 4,514,041 | 5,197,520 |
| | CAPITAL PROJECTS FUNDS | | | |
| 801 | PUBLIC WORKS CONSTRUCTION FUND | 11,053,611 | 18,421,215 | 9,145,000 |
| | Accounts Payable | | 334,488 | |
| 802 | GRANT FINANCED PROJECTS FUND | 1,300,742 | 3,063,754 | 217,788 |
| 803 | VEHICLE REPLACEMENT FUND | 1,501,420 | 2,032,248 | 1,920,000 |
| 804 | CITY HALL RESTORATION FUND | 0 | 58,864 | |
| 805 | WILDFIRES RECOVERY FUND | 277,187 | 99,601 | - |
| | GRAND TOTALS | 95,796,431 | 123,603,412 | 106,094,875 |

**STATUS OF BANK ACCOUNTS
AND
EXPLANATION OF VARIOUS FUNDS
AS OF JUNE 30, 2024**

GENERAL FUND

Checking..... \$26,168,664.77

The General Fund is used to account for all general expenditures and revenues of the City. Expenditures from this fund may be made by appropriation only. The major sources of revenue of this fund are taxes, licenses, fees, earnings of departments and miscellaneous services.

HOTEL/MOTEL TAX FUND

Checking.....\$0.00

This Fund was created by the passage of the Hotel/Motel Tax Ordinance. Its revenue comes from the Hotel/Motel Tax. The expenditures of this fund are limited by the law and relate to revenue collected. One-third goes for direct tourism promotion, one-third for tourism-related projects and one-third for the general expenditures of the City.

WATER FUND

Checking.....\$4,391,577.49

This is one of two Utility Funds of the City of Gatlinburg. The Water Department is a self-supporting enterprise and is financed by means of user charges. The water rates should always be kept at a level to allow the Water Department to maintain itself in efficient operating order without having to draw upon the general revenues of the City.

SEWER FUND

Checking..... \$11,064,052.88

This is the second Utility Fund of the City. Like the Water Fund, the Sewer Fund is, and should be kept, self-supporting through adequate user rates.

UTILITIES MAINTENANCE FUND

Checking..... \$(1,836,260.21)

This Fund was established to handle the operations relative to the maintenance of the Water and Sewer Distribution and Collection System. The year-end closing process transfers this Fund's deficit to the Water and Sewer Funds proportionately.

STATE STREET AID FUND

Checking.....\$483,184.72

This Fund was established to account for the receipt and disbursement of State shared gasoline taxes. State Law limits the expenditures to the maintenance and repair of City and State streets and sidewalks.

PARKING AND MASS TRANSIT FUND

Checking.....\$7,419,336.06

The Parking and Mass Transit operations were combined in this Special Revenue fund, which provides for the operations of the City's Parking and Mass Transit functions.

SOLID WASTE FUND

Checking.....\$1,262,285.99

This Fund was established to account for all expenditures and revenues related to the disposal of solid waste in accordance with State Statutes.

SCHOOL FUND

Checking.....\$1,950,469.79

This Fund was established to receive the State Shared Mix Drink Tax for the purpose of supporting education in the City of Gatlinburg.

CONVENTION CENTER DEBT SERVICE FUND

Checking.....\$11,175,960.03

This Fund was established to service principal and interest payments for Bond Issues related to the Convention Center.

SINKING FUND

Checking.....\$481,880.15

Traditionally, Sinking Funds are used for the reserving funds that could potentially be used to assist in the retirement of the City's debt obligations.

PAYROLL ACCOUNT

Checking.....\$285,338.60

The Payroll Account is not a Fund. It is a clearing account for all payroll-related activities. All monies in the Payroll Account belong to the General Fund.

SPECIAL REVENUE/CIP FUND

Checking..... \$11,058,062.96

This Fund was established to account for the monies levied by the Restaurant Tax, Amusement Tax and the .25% increase in the Gross Receipts Tax.

CONTINGENCY FUND

Checking.....\$137,297.24

This Fund was established to support the Drug Enforcement Program.

ASSET FORFEITURE/DONATION FUND

Checking.....\$1,639.34

This Fund was established in accordance with Federal Regulations to allow the City's Police Department to share in the sale of assets seized by the Federal Government as the result of convictions in which the City's Police Department aided the Federal Government.

PUBLIC WORKS CONSTRUCTION FUND

Checking.....\$8,185,657.75

This Fund was established to facilitate record keeping related to Capital Projects, allowing the City to better track project authorizations and costs across Fiscal Years.

GRANT FINANCED PROJECTS FUND

Checking.....\$1,942,045.86

This Fund was established in conjunction with the Public Works Construction Fund to track grant-financed Capital Project authorizations and costs across Fiscal Years.

DEPARTMENT OF TOURISM

Checking.....\$1,185,389.90

This fund was established to segregate and account for the revenues and expenditures related to the operation of the Convention Center and earmarked for the advertising and promotion of the City.

COURT TRUST ACCOUNT

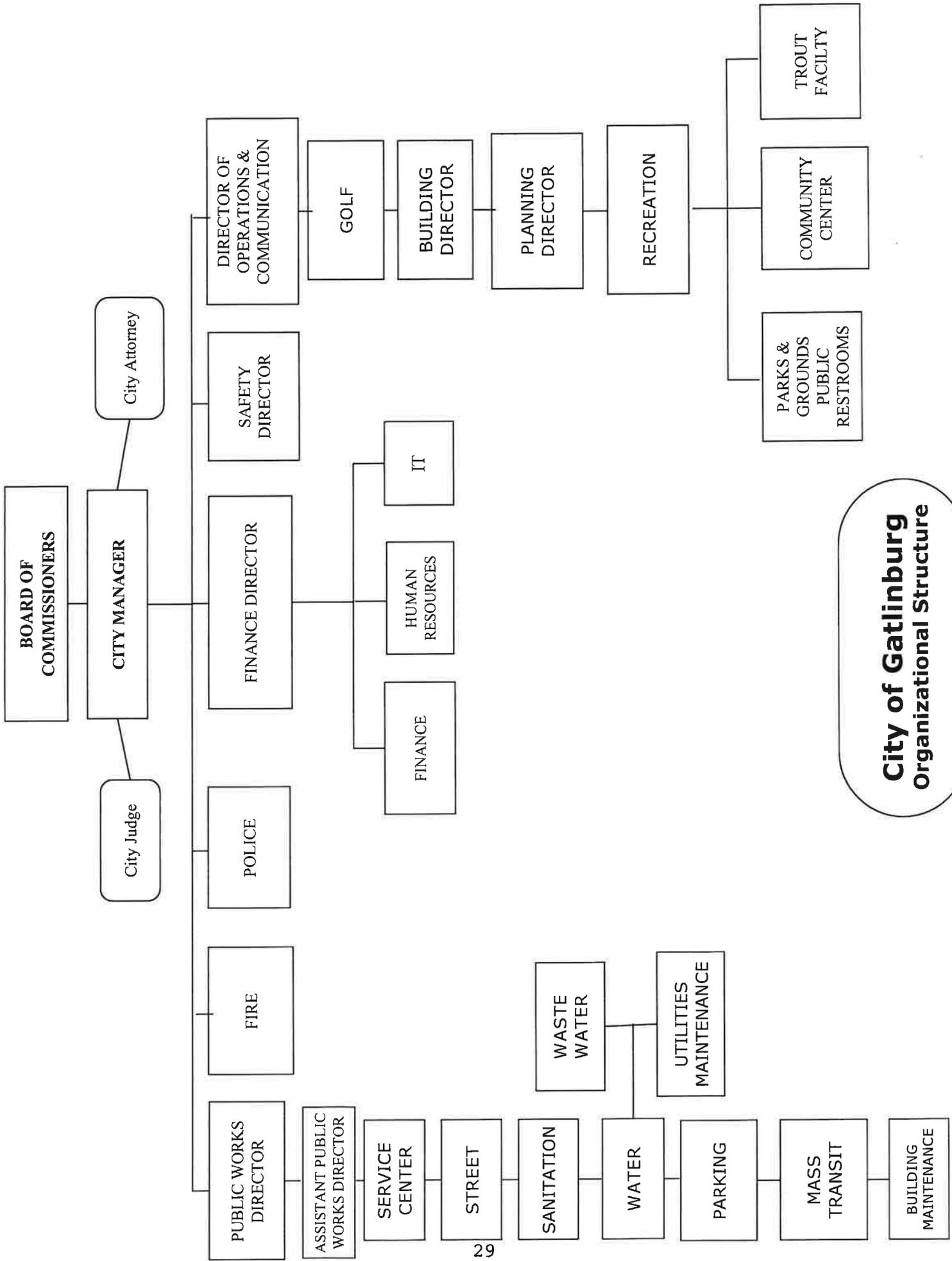
Checking \$49,338.80

The Court Trust Account is not a Fund. It is a clearing account for the disposition of all City Court Fines. All monies in the Court Trust Account belong to the General Fund.

VEHICLE REPLACEMENT

Checking..... \$1,755,336.98

This Fund is used to administer the Vehicle Replacement Program that is funded by annual appropriations within the Departments of the City which are based upon the straight-line method of depreciation over the expected lifespan of the vehicle.



City of Gatlinburg
Organizational Structure

**PROPOSED FY 2024- 2025
DEPARTMENTAL EMPLOYMENT**

| DEPARTMENT | CLASSIFIED POSITIONS | SEASONAL/ PART-TIME POSITIONS | TOTAL |
|----------------------------------|---------------------------------|--|--------------|
| Building Inspections | 5 | 0 | 5 |
| Planning | 4 | 0 | 4 |
| Building Maintenance | 6 | 4 | 10 |
| City Manager | 6 | 1 | 7 |
| Finance | 11 | 0 | 11 |
| Fire | 45 | * | 45 |
| Golf | 12 | 22 | 34 |
| Mass Transit | 20 | 22 | 42 |
| Parking | 6 | 9 | 15 |
| Police | 60 | 0 | 60 |
| Recreation | 31 | 9 | 40 |
| Sanitation | 26 | 2 | 28 |
| Service Center | 11 | 0 | 11 |
| Street | 17 | 0 | 17 |
| Utilities | 29 | 1 | 30 |
| TOTAL All Departments | 289 | 70 | 359 |

*Part-time Firefighter/EMT or Paramedic pool

Gatlinburg Salary Classification General

PROPOSED FY 2024-2025

| Class Code | Salary Grade | Position | Department |
|------------|--------------|---------------------------------------|-----------------------|
| 409 | 4 | Custodian | Parks & Recreation |
| 410 | 4 | Greenskeeper | Golf |
| 420 | 4 | Park Maintenance Worker | Parks & Recreation |
| 430 | 4 | Public Service Worker | Street |
| 440 | 4 | Sanitation Worker | Sanitation |
| 400 | 4 | Recreation Aide / Lifeguard | Parks & Recreation |
| 505 | 5 | Accounting Clerk I | Finance |
| 506 | 5 | Apprentice Mech /Parts Runner | Service Center |
| 512 | 5 | Trout Maintenance Worker | Parks & Recreation |
| 555 | 5 | Facilities Maintenance Worker | Building Maintenance |
| 525 | 5 | 2nd Assistant Golf Professional | Golf |
| 560 | 5 | Parking Facilities Maintenance Worker | Parking |
| 540 | 5 | Uncertified Water Plant Operator | Water |
| 585 | 5 | Assistant Aquatics Coordinator | Parks & Recreation |
| 600 | 6 | Accounting Clerk II | Finance |
| 601 | 6 | Accounting Clerk II | Water |
| 608 | 6 | Assistant Rec Programmer | Parks & Recreation |
| 610 | 6 | Secretary | multiple |
| 615 | 6 | Transit Accounting Clerk | Mass Transit |
| 634 | 6 | Transit Operator | Mass Transit |
| 643 | 6 | Sanitation Truck Driver | Sanitation |
| 675 | 6 | Facilities Maintenance Mechanic | Building Maintenance |
| 665 | 6 | Service Center Mechanic I | Service Center |
| 678 | 6 | Compliance Inspector | Utilities Maintenance |
| 640 | 6 | Water Plant Operator | Water |
| 660 | 6 | Meter Reader / Mechanic | Utilities Maintenance |
| 646 | 6 | Lead Parking Attendant | Parking |

| Code | Grade | Position | Department |
|------|-------|---|-----------------------|
| 700 | 7 | Executive Secretary | multiple |
| 715 | 7 | Sanitation Equipment Operator | Sanitation |
| 716 | 7 | IT Technician | Finance |
| 725 | 7 | Aquatics Coordinator | Parks & Recreation |
| 730 | 7 | Transit Facilities Maintenance Supervisor | Mass Transit |
| 735 | 7 | Transit Supervisor | Mass Transit |
| 737 | 7 | Bowling Coordinator | Parks & Recreation |
| 748 | 7 | Golf Equipment Mechanic | Golf |
| 745 | 7 | Street Heavy Equipment Operator | Street |
| 746 | 7 | Utilities Heavy Equipment Operator | Utilities Maintenance |
| 750 | 7 | Park Maintenance Crew Leader | Parks & Recreation |
| 755 | 7 | Sanitation Crew Leader | Sanitation |
| 758 | 7 | Sanitation Maintenance Coordinator | Sanitation |
| 765 | 7 | Pump Station Mechanic I | Utilities Maintenance |
| 770 | 7 | Recreation Center Mechanic | Parks & Recreation |
| 795 | 7 | Service Center Mechanic II | Service Center |
| 800 | 8 | Accounting Technician | Finance |
| 805 | 8 | City Manager's Secretary | City Manager |
| 826 | 8 | 1st Assistant Golf Professional | Golf |
| 840 | 8 | Assistant Golf Course Superintendent | Golf |
| 860 | 8 | Building Inspector I | Building |
| 875 | 8 | Public Services Crew Leader | Street |
| 883 | 8 | Pump Station Mechanic II | Utilities Maintenance |
| 830 | 8 | Assistant Service Center Manager | Service Center |
| 845 | 8 | Recreation Programmer | Parks & Recreation |
| 880 | 8 | Utilities Crew Leader | Utilities Maintenance |
| 885 | 8 | Stormwater/Utilities Mapping Coordinator | Utilities Maintenance |
| 887 | 8 | Master Tech | Service Center |
| 915 | 9 | Utilities Maintenance Supervisor | Utilities Maintenance |
| 906 | 9 | Water Lab Tech | Water |
| 940 | 9 | Assistant Transit Manager | Mass Transit |
| 930 | 9 | Public Services Supervisor | Street |
| 900 | 9 | Sanitation Supervisor | Sanitation |
| 945 | 9 | Parking Manager | Parking |
| 910 | 9 | Horticulturist | Parks & Recreation |
| 935 | 9 | Building Inspector II | Building |
| 980 | 9 | IT Coordinator | Finance |

| Class Code | Salary Grade | Position | Department |
|---------------------|---------------------|--|-----------------------|
| 1050 | 10 | Accounting Technician II | Finance |
| 1015 | 10 | Transit Manager | Mass Transit |
| 1060 | 10 | Facilities Maintenance Supervisor | Building Maintenance |
| 1104 | 11 | Parks Manager | Parks & Recreation |
| 1108 | 11 | Trout Facility Manager | Parks & Recreation |
| 1120 | 11 | Building Official | Building |
| 1160 | 11 | Golf Course Superintendent | Golf |
| 1175 | 11 | Chief Water Plant Operator | Water |
| 1140 | 11 | Recreation Center Manager | Parks & Recreation |
| 1170 | 11 | Service Center Manager | Service Center |
| 1205 | 12 | Assistant City Planner | Planning |
| 1210 | 12 | Assistant Finance Director / Treasurer | Finance |
| 1300 | 13 | Human Resources Director | Finance |
| 1310 | 13 | Planning Director | Planning |
| 1312 | 13 | Building Director | Building |
| 1325 | 13 | Director Operations & Communication | City Manager |
| 1370 | 13 | Assist. Public Wrks Director | City Manager |
| 1375 | 13 | Safety Director | City Manager |
| 1340 | 13 | General Manager | Golf |
| 1350 | 13 | Parks & Recreation Director | Parks & Recreation |
| 1320 | 13 | Utilities Manager | Water |
| 1510 | 15 | Finance Director | Finance |
| 1520 | 15 | Public Works Director | City Manager |
| 87 Positions | | | 14 Departments |

**Gatlinburg Salary Classification
POLICE**

Proposed FY 2024-2025

| Class Code | Salary Grade | Position |
|-------------------|---------------------|-------------------------------|
| 250P | 2 | Uncertified Jailer/Dispatcher |
| 350P | 3 | Jailer / Dispatcher |
| 375P | 3 | Secretary - Police |
| 590P | 5 | Accreditation/Court Clerk |
| 695P | 6 | Uncertified Police Officer |
| 775P | 7 | Police Officer |
| 776P | 7 | Code Enforcement Officer |
| 890P | 8 | Police Sergeant |
| 950P | 9 | Police Lieutenant |
| 955P | 9 | Dispatcher/Jailer Supervisor |
| 960P | 9 | Police Detective |
| 1190P | 11 | Police Captain |
| 1180P | 11 | Police Training Officer |
| 1240P | 12 | Assistant Police Chief |
| 1410P | 14 | Police Chief |

15 Positions

**Gatlinburg Salary Classification
FIRE**

Proposed FY 2024-2025

| Class Code | Salary Grade | Position |
|-------------------|---------------------|---------------------------------------|
| 425F | 4 | Fire / Rescue Account Clerk |
| 595F | 5 | Secretary - Fire |
| 685F | 6 | Firefighter / EMT |
| 780F | 7 | Firefighter / Paramedic |
| 865F | 8 | Fire Inspector |
| 895F | 8 | EMS Supply Officer |
| 965F | 9 | Fire Lieutenant |
| 1030F | 10 | Fire Inspector / Fire Investigator |
| 1185F | 11 | Fire Training Officer/EMS Coordinator |
| 1195F | 11 | Fire Captain |
| 1250F | 12 | Assistant Fire Chief |
| 1400F | 14 | Fire Chief |

12 Positions

Part-time FF/EMT
Part-time FF/Paramedic

**GENERAL PAY SCALE
FY 2024-2025**

| Skill Level | Market Rate | | Q1 | | Midpoint | | Q3 | | Maximum | | Range |
|-------------|---------------------|---------------------|------------|----------|------------|----------|------------|----------|------------|----------|-----------|
| | Starting Pay Annual | Starting Pay Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly | |
| 4 | \$ 38,631 | \$ 18.57 | \$ 40,306 | \$ 19.38 | \$ 44,785 | \$ 21.53 | \$ 49,263 | \$ 23.68 | \$ 53,741 | \$ 25.84 | \$ 15,110 |
| 5 | \$ 41,874 | \$ 20.13 | \$ 44,338 | \$ 21.32 | \$ 49,263 | \$ 23.68 | \$ 54,190 | \$ 26.05 | \$ 59,116 | \$ 28.42 | \$ 17,243 |
| 6 | \$ 46,061 | \$ 22.14 | \$ 48,771 | \$ 23.45 | \$ 54,190 | \$ 26.05 | \$ 59,608 | \$ 28.66 | \$ 65,027 | \$ 31.26 | \$ 18,966 |
| 7 | \$ 50,667 | \$ 24.36 | \$ 53,648 | \$ 25.79 | \$ 59,608 | \$ 28.66 | \$ 65,569 | \$ 31.52 | \$ 71,531 | \$ 34.39 | \$ 20,864 |
| 8 | \$ 55,734 | \$ 26.80 | \$ 59,013 | \$ 28.37 | \$ 65,569 | \$ 31.52 | \$ 72,127 | \$ 34.68 | \$ 78,683 | \$ 37.83 | \$ 22,949 |
| 9 | \$ 61,307 | \$ 29.47 | \$ 64,914 | \$ 31.21 | \$ 72,127 | \$ 34.68 | \$ 79,339 | \$ 38.14 | \$ 86,552 | \$ 41.61 | \$ 25,245 |
| 10 | \$ 67,438 | \$ 32.42 | \$ 71,405 | \$ 34.33 | \$ 79,339 | \$ 38.14 | \$ 87,273 | \$ 41.96 | \$ 95,206 | \$ 45.77 | \$ 27,768 |
| 11 | \$ 74,182 | \$ 35.66 | \$ 78,545 | \$ 37.76 | \$ 87,273 | \$ 41.96 | \$ 96,001 | \$ 46.15 | \$ 104,727 | \$ 50.35 | \$ 30,545 |
| 12 | \$ 81,600 | \$ 39.23 | \$ 86,400 | \$ 41.54 | \$ 96,001 | \$ 46.15 | \$ 105,600 | \$ 50.77 | \$ 115,201 | \$ 55.38 | \$ 33,600 |
| 13 | \$ 93,840 | \$ 45.12 | \$ 99,361 | \$ 47.77 | \$ 110,400 | \$ 53.08 | \$ 121,441 | \$ 58.39 | \$ 132,480 | \$ 63.69 | \$ 38,640 |
| 14 | \$ 107,916 | \$ 51.88 | \$ 114,265 | \$ 54.93 | \$ 126,961 | \$ 61.04 | \$ 139,657 | \$ 67.14 | \$ 152,353 | \$ 73.25 | \$ 44,436 |
| 15 | \$ 124,104 | \$ 59.67 | \$ 131,404 | \$ 63.18 | \$ 146,004 | \$ 70.19 | \$ 160,605 | \$ 77.21 | \$ 175,205 | \$ 84.23 | \$ 51,101 |
| 16 | \$ 142,719 | \$ 68.62 | \$ 151,114 | \$ 72.65 | \$ 167,905 | \$ 80.72 | \$ 184,696 | \$ 88.80 | \$ 201,486 | \$ 96.87 | \$ 58,767 |

POLICE PAYSCALE
FY 2024-2025

| Grade | Entry Level | | Quartile 1 | | Midpoint | | Quartile 3 | | Quartile 4 | | Range |
|-------|-------------|--------|------------|--------|------------|--------|------------|--------|------------|--------|--------|
| | Starting | Hourly | Starting | Hourly | Starting | Hourly | Starting | Hourly | Starting | Hourly | |
| 2 | 41,874 | 20.13 | \$ 47,108 | 22.65 | \$ 52,997 | 25.48 | \$ 59,621 | 28.66 | \$ 67,074 | 32.25 | 25,200 |
| 3 | 50,140 | 24.11 | \$ 56,408 | 27.12 | \$ 63,458 | 30.51 | \$ 71,391 | 34.32 | \$ 80,315 | 38.61 | 30,175 |
| 4 | 50,668 | 24.36 | \$ 57,001 | 27.40 | \$ 64,126 | 30.83 | \$ 72,142 | 34.68 | \$ 81,160 | 39.02 | 30,492 |
| 5 | 55,734 | 26.80 | \$ 62,700 | 30.14 | \$ 70,538 | 33.91 | \$ 79,355 | 38.15 | \$ 89,274 | 42.92 | 33,541 |
| 6 | 58,880 | 28.31 | \$ 66,240 | 31.85 | \$ 74,520 | 35.83 | \$ 83,835 | 40.31 | \$ 94,314 | 45.34 | 35,434 |
| 7 | 61,180 | 29.41 | \$ 68,828 | 33.09 | \$ 77,431 | 37.23 | \$ 87,110 | 41.88 | \$ 97,999 | 47.11 | 36,819 |
| 8 | 66,988 | 32.21 | \$ 75,361 | 36.23 | \$ 84,781 | 40.76 | \$ 95,379 | 45.86 | \$ 107,301 | 51.59 | 40,314 |
| 9 | 73,002 | 35.10 | \$ 82,127 | 39.48 | \$ 92,393 | 44.42 | \$ 103,942 | 49.97 | \$ 116,935 | 56.22 | 43,933 |
| 11 | 84,525 | 40.64 | \$ 95,091 | 45.72 | \$ 106,977 | 51.43 | \$ 120,349 | 57.86 | \$ 135,393 | 65.09 | 50,868 |
| 12 | 97,750 | 47.00 | \$ 109,969 | 52.87 | \$ 123,715 | 59.48 | \$ 139,179 | 66.91 | \$ 156,577 | 75.28 | 58,827 |
| 14 | 109,825 | 52.80 | \$ 123,553 | 59.40 | \$ 138,997 | 66.83 | \$ 156,372 | 75.18 | \$ 175,918 | 84.58 | 66,093 |

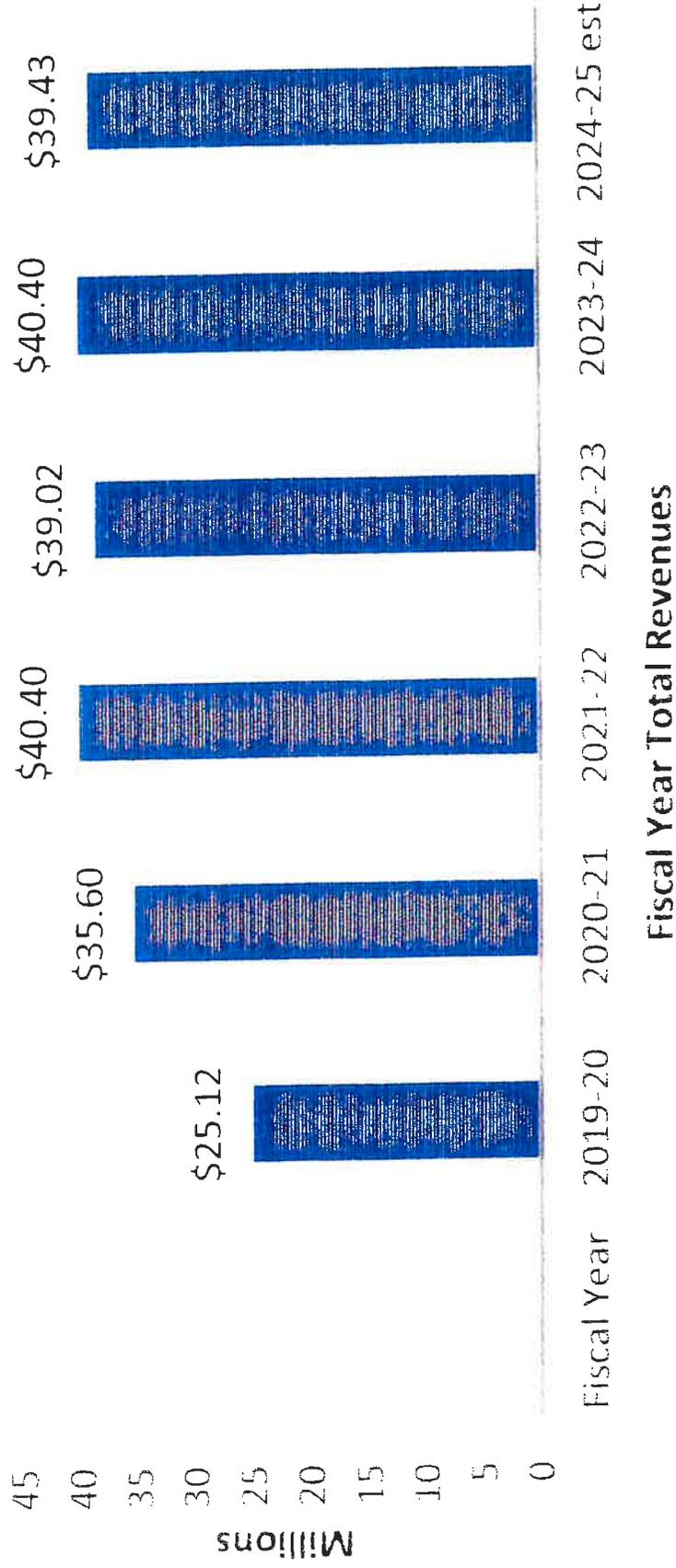
FIRE PAYSCALE
FY 2024-2025

| Grade | Entry Level | | Quartile 1 | | Midpoint | | Quartile 3 | | Maximum | | |
|-------|-------------|----------|------------|--------|------------|--------|------------|--------|------------|----------|-----------|
| | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly | Annual | Hourly | |
| 4 | \$ 43,873 | \$ 21.09 | \$ 49,357 | 23.73 | \$ 55,526 | 26.70 | \$ 62,467 | 30.03 | \$ 70,275 | \$ 33.79 | \$ 26,403 |
| 5 | \$ 46,173 | \$ 22.20 | \$ 51,944 | 24.97 | \$ 58,437 | 28.09 | \$ 65,742 | 31.61 | \$ 73,959 | \$ 35.56 | \$ 27,787 |
| 6 | \$ 61,180 | \$ 29.41 | \$ 68,828 | 33.09 | \$ 77,431 | 37.23 | \$ 87,110 | 41.88 | \$ 97,999 | \$ 47.11 | \$ 36,819 |
| 7 | \$ 66,125 | \$ 31.79 | \$ 74,391 | 35.76 | \$ 83,689 | 40.24 | \$ 94,151 | 45.26 | \$ 105,919 | \$ 50.92 | \$ 39,794 |
| 8 | \$ 66,930 | \$ 32.18 | \$ 75,296 | 36.20 | \$ 84,708 | 40.73 | \$ 95,297 | 45.82 | \$ 107,209 | \$ 51.54 | \$ 40,279 |
| 9 | \$ 73,002 | \$ 35.10 | \$ 82,127 | 39.48 | \$ 92,393 | 44.42 | \$ 103,942 | 49.97 | \$ 116,935 | \$ 56.22 | \$ 43,933 |
| 10 | \$ 76,452 | \$ 36.76 | \$ 86,009 | 41.35 | \$ 96,760 | 46.52 | \$ 108,855 | 52.33 | \$ 122,461 | \$ 58.88 | \$ 46,009 |
| 11 | \$ 84,525 | \$ 40.64 | \$ 95,091 | 45.72 | \$ 106,977 | 51.43 | \$ 120,349 | 57.86 | \$ 135,393 | \$ 65.09 | \$ 50,868 |
| 12 | \$ 97,750 | \$ 47.00 | \$ 109,969 | 52.87 | \$ 123,715 | 59.48 | \$ 139,179 | 66.91 | \$ 156,577 | \$ 75.28 | \$ 58,827 |
| 14 | \$ 109,825 | \$ 52.80 | \$ 123,553 | 59.40 | \$ 138,997 | 66.83 | \$ 156,372 | 75.18 | \$ 175,918 | \$ 84.58 | \$ 66,093 |

GENERAL FUND SECTION

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the principal operating fund of the City which provides for delivery of basic City Services

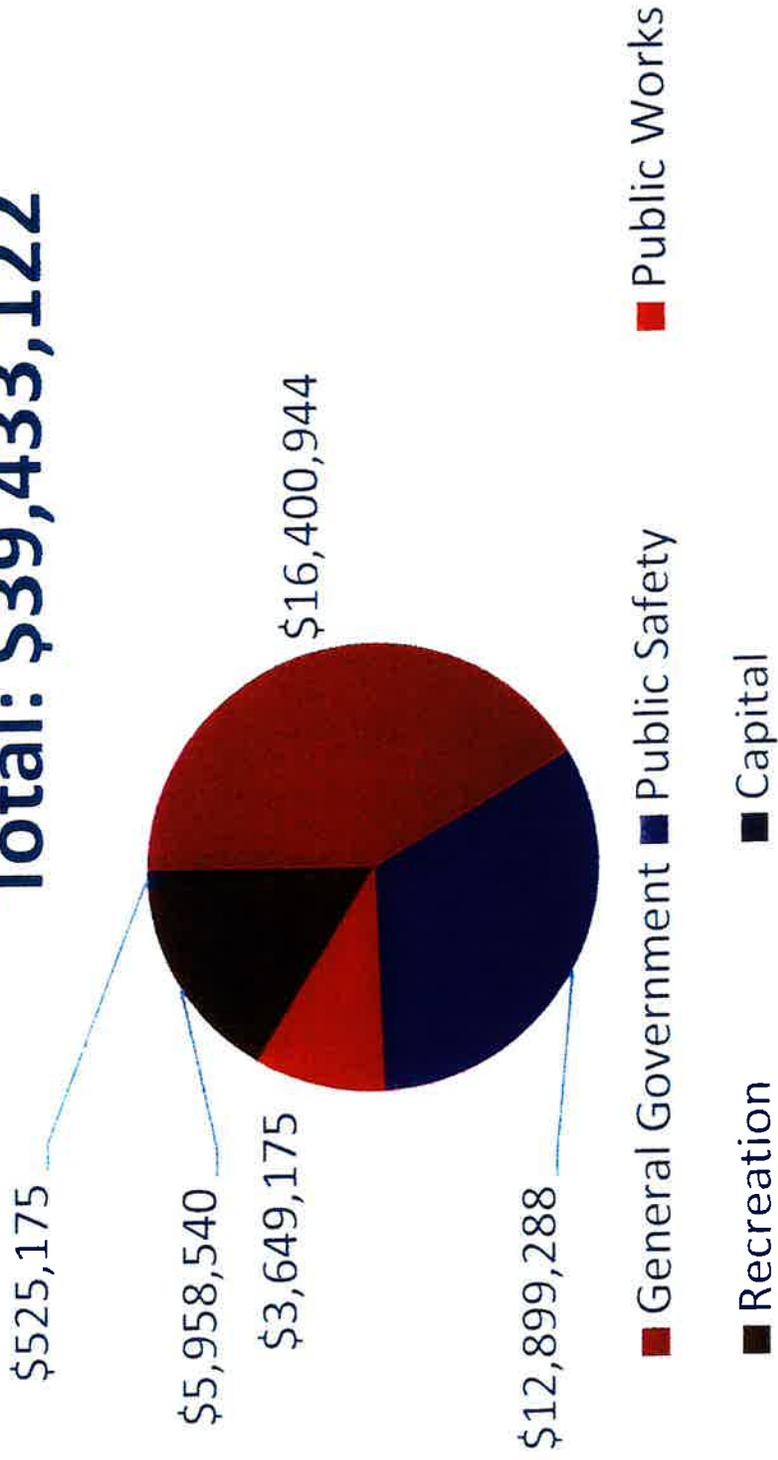
CITY OF GATLINBURG GENERAL FUND REVENUES



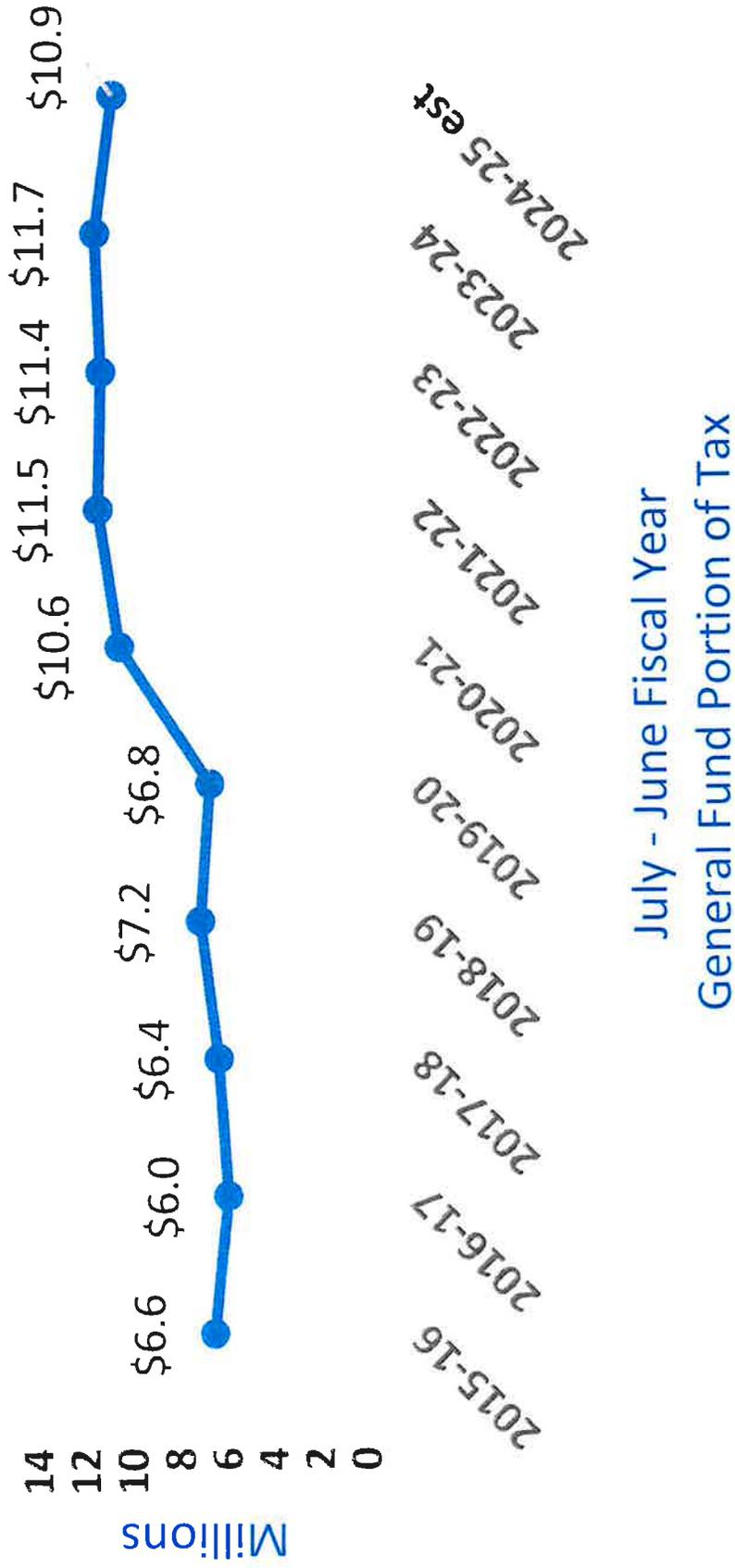
2024-25 Proposed Budget

General Fund Expenditure by Function

Total: \$39,433,122

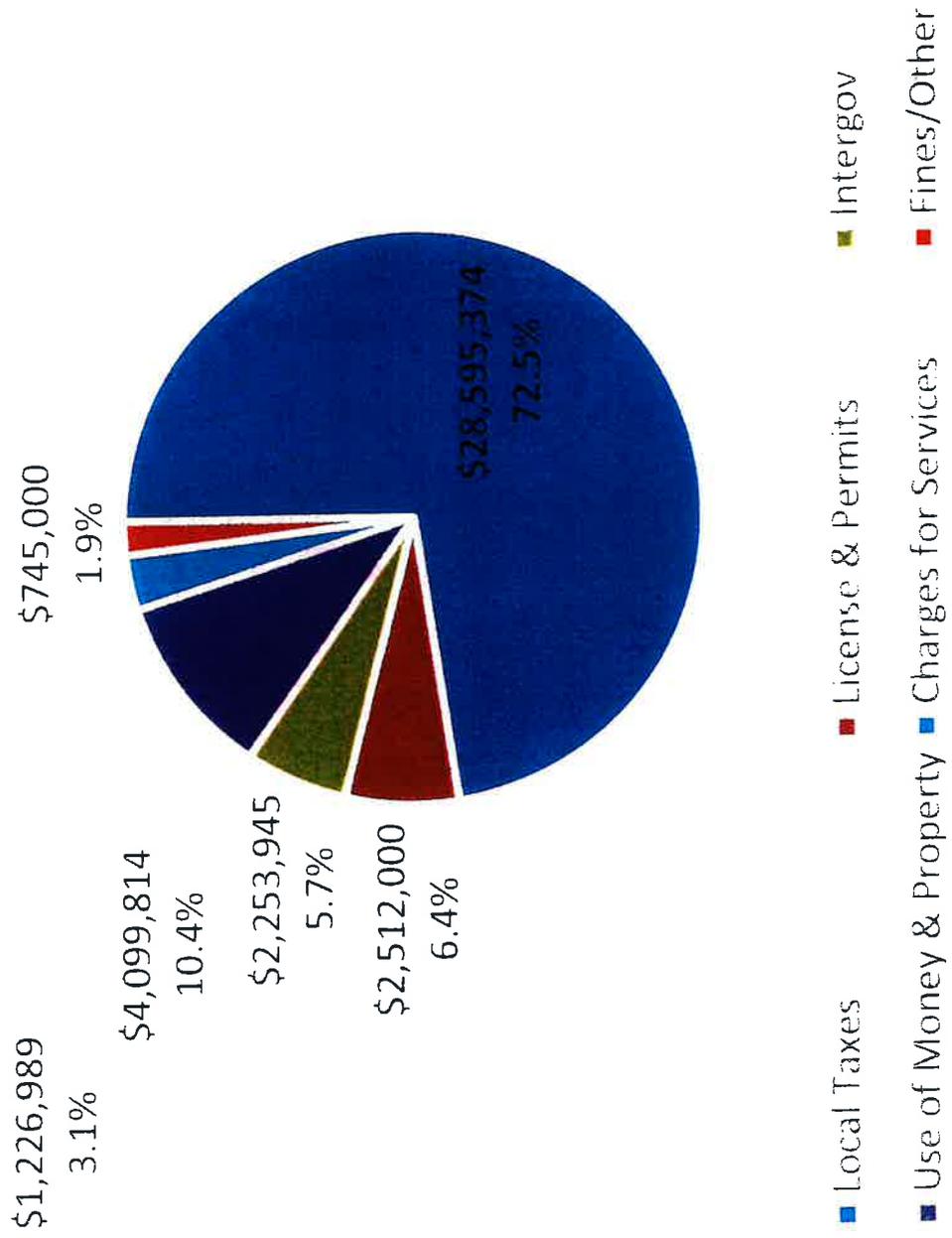


Gross Tax Collections - 10 Year Trend



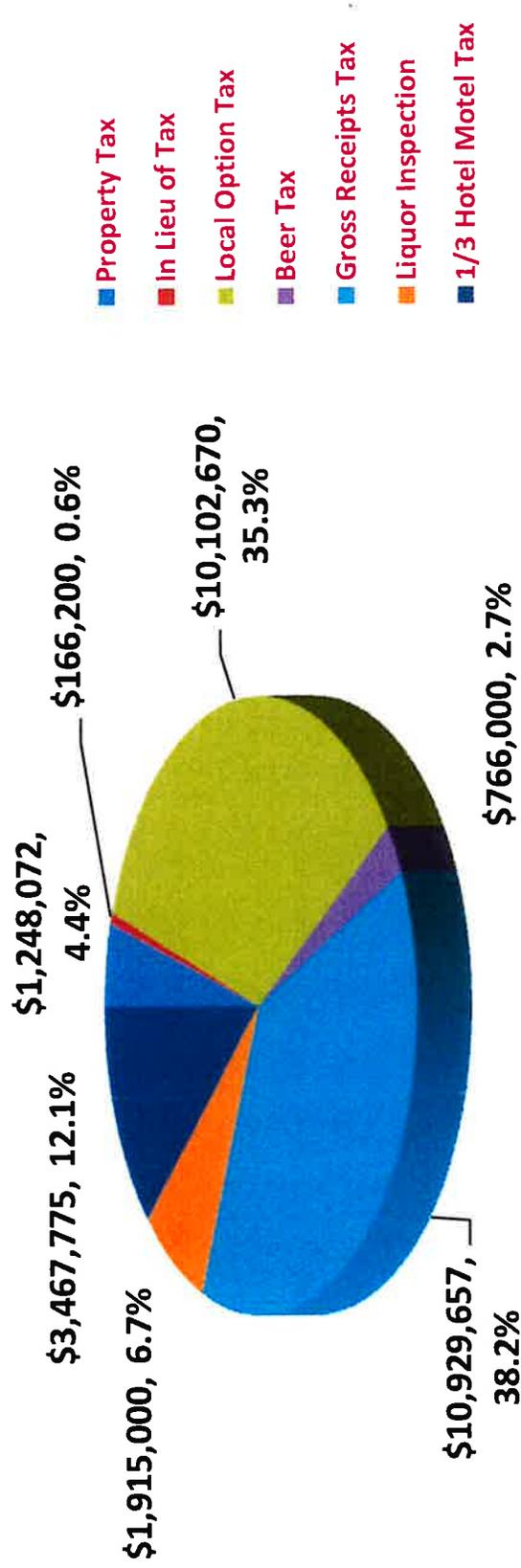
2024-25 General Fund Revenue By Type:

Total - **\$39,433,122**



2024-25 General Fund Local Taxes

Total: \$28,595,374



110
GENERAL FUND REVENUE

Revenue Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------|-------------------|-------------------|
| | Actual | Actual | Proposed |
| 110-30000-000 | 39,170,647 | 40,547,168 | 39,433,122 |
| 110-31000-000 | 29,768,740 | 29,857,031 | 28,595,374 |
| | 970,875 | 1,130,300 | 1,136,324 |
| 110-31110-000 Current Year Property Tax | (9,358) | (10,479) | (10,535) |
| 110-31111-000 Property Tax Discount | 45,225 | 45,146 | 43,000 |
| 110-31120-000 Ad Valorem Public Utilities | 22,584 | 28,644 | 33,883 |
| 110-31200-000 Prior Years Property Taxes | 855 | 1,179 | 500 |
| 110-31300-000 Penalties Current Taxes | 4,682 | 5,194 | 4,900 |
| 110-31301-000 Penalties Prior Years Taxes | 11,532 | 6,264 | 6,200 |
| 110-31511-000 Sevier County Electric System | 160,538 | 169,405 | 160,000 |
| 110-31514-000 Sevier County Utility Dist. | 10,515,034 | 10,578,712 | 10,102,670 |
| 110-31610-000 Local Option Sales Tax | 788,772 | 766,133 | 766,000 |
| 110-31710-000 Wholesale Beer Tax | 2,085,844 | 1,855,614 | 1,915,000 |
| 110-31720-000 Liquor Inspection Fee | 11,475,435 | 11,599,224 | 10,929,657 |
| 110-31820-000 Gross Receipts Tax | 3,686,721 | 3,671,697 | 3,467,775 |
| 110-31821-000 1/3 Hotel/Motel Tax | 10,000 | 10,000 | 40,000 |
| 110-31900-000 Water & Sewer Property Tax | 2,684,897 | 2,593,006 | 2,512,000 |
| 110-32000-000 | | | |
| | 42,260 | 62,503 | 65,000 |
| 110-32225-000 Trout Permits | 570,051 | 573,201 | 575,000 |
| 110-32226-000 Tourist Resident Permits | 550,945 | 400,680 | 325,000 |
| 110-32610-000 Building Permits | 1,130,270 | 1,159,808 | 1,150,000 |
| 110-32810-000 Business Tax Act Taxes | 42,630 | 35,390 | 35,000 |
| 110-32825-000 Liquor Licenses | 334,192 | 349,124 | 350,000 |
| 110-32910-000 Franchise Fees | 14,550 | 12,300 | 12,000 |
| 110-34722-000 Beer Permits | 2,059,122 | 2,326,131 | 2,253,945 |
| 110-33001-000 | | | |
| | 1,844,094 | 1,862,837 | 1,786,645 |
| 110-33150-000 State Sales Tax | 593 | 225,000 | 225,000 |
| 110-33214-000 Law Enforcement Grant | 100,000 | 125,000 | 125,000 |
| 110-33220-000 County Ambulance Grant | 93,400 | 95,300 | 95,300 |
| 110-33222-000 Sevier County Vol. Fire Grant | 4,591 | 6,641 | 4,500 |
| 110-33280-000 Sports Betting Tax Distribution | 8,258 | 10,404 | 10,000 |
| 110-33520-000 Franchise & Income Tax | 6,553 | 6,550 | 6,000 |
| 110-33560-000 Tax Sharing For Streets | 1,633 | 1,572 | 1,500 |
| 110-33710-000 State Beer & Alcohol Tax | | | |

Revenue Information - Continued

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-34000-000 | 3,358,974 | 4,127,608 | 4,099,814 |
| *** USE OF MONEY & PROPERTY *** | | | |
| 110-34213-000 Ski Lodge Rental | 1,000 | 1,000 | 1,000 |
| 110-34214-000 Aquarium Site Lease | 50,000 | 50,000 | 50,000 |
| 110-34222-000 Post Office Rent | 83,614 | 77,062 | 87,814 |
| 110-34710-000 Golf Course Pro Shop Merchandise | 341,750 | 465,124 | 465,000 |
| 110-34711-000 Golf Course Greens Fees | 1,536,897 | 1,764,543 | 1,765,000 |
| 110-34713-000 Golf Course Dues | 19,100 | 33,600 | 35,000 |
| 110-34715-000 Golf Course Concession | 256,261 | 305,752 | 310,000 |
| 110-34910-000 Interest Income | 1,070,352 | 1,430,528 | 1,386,000 |
| 110-35000-000 | 985,516 | 1,037,680 | 1,226,989 |
| *** CHARGES FOR SERVICES *** | | | |
| 110-35261-000 Ambulance Income | 604,946 | 633,164 | 827,535 |
| 110-35990-000 Miscellaneous Income | 249,223 | 286,332 | 279,000 |
| 110-35991-000 Misc. Income-Taxable | 582 | 413 | 454 |
| 110-35993-000 Recreation Program Fees | 129,866 | 117,770 | 120,000 |
| 110-35998-000 Property Maintenance Inspection Fee | 900 | - | - |
| 110-37000-000 | 313,398 | 315,770 | 650,000 |
| *** FINES, FORFEITS & DONATIONS *** | | | |
| 110-37100-000 Fines And Forfeitures | 313,398 | 315,770 | 650,000 |
| 110-39000-000 | - | 289,943 | 95,000 |
| *** OTHER FINANCING SOURCES *** | | | |
| 110-39932-000 Insurance Loss Settlement | - | 289,943 | 95,000 |

**2023-2024
APPROPRIATIONS**

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---------------|--------------------------------|----------------------------|----------------------------|------------------------------|
| | GENERAL FUND | 36,208,298 | 39,189,260 | 39,433,122 |
| 110.11000.000 | CITY MANAGER | 788,867 | 924,167 | 1,019,800 |
| 110.14000.000 | CITY ATTORNEY | 96,252 | 104,501 | 130,500 |
| 110.21000.000 | FINANCE DEPARTMENT | 1,074,412 | 1,056,038 | 1,254,550 |
| 110.26000.000 | NONDEPARTMENTAL | 15,700,625 | 16,713,751 | 12,016,989 |
| 110-60000-000 | BUILDING AND PLANNING SERVICES | 594,826 | 672,867 | 492,280 |
| 110-80000-000 | LEGISLATIVE | 831,239 | 855,359 | 1,085,855 |
| 110-51000-000 | POLICE | 4,727,059 | 5,017,417 | 6,269,633 |
| 110-51010-000 | JAIL OPERATIONS | 464,219 | 519,434 | 658,500 |
| 110-52000-000 | FIRE / RESCUE | 4,371,282 | 4,941,169 | 5,976,155 |
| 110-25000-000 | SERVICE CENTER | 643,393 | 701,346 | 856,300 |
| 110-43100-000 | BUILDING MAINTENANCE | 353,592 | 396,324 | 511,300 |
| 110-71000-000 | STREET DEPARTMENT | 1,410,647 | 1,920,568 | 2,276,575 |
| 110-41100-000 | GOLF | 1,939,153 | 2,153,251 | 2,422,395 |
| 110-42200-000 | RECREATION | 2,729,774 | 3,113,722 | 3,536,145 |
| 110-85000-000 | CAPITAL PROJECTS | 482,959 | 63,857 | 525,175 |
| | Accounts Payable | - | 35,487 | - |

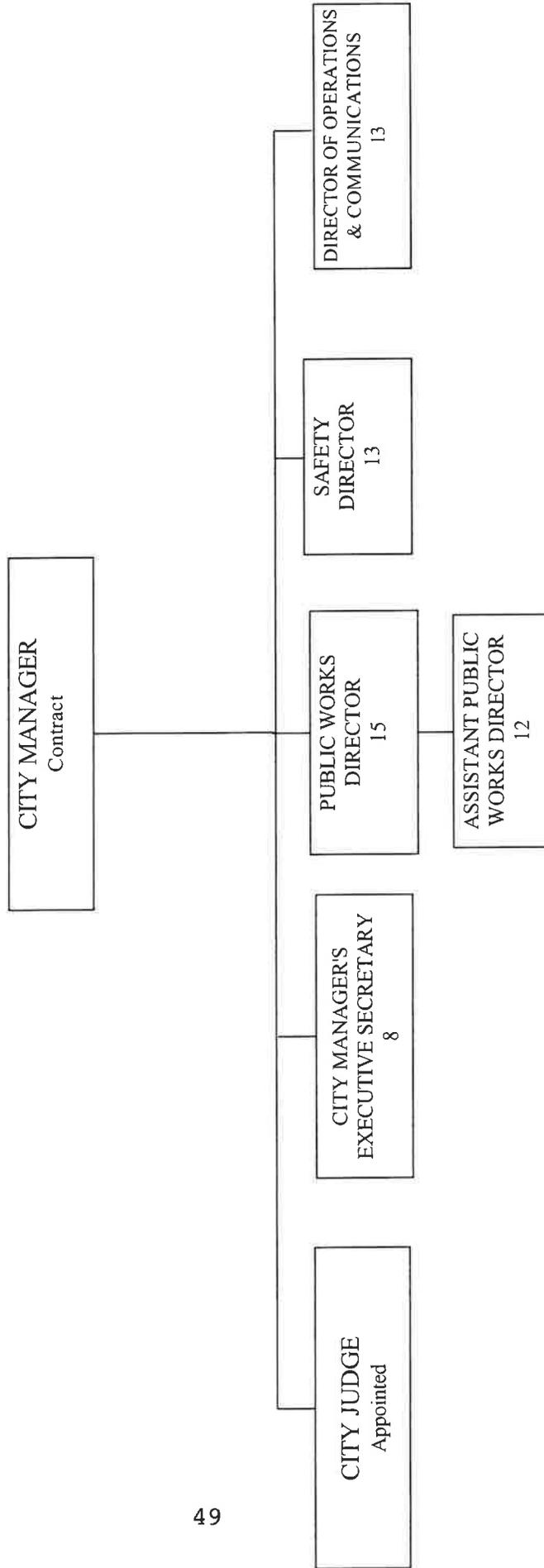
**110-11000
CITY MANAGER**

As the Chief Executive Officer, or the Administrative head of the City Government, the City Manager is responsible for directing the overall administration of all Departments and Divisions; administering the Capital Improvements, and Major Equipment Purchase Programs; preparing and submitting the annual Budget; keeping the Commission advised of the City's financial condition; and recommending to the City Commission measures or actions he/she considers necessary for efficient operation of the City.

Budget Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|-------------------------------|----------------|----------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 110-11000-000 | CITY MANAGER | 788,867 | 924,167 | 1,019,800 |
| 110-11000-100 | ***PERSONNEL COSTS*** | 702,800 | 840,263 | 896,800 |
| 110-11000-111 | Salaries, Classified | 599,902 | 709,291 | 750,000 |
| 110-11000-114 | Salaries, Contract | 9,000 | 13,000 | 13,000 |
| 110-11000-607 | Car Allowance | 14,067 | 17,314 | 19,800 |
| 110-11000-704 | Payroll Taxes | 44,116 | 59,608 | 60,500 |
| 110-11000-706 | Retirement | 35,716 | 41,049 | 53,500 |
| 110-11000-200 | ***SUPPLIES*** | 5,149 | 5,674 | 7,000 |
| 110-11000-201 | Office Supplies | 5,149 | 5,674 | 7,000 |
| 110-11000-600 | ***GENERAL SERVICES*** | 34,691 | 30,328 | 65,500 |
| 110-11000-601 | Telephone | 4,310 | 5,772 | 7,500 |
| 110-11000-606 | Travel | 4,051 | 2,448 | 15,000 |
| 110-11000-608 | Contracted Services | 15,287 | 15,285 | 17,500 |
| 110-11000-613 | Public Relations | 112 | 1,439 | 15,000 |
| 110-11000-617 | Dues & Subscriptions | 5,558 | 4,688 | 7,500 |
| 110-11000-630 | Education | 5,373 | 695 | 3,000 |
| 110-11000-700 | ***CONTINGENCY*** | 46,228 | 47,902 | 50,500 |
| 110-11000-716 | Lobbying Expense | 43,950 | 45,450 | 47,000 |
| 110-11000-719 | Equipment Lease | 2,278 | 2,452 | 3,500 |

11000 CITY MANAGER DEPARTMENT



| | |
|---------------------|---|
| FULL TIME EMPLOYEES | 5 |
| APPOINTED EMPLOYEE | 1 |
| CONTRACT | 1 |
| TOTAL EMPLOYEES | 7 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---|---------------|---------|----------|---------|
| 55269 | 6/28/2024 | NATIONAL INFORMATION OFFICERS ASSN - SETH B | 110-11000-606 | \$3,000 | \$0 | \$3,000 |

**110-14000
CITY ATTORNEY**

The City Attorney represents the City in all litigation, advises the City in all legal matters and serves as Prosecutor for the City. In addition, the City Charter requires that the City Attorney approve all Ordinances as to form.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-14000-000 CITY ATTORNEY | 96,252 | 104,501 | 130,500 |
| 110-14000-100 ***PERSONNEL COSTS*** | 95,727 | 101,822 | 120,000 |
| 110-14000-108 City Attorney's Fees | 95,727 | 101,822 | 120,000 |
| 110-14000-600 ***GENERAL SERVICES*** | 525 | 2,679 | 10,500 |
| 110-14000-606 Travel | 150 | 511 | 5,000 |
| 110-14000-614 Consulting Attorneys | - | 1,699 | 5,000 |
| 110-14000-617 Dues & Subscriptions | 375 | 470 | 500 |

**110-21000
FINANCE**

The Finance Department provides for the accounting of all revenues and expenditures of the City. Specific functions include the proper management of the City's Investments; long-term financial planning; assisting the City Manager in preparation and execution of the annual Budget; supervision of the City's Insurance and Retirement Programs; retirement of Debt Service Accounts; and the collection of taxes, assessments, fees, grants, reimbursements, and all other income or revenue of the City. In addition, the Finance Department maintains the accounting records of the City, collects receivables, prepares the payroll; audits all claims against the City and pays the bills. The Department is also responsible for customer billing, collection and accounting for Water and Sewer Utilities.

Budget Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|--|------------------|------------------|------------------|
| | Actual | Actual | Proposed |
| 110-21000-000 FINANCE DEPARTMENT | 1,074,412 | 1,056,038 | 1,254,550 |
| 110-21000-100 ***PERSONNEL COSTS*** | 808,936 | 874,465 | 1,070,100 |
| 110-21000-111 Salaries, Classified | 709,413 | 755,854 | 894,500 |
| 110-21000-113 Salaries, Other | 7,932 | 9,242 | 11,000 |
| 110-21000-607 Car Allowance | 3,888 | 3,888 | 12,600 |
| 110-21000-704 Payroll Taxes | 53,677 | 57,507 | 71,000 |
| 110-21000-706 Retirement | 34,026 | 47,975 | 81,000 |
| 110-21000-200 ***SUPPLIES*** | 21,165 | 23,037 | 24,625 |
| 110-21000-201 Office Supplies | 21,165 | 23,037 | 24,625 |
| 110-21000-400 ***MAINTENANCE*** | 4,717 | 5,304 | 6,500 |
| 110-21000-401 Machinery Maintenance | 4,717 | 5,304 | 6,500 |
| 110-21000-600 ***GENERAL SERVICES*** | 239,593 | 153,232 | 153,325 |
| 110-21000-601 Telephone | 10,205 | 12,553 | 17,000 |
| 110-21000-606 Travel | 7,277 | 8,106 | 6,475 |
| 110-21000-608 Contracted Services | 218,947 | 129,471 | 118,850 |
| 110-21000-617 Dues & Subscriptions | 1,570 | 2,034 | 2,500 * |
| 110-21000-630 Education | 1,593 | 1,068 | 8,500 |

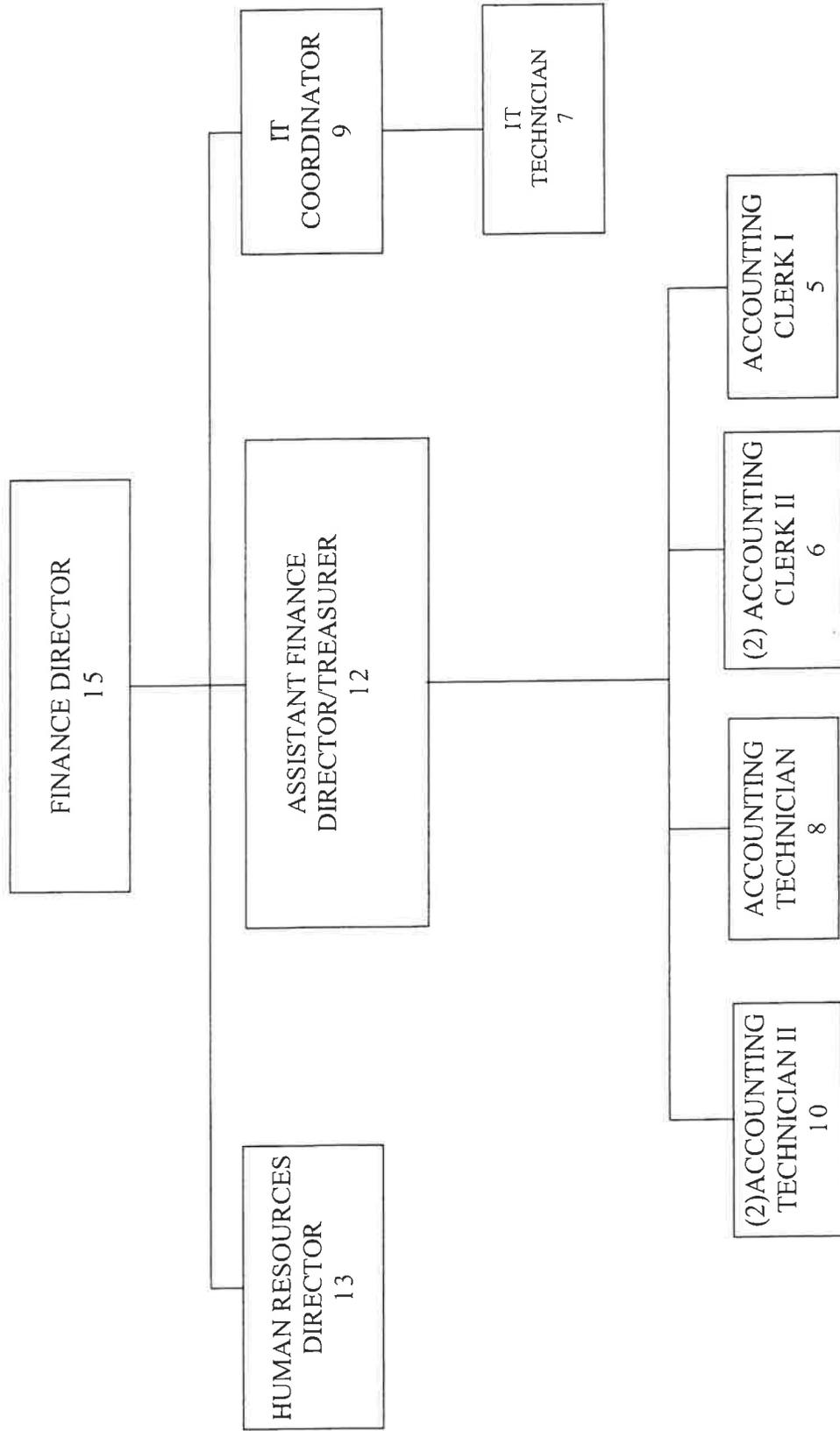
*** Includes:**

| | |
|----------------------|--------|
| Banking Service Fees | 15,000 |
| Financial Software | 37,000 |
| Payroll Software | 32,000 |
| Offsite Data Backup | 27,500 |

OPEN PURCHASE ORDERS REPORT
 FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------|---------------|---------|----------|---------|
| 55270 | 6/28/2024 | AMAZON CAPITAL SERVICES | 110-21000-201 | \$675 | \$0 | \$675 |
| 54141 | 9/11/2023 | SOLOMON IT | 110-21000-608 | \$4,212 | \$3,060 | \$1,152 |
| 55167 | 4/1/2024 | THINKGARD LLC | 110-21000-608 | \$2,100 | \$0 | \$2,100 |
| 55189 | 6/17/2024 | ADP, LLC | 110-21000-608 | \$4,000 | \$1,188 | \$2,812 |
| 55272 | 6/28/2024 | TRI-STAR STITCHING | 110-21000-608 | \$1,050 | \$0 | \$1,050 |

21000 FINANCE DEPARTMENT



FULLTIME EMPLOYEES 11

TOTAL EMPLOYEES 11

**110-26000
NON-DEPARTMENTAL**

This section serves as a "catch-all" for items in the Budget that are not directly chargeable to a specific Department, but are general City obligations. In this Department can be found all the Hospitalization, Dental and other City-paid insurances as well as Longevity Pay for General Fund Departments. It also contains the Transfer Accounts through which funds are disbursed from the General Fund to certain other Funds.

Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|-----------------------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Proposed |
| 110-26000-000 | NONDEPARTMENTAL | 15,700,625 | 16,713,751 | 12,016,989 |
| 110-26000-100 | ***PERSONNEL COSTS*** | 2,590,336 | 3,038,682 | 3,210,000 |
| 110-26000-115 | Employment Physicals/Drug Screens | 6,029 | 5,250 | 8,500 |
| 110-26000-131 | Workers Comp Deductible | 4,595 | 4,593 | 7,000 |
| 110-26000-132 | Safety Incentive Program | - | 109 | 3,000 |
| 110-26000-170 | Employee Recognition Program | - | - | 10,000 |
| 110-26000-171 | Employee Wellness Program | - | - | 2,500 |
| 110-26000-609 | Workers Compensation Insurance | 233,099 | 375,008 | 395,000 |
| 110-26000-621 | Hospitalization Insurance | 1,852,620 | 2,018,373 | 2,100,000 |
| 110-26000-623 | Dental Insurance | 60,475 | 67,015 | 72,000 |
| 110-26000-629 | Life, AD&D, Disability Insurance | 37,800 | 42,367 | 45,000 |
| 110-26000-639 | Employee Training Programs | - | - | 6,500 |
| 110-26000-704 | Payroll Taxes | 26,050 | 28,115 | 35,000 |
| 110-26000-706 | Retirement | 21,283 | 23,326 | 27,500 |
| 110-26000-728 | Longevity Pay | 348,386 | 474,525 | 498,000 |
| 110-26000-400 | ***MAINTENANCE*** | 159,202 | 447,068 | 241,260 |
| 110-26000-402 | Buildings & Grounds Maintenance | 151,408 | 394,335 | 184,760 * |
| 110-26000-422 | Flood Warning System | 7,794 | 52,733 | 56,500 |
| 110-26000-600 | ***GENERAL SERVICES*** | 1,007,626 | 1,077,460 | 1,222,425 |
| 110-26000-608 | Contracted Services | 198,535 | 308,789 | 337,425 ** |
| 110-26000-616 | Advertising/Marketing | 7,900 | 7,319 | 10,000 |
| 110-26000-620 | General Liability Insurance | 365,291 | 343,136 | 405,000 |
| 110-26000-631 | Utilities | 290,631 | 238,953 | 295,000 |
| 110-26000-636 | Property & Casualty Insurance | 145,269 | 179,264 | 175,000 |
| 110-26000-700 | ***CONTINGENCY*** | 2,472 | 8,101 | 17,000 |
| 110-26000-750 | Service/Retirement Awards | 2,472 | 8,101 | 17,000 |

* Includes:

Library Roof Repair 102,000

Includes:

** Insurance Consulting & Brokerage Agreement 150,000
 Microsoft Office 365 Licenses 45,600
 Phone Maintenance Agreement 31,560

Budget Information - Continued

Detail

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--------------------------------------|-------------------|-----------------------|------------------|
| | | Actual | Actual | Proposed |
| 110-26500-000 | ***OPERATING TRANSFERS OUT*** | 11,878,639 | 12,046,077 | 7,125,804 |
| 110-26500-774 | To Solid Waste/Disposal Fund | 2,618,941 | 5,613,136 | 2,966,550 |
| 110-26500-775 | To Street Aid Fund | 468,000 | 498,185 | 563,200 |
| 110-26500-776 | City Hall Restoration Fund | 750,000 | - | - |
| 110-26500-777 | To Vehicle Replacement Fund | 590,000 | 330,000 | 145,000 |
| 110-26500-778 | To Public Works Const. Fund | 3,688,385 | 3,044,000 | 945,000 * |
| 110-26500-779 | To Sewer Fund | 1,126,500 | - | - |
| 110-26500-783 | To Tourism Fund | 2,636,813 | 2,560,756 | 2,506,054 |
| 110-26000-800 | ***CAPITAL OUTLAY*** | 62,351 | 96,362 | 200,500 |
| 110-26000-816 | Equipment Purchase/Replacement | 62,351 | 96,362 | 200,500 ** |
| | * Sanitation Maintenance Garage | CIP | 470,000 | |
| | Centralized Camera System | CIP | 300,000 | |
| | City Hall HVAC Replacement | CIP | 175,000 | |
| | | | <u>945,000</u> | |

** Server, Computers & Accessories

GENERAL FUND – CIP

| FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |
|---|----------|----------|----------|----------|
| BUILDING MAINTENANCE | | | | |
| City Hall Complex HVAC Replacement \$175,000 | | | | |
| SANITATION DEPARTMENT | | | | |
| Sanitation Maintenance Garage \$470,000 | | | | |
| NON-DEPARTMENTAL | | | | |
| Centralized Camera System \$300,000 | | | | |
| Public Safety Building Addition \$10M* | | | | |

* - To be funded by debt issue after January 1, 2025

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------------------|---------------|-----------|----------|-----------|
| 53946 | 7/27/2023 | JARVIS AWARD, SIGN AND FLAG COMPANY | 110-26000-402 | \$9,050 | \$0 | \$9,050 |
| 54128 | 9/7/2023 | STOKES ELECTRIC CO | 110-26000-402 | \$3,200 | \$2,700 | \$500 |
| 54623 | 1/1/2024 | ARCHER AIR CONDITIONING SERVICE | 110-26000-402 | \$1,998 | \$1,268 | \$730 |
| 54753 | 2/20/2024 | ALLEN SIGN COMPANY | 110-26000-402 | \$1,053 | \$0 | \$1,053 |
| 54791 | 2/26/2024 | ARCHER AIR CONDITIONING SERVICE | 110-26000-402 | \$11,685 | \$0 | \$11,685 |
| 54945 | 4/17/2024 | NORVELL TECHNOLOGIES, LLC | 110-26000-402 | \$7,340 | \$0 | \$7,340 |
| 54999 | 4/26/2024 | RYNO GUTTERS | 110-26000-402 | \$1,800 | \$0 | \$1,800 |
| 55058 | 5/10/2024 | KONE, INC. | 110-26000-402 | \$106,876 | \$0 | \$106,876 |
| 55170 | 6/12/2024 | GODDARD ENTERPRISES, INC. | 110-26000-402 | \$8,975 | \$0 | \$8,975 |
| 55235 | 6/25/2024 | NORVELL TECHNOLOGIES, LLC | 110-26000-402 | \$2,000 | \$0 | \$2,000 |
| 54436 | 11/1/2023 | BARNES INSURANCE AGENCY, INC. | 110-26000-608 | \$125,072 | \$97,761 | \$27,311 |
| 55040 | 5/7/2024 | OCV. LLC | 110-26000-608 | \$12,995 | \$6,498 | \$6,498 |
| 53791 | 6/19/2023 | DELL MARKETING L.P. | 110-26000-816 | \$21,309 | \$20,726 | \$583 |
| 54547 | 1/2/2024 | AMAZON CAPITAL SERVICES | 110-26000-816 | \$2,548 | \$0 | \$2,548 |
| 54817 | 3/6/2024 | DELL MARKETING L.P. | 110-26000-816 | \$4,500 | \$1,273 | \$3,227 |
| 55231 | 6/25/2024 | FIREWALLS.COM | 110-26000-816 | \$12,000 | \$0 | \$12,000 |
| 55250 | 6/27/2024 | AMAZON CAPITAL SERVICES | 110-26000-816 | \$5,000 | \$0 | \$5,000 |

**110-60000
BUILDING INSPECTIONS**

The purpose of the Department of Building Inspections is to administer and enforce the Building Codes; provide plans review for Code compliance; make inspections for all new construction and remodeling. This Department also enforces applicable sections of the Municipal Code and Zoning Ordinance.

Budget Information

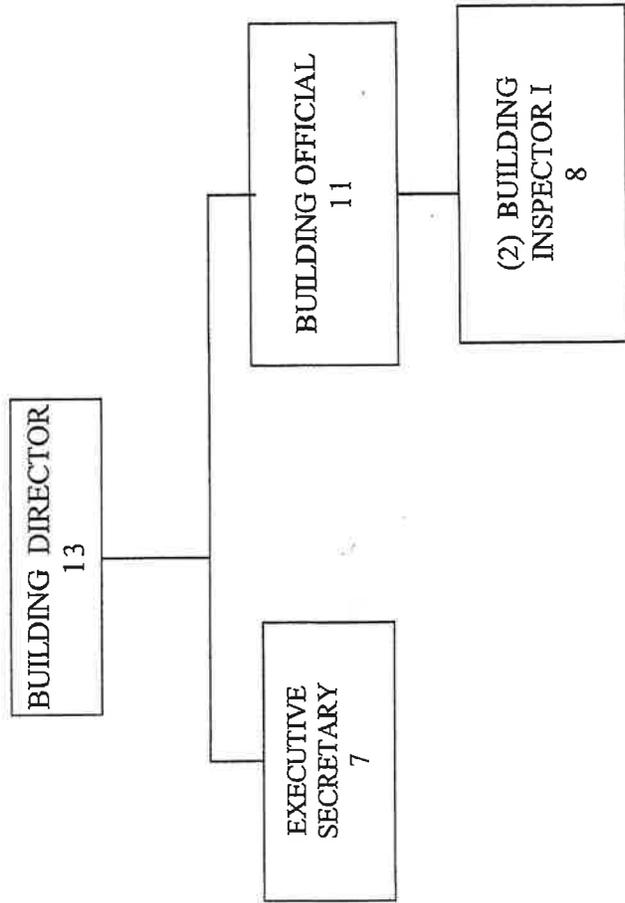
| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---------------------------------------|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 110-60000-000 | BUILDING AND PLANNING SERVICES | 594,826 | 672,867 | 492,280 |
| 110-60000-100 | ***PERSONNEL COSTS*** | 498,031 | 591,301 | 417,200 |
| 110-60000-111 | Salaries, Classified | 389,965 | 488,865 | 332,500 |
| 110-60000-112 | Salaries, Part-time | 28,858 | - | - |
| 110-60000-607 | Car Allowance | 19,372 | 26,413 | 27,000 |
| 110-60000-704 | Payroll Taxes | 33,417 | 39,305 | 28,000 |
| 110-60000-706 | Retirement | 26,419 | 36,718 | 29,700 |
| 110-60000-200 | ***SUPPLIES*** | 6,789 | 8,418 | 6,000 |
| 110-60000-201 | Office Supplies | 6,678 | 8,418 | 4,000 |
| 110-60000-206 | Safety Equipment | 111 | - | 2,000 |
| 110-60000-600 | ***GENERAL SERVICES*** | 85,379 | 70,192 | 62,000 |
| 110-60000-601 | Telephone | 6,508 | 6,978 | 6,000 |
| 110-60000-605 | Codes Enforcement | 500 | - | 2,000 |
| 110-60000-606 | Travel | - | - | 3,500 |
| 110-60000-608 | Contracted Services | 60,347 | 47,185 | 45,500 |
| 110-60000-616 | Advertising/Marketing | 864 | 209 | - |
| 110-60000-617 | Dues & Subscriptions | 2,105 | 979 | 3,000 |
| 110-60000-626 | Local Planning Services | 9,383 | 9,544 | - |
| 110-60000-627 | ETDD | 2,623 | 2,623 | - |
| 110-60000-630 | Education | 2,891 | 2,673 | 2,000 |
| 110-60000-700 | ***CONTINGENCY*** | 4,626 | 2,955 | 7,080 |
| 110-60000-719 | Equipment Lease | 4,626 | 2,955 | 7,080 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|--------------------------------------|---------------|----------|----------|---------|
| 54407 | 11/13/2023 | ENVIRONMENTAL SYSTEMS RESEARCH, INC. | 110-60000-608 | \$15,500 | \$12,270 | \$3,230 |
| 54600 | 1/18/2024 | THOMPSON CONSULTING SERVICES LLC | 110-60000-608 | \$15,000 | \$8,536 | \$6,464 |
| 54638 | 1/24/2024 | ROBERT J YOUNG COMPANY | 110-60000-608 | \$1,902 | \$0 | \$1,902 |
| 54254 | 10/5/2023 | ROBERT J YOUNG COMPANY | 110-60000-719 | \$2,781 | \$0 | \$2,781 |

60000 BUILDING INSPECTIONS DEPARTMENT



FULLTIME EMPLOYEES 5
 TOTAL EMPLOYEES 5

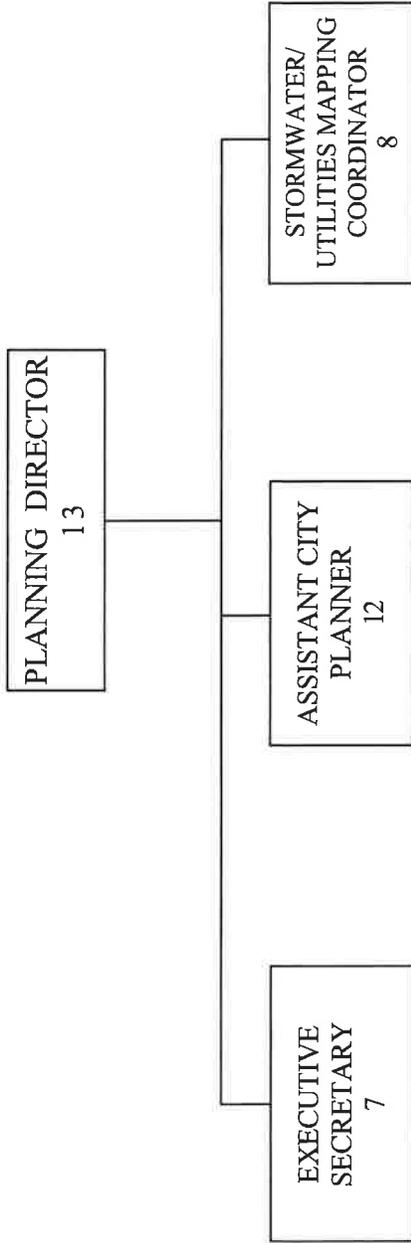
**110-65000
PLANNING**

The purpose of the Department of Planning is to provide coordination for the physical growth and development of the City; administers the Zoning Ordinances and coordinates the activities of the Environmental Design Review Board (EDRB), Board of Zoning Appeals, Planning Commission and other Agencies concerned with the City's physical development.

Budget Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-----------|-----------|----------------|
| | Actual | Actual | Proposed |
| 110-65000-000 PLANNING | - | - | 400,970 |
| 110-65000-100 ***PERSONNEL COSTS*** | - | - | 370,200 |
| 110-65000-111 Salaries, Classified | - | - | 302,000 |
| 110-65000-607 Car Allowance | - | - | 14,400 |
| 110-65000-704 Payroll Taxes | - | - | 26,000 |
| 110-65000-706 Retirement | - | - | 27,800 |
| 110-65000-200 ***SUPPLIES*** | - | - | 4,000 |
| 110-65000-201 Office Supplies | - | - | 4,000 |
| 110-65000-600 ***GENERAL SERVICES*** | - | - | 26,770 |
| 110-65000-601 Telephone | - | - | 3,000 |
| 110-65000-606 Travel | - | - | 2,500 |
| 110-65000-608 Contracted Services | - | - | 3,600 |
| 110-65000-616 Advertising/Marketing | - | - | 1,500 |
| 110-65000-617 Dues & Subscriptions | - | - | 2,000 |
| 110-65000-626 Local Planning Services | - | - | 9,547 |
| 110-65000-627 ETDD | - | - | 2,623 |
| 110-65000-630 Education | - | - | 2,000 |

65000 PLANNING DEPARTMENT



FULLTIME EMPLOYEES 4

TOTAL EMPLOYEES 4

**110-80000
LEGISLATIVE**

Five City Commissioners are elected at-large on a non-partisan ballot for staggered four-year terms. The Mayor is elected by the Commission for a one-year term. The Commission is the Legislative and Policy-Making body of the municipal corporation and is responsible for the development of the entire community. The City Commission enacts Ordinances and Resolutions of the City, reviews all City activities and sets the policies by which the City's government functions. Under provisions of the City Charter, the Commission appoints a City Manager who is responsible for implementing established Policies and for the efficient administration of City Operations.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 110-80000-000 LEGISLATIVE | 831,239 | 855,359 | 1,085,855 |
| 110-80000-100 ***PERSONNEL COSTS*** | 35,931 | 68,353 | 72,300 |
| 110-80000-107 Mayor and Commissioners | 31,200 | 61,200 | 61,200 |
| 110-80000-704 Payroll Taxes | 2,820 | 4,321 | 5,500 |
| 110-80000-706 Retirement | 1,911 | 2,832 | 5,600 |
| 110-80000-200 ***SUPPLIES*** | 1,108 | 1,747 | 24,000 |
| 110-80000-201 Office Supplies | 1,108 | 1,747 | 24,000 |
| 110-80000-600 ***GENERAL SERVICES*** | 345,058 | 329,342 | 443,200 |
| 110-80000-602 Audit | 32,500 | 35,000 | 37,500 |
| 110-80000-603 Elections | 19,357 | - | 25,000 |
| 110-80000-606 Travel | 438 | - | 4,000 |
| 110-80000-608 Contracted Services | 292,763 | 294,342 | 376,700 |
| 110-80000-700 ***CONTINGENCY*** | 449,142 | 455,917 | 546,355 |
| 110-80000-703 Miscellaneous | - | 1,102 | 1,500 |
| 110-80000-711 Contingency/Donations | 5,000 | 4,130 | 15,000 |
| 110-80000-739 ETSU Partners in Progress Pgm | 20,000 | 20,000 | 20,000 |
| 110-80000-741 Gatlinburg-Pigeon Forge Airport | 70,000 | 70,000 | 70,000 |
| 110-80000-743 ETSU Medical School Program | - | - | 12,000 |
| 110-80000-752 TWRA Wildlife Officer | 46,142 | 46,785 | 48,500 |
| 110-80000-753 Anna Porter Library | 308,000 | 313,900 | 379,355 |
| * Includes: | | | |
| Sevier Animal Care Center | | | 124,000 |
| Boys and Girls Club | | | 100,000 |
| Mountain Hope Good Shepherd Clinic | | | 50,000 |
| Sevier County Food Ministries | | | 20,000 |
| Keep Sevier Beautiful | | | 17,500 |
| Arrowmont School | | | 12,500 |
| Helen Ross McNabb Foundation | | | 10,000 |
| Safe Harbor Child Advocacy Center | | | 10,000 |
| Safespace | | | 6,000 |
| Sevier County C.A.R.E.S | | | 5,000 |
| Gatlinburg Rotary Club | | | 5,000 |
| Friends of the Smokies | | | 5,000 |
| Sevier County Economic Development Council | | | 4,700 |
| SCHAS | | | 2,000 |
| | | | <u><u>371,700</u></u> |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|------------------------------|---------------|----------|----------|----------|
| 54316 | 10/20/2023 | HELEN ROSS MCNABB FOUNDATION | 110-80000-608 | \$10,000 | \$0 | \$10,000 |



**Gatlinburg
Pigeon Forge
AIRPORT**

Your Airport In The Smokies

PH (865)453-8393 • FAX (865)365-1242 • 134 AIR MUSEUM WAY • SEVIERVILLE, TENNESSEE 37862

May 28, 2024

City Hall
P.O. Box 5
Gatlinburg, TN 37738

To: Robert Holt
Ref: Budget for 2024-2025

Dear Robert,

We are requesting that you budget \$100,000.00 for the airport for the 2024/2025 fiscal year.

Robert, as always thanks for all the support the city has given the airport.

Sincerely,

Emily R. Haun
Manager
Gatlinburg Pigeon Forge Airport

XC: Dennis Clabo, Jr., Pigeon Forge

ANNA PORTER PUBLIC LIBRARY

REQUEST FOR FUNDING FROM CITY OF GATLINBURG FOR FISCAL YEAR ENDING 6/30/2025

| | | |
|------------------------------|----|----------------|
| Salaries/Payroll-Related | \$ | 255,880 |
| Books/Materials | | 25,730 |
| Computers | | 20,800 |
| Operations Expense/Utilities | | 19,500 |
| Equipment & Maintenance | | 5,000 |
| Insurance | | 3,500 |
| Programming | | 4,200 |
| Office Supplies | | 8,000 |
| Tax Preparation | | 1,500 |
| Other Expenses | | 3,245 |
| Training | | 1,500 |
| Janitorial | | 8,000 |
| Dues & Memberships | | 500 |
| Special Projects Funding* | | 22,000 |
| Total Projected Expenditures | \$ | <u>379,355</u> |

*Upgrade Internet Infrastructure, 50% Funding. 50% funded from

**110-51000
POLICE**

The Police Department's major responsibility is to protect life and property, enforce traffic regulations, investigate accidents and reported criminal offenses, and to prevent crime. Departmental personnel work closely with State, Federal, County and other law enforcement agencies in a cooperative effort to fulfill this obligation. The Police Department received 33,854 calls for service during the 2023-24 Fiscal Year.

Budget Information

| Detail | <u>2022-2023</u> <u>Actual</u> | <u>2023-2024</u> <u>Actual</u> | <u>2024-2025</u> <u>Proposed</u> |
|--|-----------------------------------|-----------------------------------|-------------------------------------|
| 110-51000-000 POLICE | 4,727,059 | 5,017,417 | 6,269,633 |
| 110-51000-100 ***PERSONNEL COSTS*** | 3,707,958 | 4,029,821 | 4,957,232 |
| 110-51000-111 Salaries, Classified | 2,986,424 | 3,182,645 | 3,787,500 |
| 110-51000-113 Salaries, Other | 259,458 | 264,492 | 395,000 |
| 110-51000-131 Workers Comp Deductible | 194 | 2,494 | 3,000 |
| 110-51000-204 Uniforms | 33,684 | 47,974 | 60,000 |
| 110-51000-607 Car Allowance | 10,392 | 10,392 | 13,732 |
| 110-51000-704 Payroll Taxes | 249,434 | 263,637 | 327,500 |
| 110-51000-706 Retirement | 168,372 | 258,186 | 370,500 |
| 110-51000-200 ***SUPPLIES*** | 198,073 | 198,191 | 267,700 |
| 110-51000-201 Office Supplies | 4,520 | 4,428 | 9,000 |
| 110-51000-202 Janitorial Supplies | 1,678 | 1,510 | 2,500 |
| 110-51000-203 Vehicle Operation | 127,673 | 128,417 | 180,200 |
| 110-51000-212 Department Supplies | 61,961 | 52,175 | 65,000 * |
| 110-51000-236 K-9 Operations | 2,241 | 11,661 | 11,000 |
| 110-51000-400 ***MAINTENANCE*** | 108,521 | 94,720 | 91,001 |
| 110-51000-402 Buildings & Grounds Maintenance | 4,707 | 1,511 | 10,001 |
| 110-51000-404 Vehicle Maintenance | 103,813 | 92,965 | 80,000 |
| 110-51000-406 Communication System Maintenance | - | 244 | 1,000 |
| 110-51000-600 ***GENERAL SERVICES*** | 252,607 | 327,913 | 424,500 |
| 110-51000-601 Telephone | 12,360 | 36,844 | 47,500 |
| 110-51000-606 Travel | 13,117 | 11,947 | 35,000 ** |
| 110-51000-608 Contracted Services | 190,088 | 241,236 | 285,000 *** |
| 110-51000-617 Dues & Subscriptions | 490 | 1,115 | 1,000 |
| 110-51000-618 Accreditation Program | 2,109 | 1,300 | 4,000 |
| 110-51000-630 Education | 34,443 | 34,911 | 44,000 |
| 110-51000-632 Rental on NCIC | - | 560 | 8,000 |

* Includes Ammo 27,000

** Includes:
Academy cost for cadets and FBI Academy
for Detective and Chief Training Officer

*** Includes:
Axon Body Camera Support 48,795
Axon Taser Bundle 38,100
Lower Court Prosecutor 35,150

Budget Information

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|----------------------|--------------------------------|---------------------|---------------------|-----------------------|
| 110-51000-700 | ***CONTINGENCY*** | 234,000 | 349,039 | 386,000 |
| 110-51000-703 | Miscellaneous | - | - | 1,000 |
| 110-51000-777 | To Vehicle Replacement Fund | 234,000 | 349,039 | 385,000 |
| 110-51000-800 | ***CAPITAL OUTLAY*** | 225,899 | 17,734 | 143,200 |
| 110-51000-816 | Equipment Purchase/Replacement | 225,899 | 17,734 | 143,200 * |

* Includes:

| | |
|----------------------|--------|
| TRT Equipment | 20,000 |
| Body Armor (34 sets) | 40,000 |
| New Firearms (60) | 60,000 |
| Detective Supplies | 16,000 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|--|---------------|----------|----------|----------|
| 54811 | 3/5/2024 | CMS UNIFORMS | 110-51000-204 | \$17,392 | \$15,588 | \$1,803 |
| 54464 | 12/1/2023 | ALLEGRA PRINT & IMAGING | 110-51000-212 | \$2,331 | \$0 | \$2,331 |
| 54470 | 12/4/2023 | GALL'S, INC. | 110-51000-212 | \$161 | \$0 | \$161 |
| 54555 | 1/3/2024 | GALL'S, INC. | 110-51000-212 | \$375 | \$0 | \$375 |
| 54739 | 2/16/2024 | EVIDENT | 110-51000-212 | \$332 | \$0 | \$332 |
| 54906 | 4/8/2024 | DEFENSE TECHNOLOGY | 110-51000-212 | \$1,330 | \$0 | \$1,330 |
| 55026 | 5/3/2024 | DANA SAFETY SUPPLY, INC | 110-51000-212 | \$1,492 | \$0 | \$1,492 |
| 55199 | 6/18/2024 | 4IMPRINT | 110-51000-212 | \$2,412 | \$0 | \$2,412 |
| 55226 | 6/24/2024 | GULF STATES DISTRIBUTORS | 110-51000-212 | \$4,015 | \$0 | \$4,015 |
| 55004 | 4/29/2024 | OMNI DISTRIBUTION, INC. | 110-51000-236 | \$1,250 | \$0 | \$1,250 |
| 55005 | 4/29/2024 | QUALITY K-9 LLC | 110-51000-236 | \$1,500 | \$0 | \$1,500 |
| 55141 | 6/6/2024 | ELITE K-9 | 110-51000-236 | \$3,425 | \$0 | \$3,425 |
| 53303 | 1/20/2023 | IMAGING TECHNOLOGY CONSULTING, INC. | 110-51000-608 | \$37,000 | \$26,569 | \$10,431 |
| 54654 | 1/29/2024 | SIRCHIE FINGERPRINT LABORATORIES | 110-51000-816 | \$16,911 | \$15,411 | \$1,500 |
| 54757 | 2/21/2024 | SUMMIT UNIFORMS | 110-51000-816 | \$2,340 | \$0 | \$2,340 |
| 54759 | 2/21/2024 | CONDOR ELITE INC | 110-51000-816 | \$554 | \$0 | \$554 |
| 54845 | 3/18/2024 | DANA SAFETY SUPPLY, INC | 110-51000-816 | \$1,289 | \$0 | \$1,289 |
| 54946 | 4/17/2024 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-51000-816 | \$3,000 | \$0 | \$3,000 |

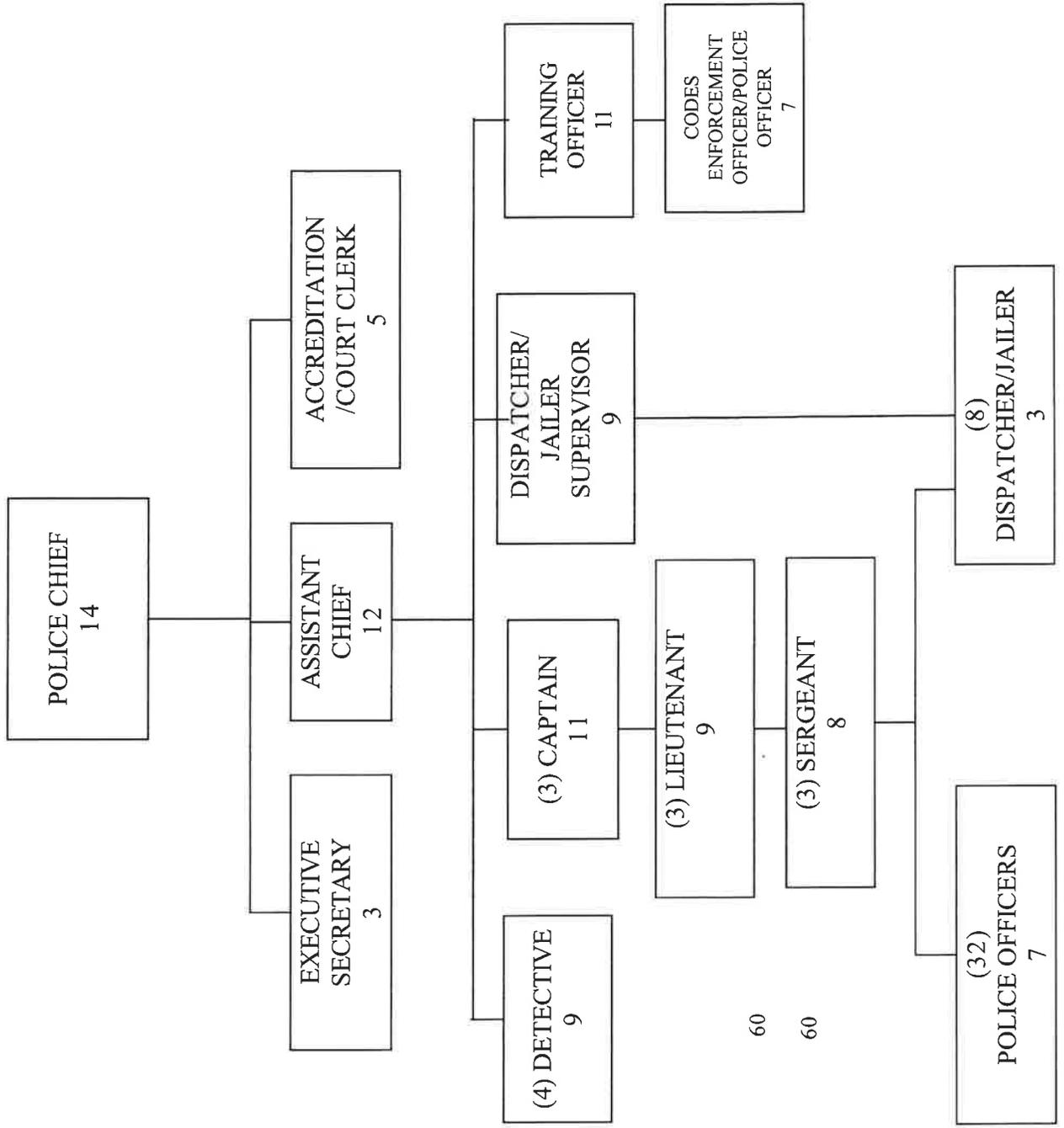
110-51010
JAIL OPERATIONS

A separate Department of Jail Operations was created in FY1986-87 to appropriately reflect the costs of operating the Jail Facility. All jail related costs including Jailers' salaries and benefits and a prisoner care line item are presented for specific review.

Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|-------------------------------|----------------|----------------|----------------|
| | | Actual | Actual | Proposed |
| 110-51010-000 | JAIL OPERATIONS | 464,219 | 519,434 | 658,500 |
| 110-51010-100 | ***PERSONNEL COSTS*** | 462,655 | 517,071 | 653,000 |
| 110-51010-111 | Salaries, Classified | 376,591 | 416,951 | 519,500 |
| 110-51010-113 | Salaries, Other | 24,840 | 31,784 | 37,500 |
| 110-51010-704 | Payroll Taxes | 31,370 | 34,766 | 45,000 |
| 110-51010-706 | Retirement | 29,854 | 33,570 | 51,000 |
| 110-51010-200 | ***SUPPLIES*** | 1,485 | 2,004 | 3,500 |
| 110-51010-212 | Department Supplies | 1,485 | 2,004 | 3,500 |
| 110-51010-600 | ***GENERAL SERVICES*** | 80 | 359.98 | 2,000 |
| 110-51010-606 | Travel | - | - | 500 |
| 110-51010-630 | Education | 80 | 240 | 1,000 |
| 110-51010-633 | Prisoner Care | - | 120 | 500 |

51000 POLICE DEPARTMENT



FULLTIME EMPLOYEES

TOTAL EMPLOYEES

**110-52000
FIRE / RESCUE**

The Fire Department is responsible for preventing loss of life and property by preventing fires wherever possible, confining fires to their point of origin, and extinguishing fires with minimum loss when they do occur. Specific duties include answering fire calls in Gatlinburg and surrounding areas; conducting fire prevention inspections of commercial structures; and monitoring flood conditions. Departmental personnel also provide 24-hour emergency medical assistance and operate the City's advanced life support ambulance service. The total fire and rescue call made by the Department in FY2023-24 reflected 1,012 inside the corporate limits, 229 outside the City and 56 in the National Park. For the same period, the Ambulance Service made a total of 2,034 runs inside the City, 692 outside the corporate limits and 122 in the National Park.

Budget Information

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|----------------------|----------------------------------|---------------------|---------------------|-----------------------|
| 110-52000-000 | FIRE / RESCUE | 4,371,282 | 4,941,169 | 5,976,155 |
| 110-52000-100 | ***PERSONNEL COSTS*** | 3,703,003 | 3,989,955 | 4,773,500 |
| 110-52000-111 | Salaries, Classified | 2,666,770 | 2,919,656 | 3,450,500 |
| 110-52000-112 | Salaries, Temporary | 426,012 | 393,233 | 450,000 |
| 110-52000-113 | Salaries, Other | 128,929 | 153,464 | 165,000 |
| 110-52000-131 | Workers Comp Deductible | 1,153 | 1,000 | 1,500 |
| 110-52000-204 | Uniforms | 31,696 | 39,951 | 40,000 |
| 110-52000-704 | Payroll Taxes | 251,584 | 267,206 | 310,000 |
| 110-52000-706 | Retirement | 196,858 | 215,445 | 356,500 |
| 110-52000-200 | ***SUPPLIES*** | 140,060 | 156,963 | 176,825 |
| 110-52000-201 | Office Supplies | 1,959 | 2,156 | 4,500 |
| 110-52000-202 | Janitorial Supplies | 7,710 | 7,655 | 8,000 |
| 110-52000-203 | Vehicle Operation | 54,770 | 48,893 | 55,000 |
| 110-52000-205 | Ambulance Supplies | 62,737 | 75,711 | 80,825 |
| 110-52000-206 | Safety Equipment | 1,501 | 4,273 | 5,000 |
| 110-52000-207 | Tools | 1,007 | 1,024 | 1,000 |
| 110-52000-223 | Vol. Fire Supplies/Equipment | 10,376 | 17,251 | 22,500 |
| 110-52000-400 | ***MAINTENANCE*** | 127,503 | 111,217 | 122,500 |
| 110-52000-401 | Machinery Maintenance | 150 | 500 | 1,000 |
| 110-52000-402 | Buildings & Grounds Maintenance | 11,687 | 13,166 | 18,500 |
| 110-52000-404 | Vehicle Maintenance | 114,475 | 96,177 | 100,000 |
| 110-52000-406 | Communication System Maintenance | 1,191 | 1,374 | 3,000 |

* Part-time EMT/Paramedic Pool

Budget Information - Continued

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--------------------------------|----------------|----------------|----------------|
| | | Actual | Projected | Budget |
| 110-52000-600 | ***GENERAL SERVICES*** | 226,202 | 231,613 | 265,000 |
| 110-52000-601 | Telephone | 28,890 | 33,677 | 43,500 |
| 110-52000-606 | Travel | 611 | 1,938 | 3,500 |
| 110-52000-608 | Contracted Services | 138,931 | 139,388 | 155,000 * |
| 110-52000-630 | Education | 19,632 | 20,841 | 25,000 |
| 110-52000-631 | Utilities | 38,139 | 35,769 | 38,000 |
| 110-52000-700 | ***CONTINGENCY*** | 119,000 | 307,916 | 335,000 |
| 110-52000-777 | To Vehicle Replacement Fund | 119,000 | 307,916 | 335,000 |
| 110-52000-800 | ***CAPITAL OUTLAY*** | 55,515 | 143,505 | 303,330 |
| 110-52000-816 | Equipment Purchase/Replacement | 55,515 | 143,505 | 303,330 ** |

* Includes Ambulance Billing Fees

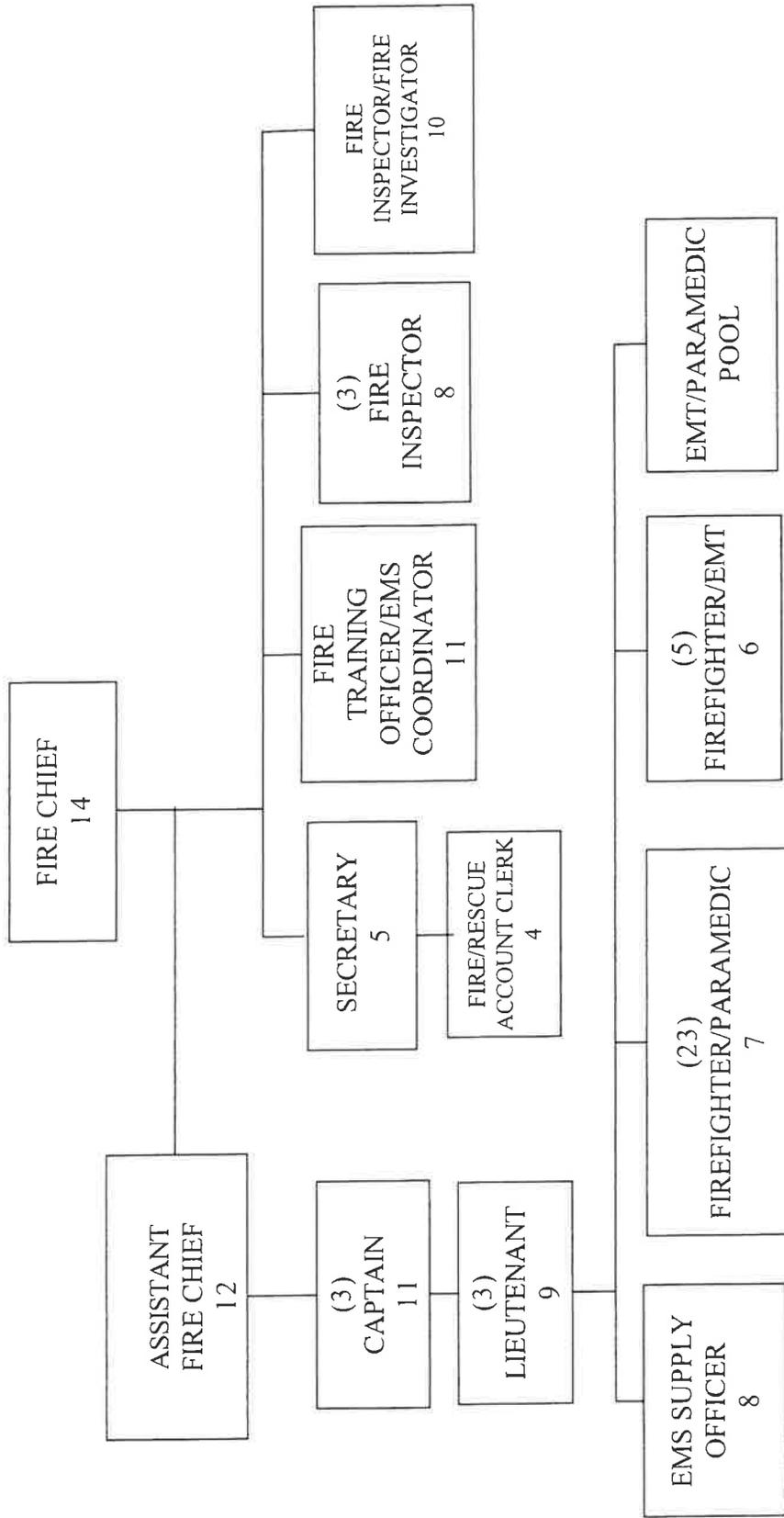
| | |
|---------------------------------------|----------------|
| ** Structural Fire Gear & Accessories | 65,800 |
| Water Rescue Gear & Accessories | 52,960 |
| Fire Hoses and Accessories | 39,350 |
| Positive Pressure Fan | 15,000 |
| Thermal Imaging Camera & Accessories | 11,000 |
| Power Hose Roller | 10,000 |
| Brushcutters, Saws, etc. | 16,020 |
| Wildland Fire Fighting Gear Sets (10) | 35,800 |
| Portable Generator | 8,400 |
| Rescue Struts (4) | 6,000 |
| Rescue Air Bags (2) | 30,000 |
| 360 Degree Investigation Camera | 13,000 |
| Total | 303,330 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|--|---------------|----------|----------|----------|
| 55280 | 6/30/2024 | VERIZON WIRELESS | 110-52000-201 | \$1,200 | \$0 | \$1,200 |
| 53767 | 6/14/2023 | G & W DIESEL SERVICES, INC. | 110-52000-206 | \$4,990 | \$1,501 | \$3,489 |
| 53283 | 1/17/2023 | CARL HATCHER FURNITURE COMPANY | 110-52000-402 | \$5,120 | \$2,500 | \$2,620 |
| 54490 | 12/8/2023 | TRUCKERS LIGHTHOUSE | 110-52000-404 | \$1,964 | \$0 | \$1,964 |
| 55258 | 6/28/2024 | LAND-AIR COMMUNICATIONS, INC. | 110-52000-406 | \$1,400 | \$0 | \$1,400 |
| 54714 | 2/9/2024 | AMBULANCE MEDICAL BILLING/NRG | 110-52000-608 | \$14,500 | \$8,331 | \$6,169 |
| 54304 | 10/19/2023 | MATTERPORT INC | 110-52000-816 | \$4,384 | \$3,920 | \$463 |
| 54325 | 10/23/2023 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-52000-816 | \$1,850 | \$1,173 | \$677 |
| 54718 | 2/12/2024 | AMERICAN ERT INC. | 110-52000-816 | \$8,592 | \$0 | \$8,592 |
| 54809 | 3/4/2024 | MUNICIPAL EMERGENCY SERVICES, INC. | 110-52000-816 | \$4,960 | \$0 | \$4,960 |
| 54949 | 4/17/2024 | MUNICIPAL EMERGENCY SERVICES, INC. | 110-52000-816 | \$9,068 | \$0 | \$9,068 |
| 54955 | 4/18/2024 | LOWE'S COMPANIES, INC. | 110-52000-816 | \$3,798 | \$0 | \$3,798 |
| 55013 | 5/1/2024 | SAFE INDUSTRIES | 110-52000-816 | \$15,335 | \$0 | \$15,335 |
| 55155 | 6/10/2024 | WAYNE BLALOCK'S HOME CENTER | 110-52000-816 | \$3,000 | \$0 | \$3,000 |
| 55158 | 6/11/2024 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-52000-816 | \$3,700 | \$0 | \$3,700 |
| 55161 | 6/11/2024 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-52000-816 | \$15,000 | \$14,040 | \$960 |
| 55175 | 6/13/2024 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-52000-816 | \$2,640 | \$0 | \$2,640 |
| 55225 | 6/24/2024 | NORTH AMERICAN FIRE EQUIPMENT COMPANY NAFECO | 110-52000-816 | \$2,520 | \$0 | \$2,520 |

52000 FIRE/RESCUE DEPARTMENT



FULLTIME EMPLOYEES 45
 TEMPORARY/SEASONAL EMPLOYEES 0 *
 TOTAL EMPLOYEES 45

*PART-TIME EMT/PARAMEDIC POOL

**110-25000
SERVICE CENTER**

The Service Center is responsible for the repair and maintenance of all City equipment. The facility improves public service and contributes to the efficient operation of the City by allowing all supplies and equipment to be maintained in one location.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-25000-000 SERVICE CENTER | 643,393 | 701,346 | 856,300 |
| 110-25000-100 ***PERSONNEL COSTS*** | 356,477 | 417,141 | 593,800 |
| 110-25000-111 Salaries, Classified | 290,423 | 341,854 | 485,000 |
| 110-25000-113 Salaries, Other | 8,020 | 6,747 | 8,500 |
| 110-25000-131 Workers Comp Deductible | - | 700 | 1,000 |
| 110-25000-204 Uniforms | 7,581 | 9,100 | 9,500 |
| 110-25000-704 Payroll Taxes | 23,594 | 27,442 | 42,500 |
| 110-25000-706 Retirement | 26,860 | 31,297 | 47,300 |
| 110-25000-200 ***SUPPLIES*** | 42,564 | 38,126 | 70,500 |
| 110-25000-201 Office Supplies | 3,333 | 4,144 | 4,500 |
| 110-25000-202 Janitorial Supplies | 1,993 | 3,419 | 3,000 |
| 110-25000-203 Vehicle Operation | 4,237 | 4,402 | 5,500 |
| 110-25000-206 Safety Equipment | 4,292 | 5,781 | 6,000 |
| 110-25000-207 Tools | 8,191 | 9,017 | 9,500 |
| 110-25000-212 Department Supplies | 20,518 | 11,363 | 42,000 * |
| 110-25000-400 ***MAINTENANCE*** | 91,990 | 43,419 | 35,000 |
| 110-25000-401 Machinery Maintenance | 8,212 | 10,991 | 12,000 |
| 110-25000-402 Buildings & Grounds Maintenance | 80,503 | 29,836 | 20,000 |
| 110-25000-404 Vehicle Maintenance | 3,275 | 2,592 | 3,000 |
| 110-25000-600 ***GENERAL SERVICES*** | 41,956 | 35,716 | 68,000 |
| 110-25000-601 Telephone | 2,710 | 3,213 | 6,000 |
| 110-25000-608 Contracted Services | 19,304 | 21,876 | 24,500 |
| 110-25000-630 Education | 280 | - | 7,500 |
| 110-25000-631 Utilities | 19,661 | 10,628 | 30,000 |
| 110-25000-700 ***CONTINGENCY*** | 6,500 | 7,150 | 8,000 |
| 110-25000-777 To Vehicle Replacement Fund | 6,500 | 7,150 | 8,000 |
| 110-25000-800 ***CAPITAL OUTLAY*** | 103,905 | 159,793 | 81,000 |
| 110-25000-816 Equipment Purchase/Replacement | 103,905 | 159,793 | 81,000 ** |

* Includes Write-off of Obsolete Inventory 28,000

** Includes:

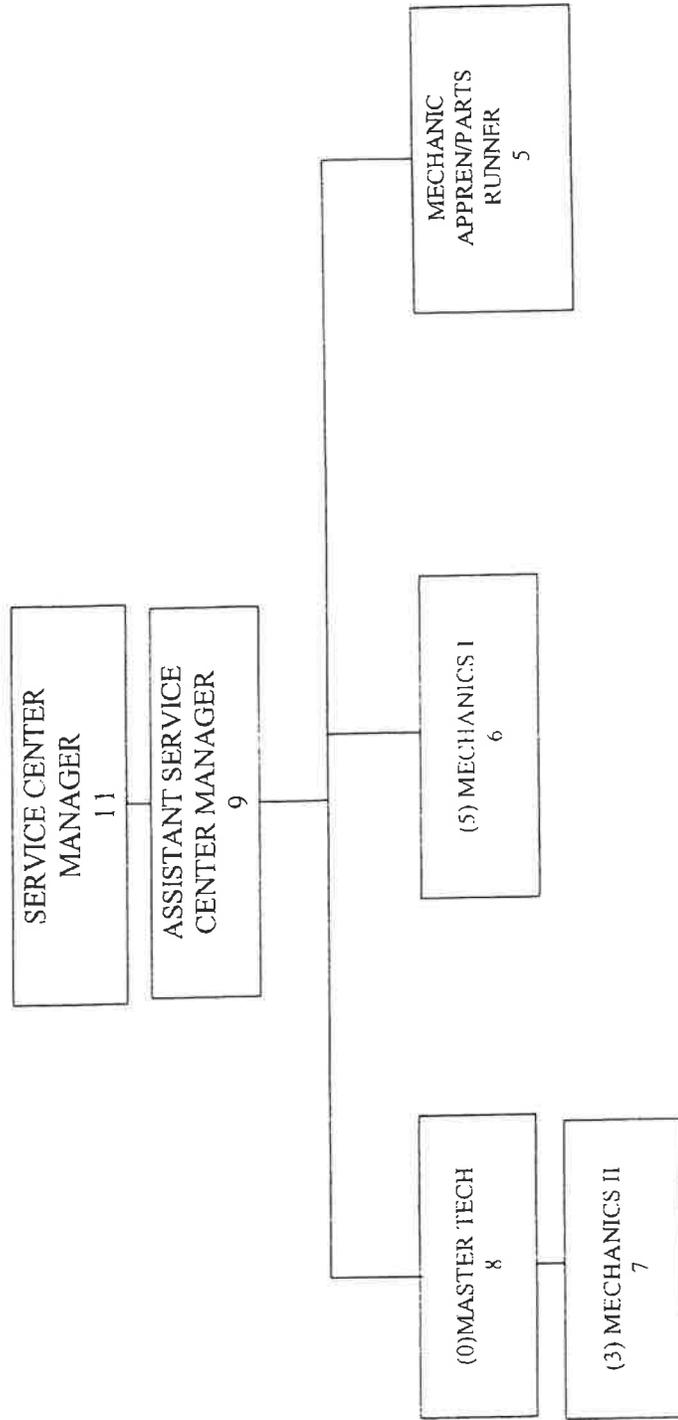
| | |
|--|--------|
| New Tire Changing Equipment for Trucks | 34,000 |
| Utility Box for Service Truck | 18,000 |
| New Scanner for Autos/Light Trucks | 12,000 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---|---------------|-----------|----------|-----------|
| 54752 | 2/20/2024 | MERRITT GARAGE DOORS AND SERVICES, INC. | 110-25000-402 | \$2,135 | \$1,985 | \$150 |
| 54726 | 2/21/2024 | PATTERSON POPE, INC. | 110-25000-816 | \$198,512 | \$79,405 | \$119,107 |
| 55227 | 6/24/2024 | LUBRICATION EQUIPMENT SERVICE, INC. | 110-25000-816 | \$24,639 | \$0 | \$24,639 |

25000 SERVICE CENTER



FULLTIME EMPLOYEES 11

TOTAL EMPLOYEES 11

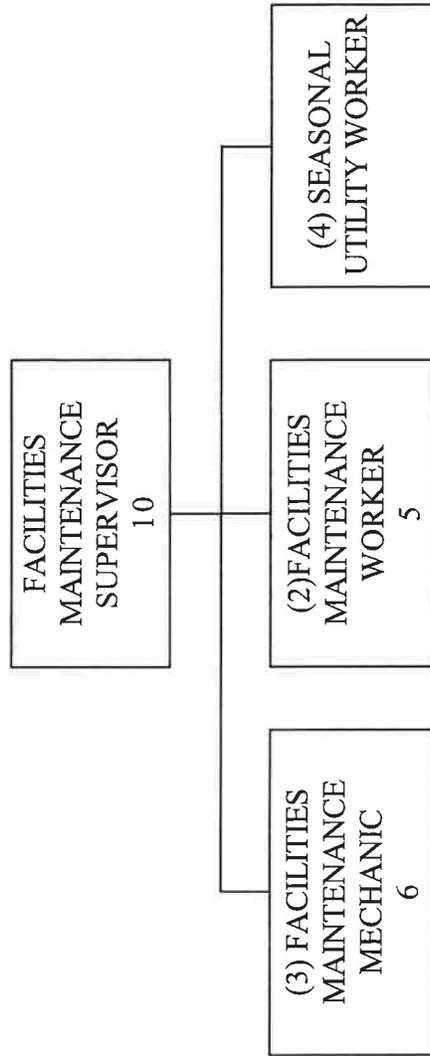
**110-43100
BUILDING MAINTENANCE**

The Building Maintenance Staff is responsible for the maintenance and repair of the various buildings owned by the City as well as City-wide Traffic Signalization. These buildings include: City Hall Complex, American Legion, Community Center, Shilling Center, Water Treatment Plant, Winter Lights Warehouse, Fire Halls, Public Works Facility, Library, Sanitation Building, Post Office and exterior maintenance of Welcome Centers and Special Events Office.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-43100-000 BUILDING MAINTENANCE | 353,592 | 396,324 | 511,300 |
| 110-43100-100 ***PERSONNEL COSTS*** | 278,091 | 312,837 | 415,300 |
| 110-43100-111 Salaries, Classified | 237,309 | 267,250 | 343,500 |
| 110-43100-113 Salaries, Other | 4,137 | 4,074 | 5,500 |
| 110-43100-131 Workers Comp Deductible | 967 | - | 800 |
| 110-43100-204 Uniforms | 1,654 | 2,789 | 4,500 |
| 110-43100-704 Payroll Taxes | 18,480 | 20,806 | 28,500 |
| 110-43100-706 Retirement | 15,544 | 17,918 | 32,500 |
| 110-43100-200 ***SUPPLIES*** | 15,773 | 15,188 | 20,500 |
| 110-43100-201 Office Supplies | 989 | 936 | 1,500 |
| 110-43100-202 Janitorial Supplies | 1,088 | 2,125 | 2,000 |
| 110-43100-203 Vehicle Operation | 7,845 | 4,287 | 7,500 |
| 110-43100-206 Safety Equipment | 1,971 | 1,352 | 2,000 |
| 110-43100-207 Tools | 3,881 | 6,488 | 7,500 |
| 110-43100-400 ***MAINTENANCE*** | 20,276 | 22,100 | 22,500 |
| 110-43100-402 Buildings & Grounds Maintenance | 16,286 | 17,452 | 17,500 |
| 110-43100-404 Vehicle Maintenance | 3,990 | 4,648 | 5,000 |
| 110-43100-600 ***GENERAL SERVICES*** | 25,276 | 29,200 | 32,500 |
| 110-43100-601 Telephone | 3,417 | 4,159 | 6,500 |
| 110-43100-608 Contracted Services | 21,763 | 24,806 | 25,000 |
| 110-43100-630 Education | 96 | 235 | 1,000 |
| 110-43100-700 ***CONTINGENCY*** | 10,000 | 11,000 | 12,000 |
| 110-43100-777 To Vehicle Replacement Fund | 10,000 | 11,000 | 12,000 |
| 110-43100-800 ***CAPITAL OUTLAY*** | 4,175 | 5,998 | 8,500 |
| 110-43100-842 Business Directional Signs | 4,175 | 5,998 | 8,500 |

43100 BUILDING MAINTENANCE DEPARTMENT



FULLTIME EMPLOYEES 6
 TEMPORARY EMPLOYEES/SEASONALS 4

TOTAL EMPLOYEES 10

**110-71000
STREET**

The Street Department is responsible for maintaining approximately 92 miles of City Streets in accordance with State Specifications. Specific duties include paving, resurfacing and ditching roads; cleaning and repairing storm drains, catch basins, and inlets; mending potholes; clearing, cutting and cleaning along right-of-ways; salting and sanding of roads in winter; repairing sidewalks and installing and maintaining street and traffic signs.

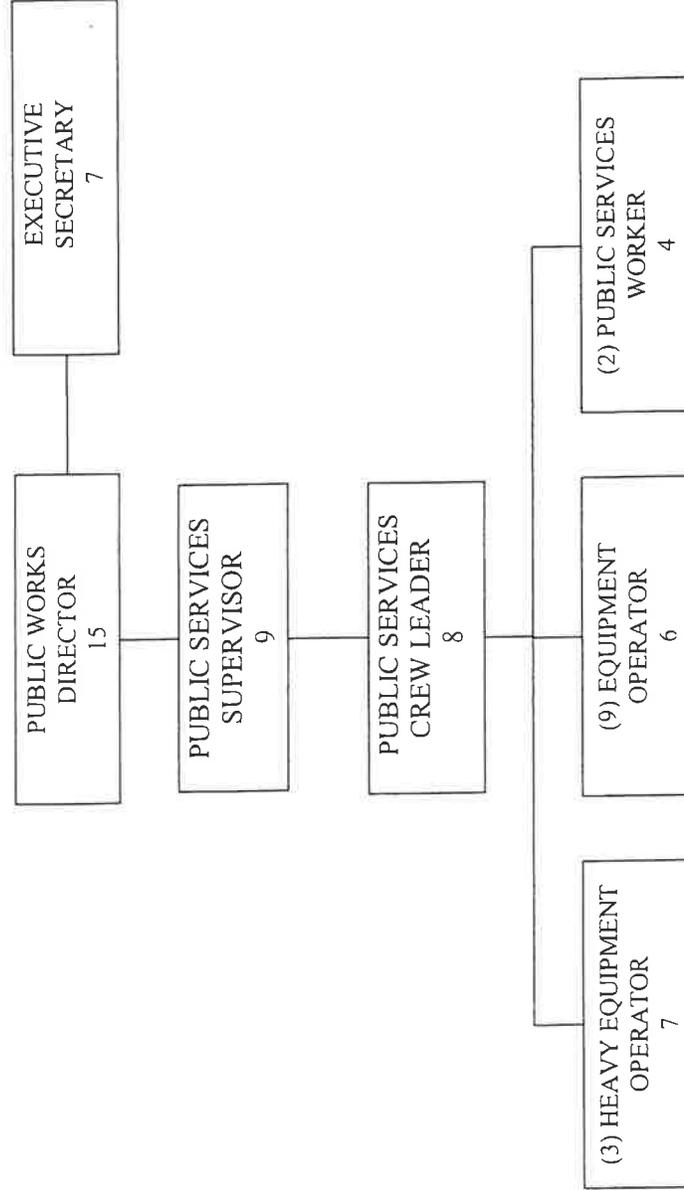
Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|----------------------------------|------------------|------------------|------------------|
| | | <u>Actual</u> | <u>Actual</u> | <u>Proposed</u> |
| 110-71000-000 | STREET DEPARTMENT | 1,410,647 | 1,920,568 | 2,281,575 |
| 110-71000-100 | ***PERSONNEL COSTS*** | 839,364 | 960,827 | 1,145,875 |
| 110-71000-111 | Salaries, Classified | 695,708 | 762,789 | 907,500 |
| 110-71000-113 | Salaries, Other | 50,552 | 57,918 | 60,500 |
| 110-71000-131 | Workers Comp Deductible | 530 | - | 1,000 |
| 110-71000-204 | Uniforms | 5,562 | 9,859 | 10,375 |
| 110-71000-607 | Car Allowance | 1,083 | - | - |
| 110-71000-704 | Payroll Taxes | 59,075 | 62,851 | 78,000 |
| 110-71000-706 | Retirement | 26,855 | 67,409 | 88,500 |
| 110-71000-200 | ***SUPPLIES*** | 104,473 | 98,139 | 134,500 |
| 110-71000-201 | Office Supplies | 295 | 619 | 1,000 |
| 110-71000-202 | Janitorial Supplies | 1,171 | 2,484 | 3,000 |
| 110-71000-203 | Vehicle Operation | 77,162 | 73,567 | 102,000 |
| 110-71000-206 | Safety Equipment | 3,512 | 4,263 | 6,500 |
| 110-71000-207 | Tools | 3,372 | 5,047 | 4,500 |
| 110-71000-212 | Department Supplies | 18,961 | 12,159 | 17,500 |
| 110-71000-400 | ***MAINTENANCE*** | 198,503 | 261,974 | 286,000 |
| 110-71000-402 | Buildings & Grounds Maintenance | 1,896 | 2,350 | 4,000 |
| 110-71000-404 | Vehicle Maintenance | 179,295 | 185,777 | 175,000 |
| 110-71000-406 | Communication System Maintenance | 7 | - | 7,000 |
| 110-71000-407 | Bridge Repair | - | - | 10,000 |
| 110-71000-431 | Snow Removal | 17,305 | 73,846 | 90,000 |
| 110-71000-600 | ***GENERAL SERVICES*** | 16,741 | 15,775 | 28,000 |
| 110-71000-601 | Telephone | 4,454 | 4,309 | 8,500 |
| 110-71000-606 | Travel | - | 58 | 1,000 |
| 110-71000-608 | Contracted Services | 7,156 | 3,591 | 7,500 |
| 110-71000-630 | Education | - | - | 1,000 |
| 110-71000-631 | Utilities | 5,131 | 7,818 | 10,000 |

Budget Information - Continued

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|------------------------------|----------------|----------------|----------------|
| | Actual | Projected | Budget |
| 110-71000-700 | 201,745 | 339,000 | 375,900 |
| ***CONTINGENCY*** | | | |
| 110-71000-703 | 745 | 269 | 900 |
| 110-71000-777 | 201,000 | 338,731 | 375,000 |
| 110-71000-800 | 49,821 | 244,854 | 311,300 |
| ***CAPITAL OUTLAY*** | | | |
| 110-71000-802 | 9,695 | 350 | 102,300 |
| 110-71000-816 | 39,393 | 242,786 | 199,000 * |
| 110-71000-860 | 732 | 1,718 | 10,000 |
| | | | |
| | | 176,000 | |
| * Tractor and Mowing Machine | | 13,000 | |
| Hotsy Pressure Washer | | 10,000 | |
| Concrete Grinder | | | |
| Total | | 199,000 | |

71000 STREET DEPARTMENT



17

FULLTIME EMPLOYEES

17

TOTAL EMPLOYEES

**110-41100
GOLF**

The Golf Department operates and maintains the 18 hole Gatlinburg Golf Course, including the clubhouse and golf carts. The Golf Course Manager and staff host numerous convention delegates and tournaments with 32,003 rounds of golf played on the 145 acre course in FY2023-24.

Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--|------------------|------------------|------------------|
| | | Actual | Actual | Proposed |
| 110-41100-000 | GOLF | 1,939,153 | 2,153,251 | 2,422,395 |
| 110-41100-100 | ***PERSONNEL COSTS*** | 829,987 | 925,041 | 1,130,500 |
| 110-41100-111 | Salaries, Classified | 557,862 | 620,526 | 721,500 |
| 110-41100-112 | Salaries, Temporary | 155,010 | 174,889 | 230,000 |
| 110-41100-113 | Salaries, Other | 14,234 | 17,218 | 25,000 |
| 110-41100-131 | Workers Comp Deductible | - | - | 900 |
| 110-41100-204 | Uniforms | 3,068 | 3,443 | 9,600 |
| 110-41100-704 | Payroll Taxes | 57,406 | 62,867 | 75,500 |
| 110-41100-706 | Retirement | 42,406 | 46,098 | 68,000 |
| 110-41100-200 | ***SUPPLIES*** | 405,154 | 538,705 | 564,500 |
| 110-41100-201 | Office Supplies | 3,743 | 5,507 | 5,000 |
| 110-41100-202 | Janitorial Supplies | 3,934 | 3,635 | 4,500 |
| 110-41100-203 | Vehicle Operation | 15,798 | 12,194 | 20,000 |
| 110-41100-207 | Tools | 1,989 | 1,952 | 2,000 |
| 110-41100-208 | Botanical & Agricultural | 70,307 | 86,860 | 108,000 |
| 110-41100-210 | Concession Supplies | 119,422 | 136,136 | 150,000 |
| 110-41100-211 | Golf Course Pro Shop Merchandise Purchases | 189,960 | 292,421 | 275,000 |
| 110-41100-400 | ***MAINTENANCE*** | 317,856 | 267,831 | 234,150 |
| 110-41100-401 | Machinery Maintenance | 36,249 | 35,818 | 40,000 |
| 110-41100-402 | Buildings & Grounds Maintenance | 205,912 | 49,132 | 125,000 * |
| 110-41100-415 | Land Maintenance | 72,617 | 178,839 | 66,650 |
| 110-41100-423 | Irrigation System Maintenance | 3,078 | 4,041 | 2,500 |

* Includes:

| | |
|---|--------|
| Renovation to First Tee - Clock, Flagstone Slab, etc. | 30,000 |
| Carpet for Golf Shop, Office, Members Lounge, etc. | 25,000 |

Budget Information - continued

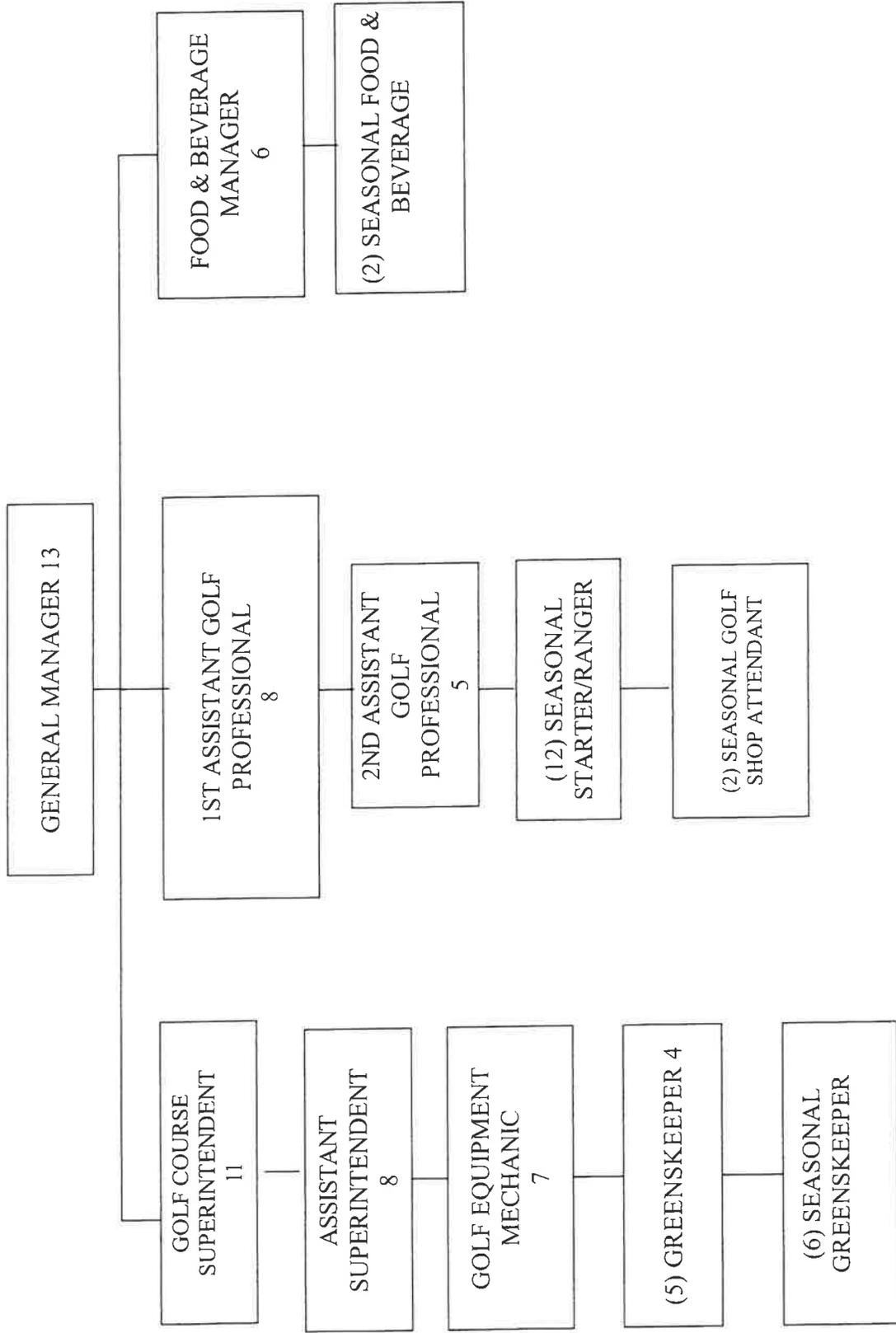
| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 110-41100-600 | ***GENERAL SERVICES*** | 200,490 | 231,753 | 275,500 |
| 110-41100-601 | Telephone | 12,555 | 14,791 | 18,500 |
| 110-41100-606 | Travel | - | 4,342 | 11,500 |
| 110-41100-608 | Contracted Services | 141,840 | 165,142 | 196,500 * |
| 110-41100-617 | Dues & Subscriptions | 3,315 | 2,346 | 4,000 |
| 110-41100-631 | Utilities | 42,780 | 45,131 | 45,000 |
| 110-41100-700 | ***CONTINGENCY*** | 9,500 | 10,450 | 12,000 |
| 110-41100-777 | To Vehicle Replacement Fund | 9,500 | 10,450 | 12,000 |
| 110-41100-800 | ***CAPITAL OUTLAY*** | 176,168 | 179,472 | 202,145 |
| 110-41100-816 | Equipment Purchase/Replacement | 176,168 | 179,472 | 202,145 ** |
| | * Includes Golf Cart Rental Agreement | | 40,272 | |
| | ** Workman 4-Wheel Drive 200 Gallon Sprayer | | \$ 76,444 | |
| | Ventrac 4520A Mower with 60" Deck | | \$ 55,905 | |
| | Toro ProCore 6485 | | \$ 43,721 | |
| | Toro Workman GTX Cart | | \$ 14,575 | |
| | Ryan Jr. Sod Cutter | | \$ 6,500 | |
| | Greens Groomer | | \$ 5,000 | |
| | | | 202,145 | |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|-------------------------------------|---------------|----------|----------|----------|
| 55253 | 6/27/2024 | SEVIER FARMERS CO-OP | 110-41100-204 | \$1,249 | \$0 | \$1,249 |
| 55255 | 6/28/2024 | ACUSHNET CO | 110-41100-204 | \$750 | \$0 | \$750 |
| 55257 | 6/28/2024 | TRI-STAR STITCHING | 110-41100-204 | \$928 | \$0 | \$928 |
| 55254 | 6/27/2024 | BWI COMPANIES INC | 110-41100-208 | \$2,561 | \$0 | \$2,561 |
| 55263 | 6/28/2024 | SIMPLOT TURF AND HORTICULTURE | 110-41100-208 | \$6,000 | \$0 | \$6,000 |
| 54838 | 3/14/2024 | SYSCO KNOXVILLE LLC | 110-41100-210 | \$7,500 | \$6,773 | \$727 |
| 54978 | 4/24/2024 | PEPSI-COLA COMPANY | 110-41100-210 | \$5,000 | \$4,705 | \$295 |
| 54186 | 9/21/2023 | JBT GOLF SUPPLY | 110-41100-211 | \$1,417 | \$0 | \$1,417 |
| 54873 | 3/24/2024 | ACUSHNET CO | 110-41100-211 | \$22,000 | \$20,139 | \$1,861 |
| 54891 | 4/2/2024 | JOSEPH ELLIOTT USA LLC | 110-41100-211 | \$3,000 | \$2,802 | \$198 |
| 55128 | 6/1/2024 | ACUSHNET CO | 110-41100-211 | \$15,000 | \$13,960 | \$1,040 |
| 55252 | 6/27/2024 | R & R PRODUCTS | 110-41100-401 | \$2,890 | \$0 | \$2,890 |
| 55273 | 6/28/2024 | JIM'S LOCK & KEY SHOP | 110-41100-402 | \$900 | \$0 | \$900 |
| 55107 | 5/28/2024 | PROFESSIONAL TURFGRASS SERVICES | 110-41100-415 | \$8,750 | \$0 | \$8,750 |
| 55200 | 6/18/2024 | CROSSROADS SOD FARM LLC | 110-41100-415 | \$7,500 | \$6,125 | \$1,375 |
| 55279 | 6/30/2024 | CORBIN TURF & ORNAMENTAL SUPPLY INC | 110-41100-415 | \$465 | \$0 | \$465 |
| 55278 | 6/30/2024 | SMITH TURF & IRRIGATION | 110-41100-423 | \$600 | \$0 | \$600 |
| 54094 | 9/4/2023 | JON'S GOLF CARS | 110-41100-608 | \$11,000 | \$9,900 | \$1,100 |
| 54084 | 9/1/2023 | SMITH TURF & IRRIGATION | 110-41100-816 | \$97,722 | \$0 | \$97,722 |
| 54085 | 9/1/2023 | SMITH TURF & IRRIGATION | 110-41100-816 | \$40,552 | \$38,993 | \$1,560 |
| 54089 | 9/1/2023 | SMITH TURF & IRRIGATION | 110-41100-816 | \$17,058 | \$0 | \$17,058 |
| 54848 | 3/18/2024 | TRACTOR SUPPLY CO. | 110-42200-208 | \$1,100 | \$0 | \$1,100 |
| 54740 | 2/16/2024 | BSN SPORTS | 110-42200-212 | \$1,590 | \$1,000 | \$590 |
| 54986 | 4/25/2024 | KATOM RESTAURANT SUPPLY, INC. | 110-42200-212 | \$2,549 | \$0 | \$2,549 |
| 55118 | 5/31/2024 | AMAZON CAPITAL SERVICES | 110-42200-212 | \$1,883 | \$1,603 | \$280 |
| 55130 | 6/3/2024 | WARD'S WOOD SHOP | 110-42200-212 | \$4,000 | \$0 | \$4,000 |
| 54609 | 1/19/2024 | STOWERS RENTS | 110-42200-235 | \$1,287 | \$0 | \$1,287 |
| 54659 | 1/30/2024 | NOVAK TROUT FARMS | 110-42200-235 | \$5,275 | \$0 | \$5,275 |
| 54422 | 11/16/2023 | SOUTHEASTERN BUILDERS, INC. | 110-42200-402 | \$2,241 | \$0 | \$2,241 |
| 54431 | 11/17/2023 | WILLIAMS HEATING & AIR, INC. | 110-42200-402 | \$5,252 | \$0 | \$5,252 |
| 54572 | 1/9/2024 | EXTREME VINYL GRAPHICS | 110-42200-402 | \$1,643 | \$1,110 | \$533 |
| 54700 | 2/7/2024 | MOST DEPENDABLE FOUNTAINS | 110-42200-402 | \$2,825 | \$0 | \$2,825 |

4110 GOLF



| | |
|------------------------------|-----------|
| FULLTIME EMPLOYEES | 12 |
| TEMPORARY/SEASONAL EMPLOYEES | 22 |
| TOTAL EMPLOYEES | 34 |

**110-42200
RECREATION**

The primary purpose of the Recreation Department is to provide leisure time activity for Gatlinburg residents and visitors in accordance with their expressed recreational and educational interests. The Recreation Department has operational and maintenance responsibility for Mynatt Park, Mills Park, Holt Park and the Community Center. This Department is also responsible for maintaining Gatlinburg's Tree City USA status and for landscaping around all City buildings, traffic islands and street right-of ways. Funding for Public Restrooms and the Trout Rearing Facility are also established in the Recreation Departmental Budget.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-42200-000 RECREATION | 2,729,774 | 3,113,722 | 3,536,145 |
| 110-42200-100 ***PERSONNEL COSTS*** | 1,605,103 | 1,824,149 | 2,247,800 |
| 110-42200-111 Salaries, Classified | 1,278,251 | 1,433,766 | 1,733,000 |
| 110-42200-112 Salaries, Temporary | 119,378 | 127,537 | 150,000 |
| 110-42200-113 Salaries, Other | 16,594 | 15,735 | 17,500 |
| 110-42200-131 Workers Comp Deductible | 393 | 1,500 | 1,500 |
| 110-42200-204 Uniforms | 7,720 | 20,152 | 12,000 |
| 110-42200-607 Car Allowance | 6,708 | 7,788 | 10,800 |
| 110-42200-704 Payroll Taxes | 111,680 | 122,584 | 151,500 |
| 110-42200-706 Retirement | 64,380 | 95,087 | 171,500 |
| 110-42200-200 ***SUPPLIES*** | 260,982 | 278,551 | 373,100 |
| 110-42200-201 Office Supplies | 3,186 | 3,034 | 5,000 |
| 110-42200-202 Janitorial Supplies | 57,964 | 55,117 | 60,000 |
| 110-42200-203 Vehicle Operation | 20,499 | 19,420 | 30,000 |
| 110-42200-207 Tools | 5,139 | 4,857 | 13,000 |
| 110-42200-208 Botanical & Agricultural | 58,136 | 63,663 | 85,000 |
| 110-42200-210 Concession Supplies | 8,869 | 8,119 | 10,000 |
| 110-42200-212 Department Supplies | 52,835 | 81,602 | 92,500 |
| 110-42200-235 Trout Supplies | 54,354 | 42,741 | 77,600 |
| 110-42200-400 ***MAINTENANCE*** | 257,223 | 280,522 | 216,200 |
| 110-42200-401 Machinery Maintenance | 14,013 | 21,428 | 14,200 |
| 110-42200-402 Buildings & Grounds Maintenance | 211,103 | 218,487 | 167,000 |
| 110-42200-404 Vehicle Maintenance | 18,414 | 35,342 | 20,000 |
| 110-42200-426 Pool Maintenance | 13,693 | 5,265 | 15,000 |

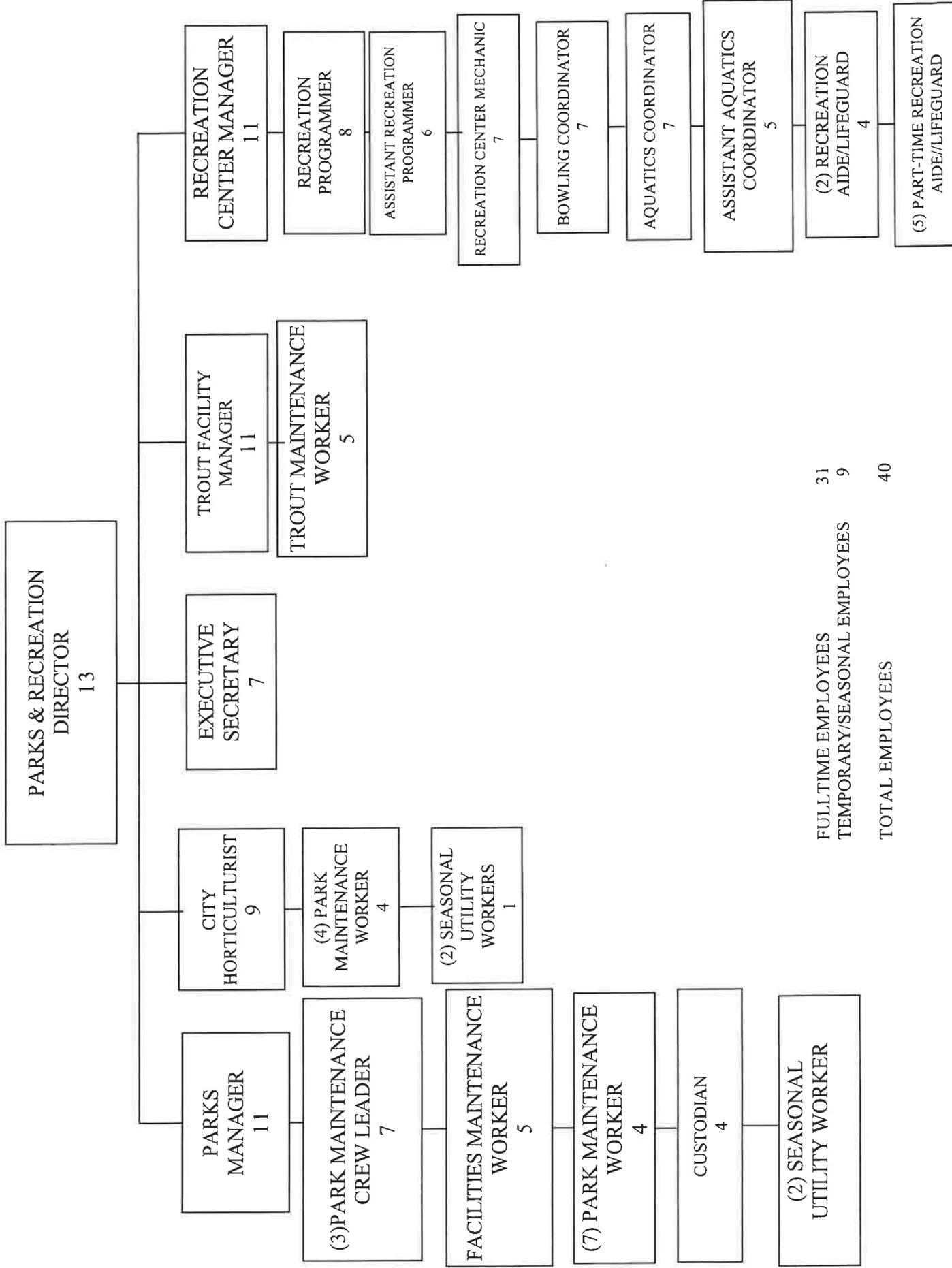
Budget Information - Continued

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---|----------------|----------------|----------------|
| Detail | | Actual | Actual | Proposed |
| 110-42200-600 | ***GENERAL SERVICES*** | 372,459 | 348,077 | 383,300 |
| 110-42200-601 | Telephone | 15,786 | 17,755 | 22,500 |
| 110-42200-606 | Travel | 61 | 4,455 | 5,000 |
| 110-42200-608 | Contracted Services | 149,087 | 143,092 | 159,000 * |
| 110-42200-617 | Dues & Subscriptions | 4,102 | 1,892 | 3,000 |
| 110-42200-630 | Education | 7,873 | 5,527 | 8,800 |
| 110-42200-631 | Utilities | 195,550 | 175,357 | 185,000 |
| 110-42200-700 | ***CONTINGENCY*** | 92,320 | 121,297 | 143,500 |
| 110-42200-701 | Special Events/Community Projects | 22,320 | 21,885 | 33,500 ** |
| 110-42200-777 | To Vehicle Replacement Fund | 70,000 | 99,412 | 110,000 |
| 110-42200-800 | ***CAPITAL OUTLAY*** | 141,687 | 261,127 | 172,245 |
| 110-42200-816 | Equipment Purchase/Replacement | 141,687 | 261,127 | 172,245 *** |
| | * Includes Public Restroom Cleaning Services | | 65,000 | |
| | ** Smoky Mountain Basketball Classic | | 18,000 | |
| | Winter Basketball Classic | | 10,000 | |
| | Rocky Top Soccer | | 3,000 | |
| | Memorial Tree Program | | 2,500 | |
| | | | <u>33,500</u> | |
| | *** Includes: | | | |
| | 6" Diesel back-up pump for Trout Farm | | 50,000 | |
| | Bobcat E/O Excavator for Trout Pier | | 30,000 | |
| | John Deere HPX-815E Work Series Utility Gator | | 18,500 | |
| | Mills Baseball Fence | | 20,000 | |
| | Starting Blocks for Pool with Anchors (6) | | 27,000 | |

OPEN PURCHASE ORDERS REPORT
 FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|--|---------------|----------|----------|---------|
| 55049 | 5/10/2024 | FOOTHILLS AUDIO VIDEO | 110-42200-402 | \$17,541 | \$14,741 | \$2,800 |
| 55068 | 5/15/2024 | BLUEGRASS RECREATION SALES & INSTALLATION, LLC | 110-42200-402 | \$1,728 | \$0 | \$1,728 |
| 55073 | 5/16/2024 | MOUNTAIN MACHINE & WELDING | 110-42200-402 | \$4,150 | \$0 | \$4,150 |
| 55131 | 6/3/2024 | GLOBALINDUSTRIAL.COM/GLOBAL EQUIPMENT CO, INC. | 110-42200-402 | \$6,000 | \$0 | \$6,000 |
| 55187 | 6/17/2024 | TINDELL'S | 110-42200-402 | \$2,261 | \$0 | \$2,261 |
| 55247 | 6/27/2024 | ELTON IMPROVEMENT LLC | 110-42200-402 | \$6,000 | \$0 | \$6,000 |
| 54105 | 9/6/2023 | CITY WIDE FACILITY SOLUTIONS | 110-42200-608 | \$54,020 | \$45,456 | \$8,564 |
| 54211 | 9/28/2023 | E SOLUTIONS FOR BUILDINGS LLC | 110-42200-608 | \$6,200 | \$4,650 | \$1,550 |
| 54221 | 9/15/2023 | KONE, INC. | 110-42200-608 | \$7,600 | \$7,020 | \$580 |
| 55220 | 6/21/2024 | MORRISTOWN AUTOMATIC SPRINKLER, INC. | 110-42200-608 | \$1,200 | \$825 | \$375 |
| 53685 | 5/23/2023 | BRANDON'S INC. | 110-42200-701 | \$1,166 | \$0 | \$1,166 |

42200 RECREATION



FULLTIME EMPLOYEES 31
 TEMPORARY/SEASONAL EMPLOYEES 9
 TOTAL EMPLOYEES 40

**110-85000
CAPITAL PROJECTS**

This Departmental Budget is presented to account for Capital Projects which are funded out of the General Fund and to account for the Storm Drainage Management Program.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 110-85000-000 CAPITAL PROJECTS | 482,959 | 63,857 | 525,175 |
| 110-85000-800 ***CAPITAL OUTLAY*** | 482,959 | 63,857 | 525,175 |
| 110-85000-816 Equipment Purchase/Replacement | 400,000 | 50,000 | 465,175 * |
| 110-85000-894 Storm Drainage Management Program | 82,959 | 13,857 | 60,000 |

* Contribution to Airport Authority for Cost and Lost Revenue related to Runway Project.

**STORM WATER MANAGEMENT PROGRAM
PROPOSED PROJECTS
FY 2024-2025**

| <u>Road Name</u> | | <u>Costs</u> |
|-------------------|--------------|------------------|
| Dudley Creek | \$ | 6,000 |
| Hidden Hills Road | | 6,000 |
| Ski Mountain Road | | 7,000 |
| King Road | | 3,000 |
| Cardinal Drive | | 7,000 |
| Woodland Road | | 7,000 |
| Bruce Road | | 4,000 |
| Loop Road | | 6,000 |
| Cartertown Road | | 4,000 |
| Low Gap Road | | 5,000 |
| South Baden Drive | | 2,000 |
| Windswept Road | | <u>3,000</u> |
| | TOTAL | \$ 60,000 |

Based @ \$29.25 ton as at July 9, 2024

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-----------------------------|---------------|-------------|----------|-------------|
| 54176 | 9/18/2023 | G & W DIESEL SERVICES, INC. | 110-85000-816 | \$2,183,422 | \$0 | \$2,183,422 |
| 54119 | 9/7/2023 | VULCAN MATERIALS FINANCE | 110-85000-894 | \$49,450 | \$8,168 | \$41,281 |

PROPRIETARY FUNDS SECTION

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

Sewer Sales Five Year Comparison



Water Sales Five Year Comparison



UTILITY FUNDS

Revenue Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 411-30000-000 | WASTEWATER REVENUES | 6,930,087 | 5,512,421 | 6,287,500 |
| 411-36000-000 | <i>Intrafund Transfers</i> | 1,126,500 | - | - |
| 411-36827-000 | Transfers from Other Funds | 1,126,500 | - | - |
| 411-38000-000 | ***UTILITY OPERATING REVENUES*** | 4,498,220 | 5,071,405 | 5,762,500 |
| 411-38192-000 | Penalties | 7,622 | 14,328 | 12,500 |
| 411-38193-000 | Connections | 251,316 | 178,950 | 175,000 |
| 411-38194-000 | Administrative Charge | 13,071 | 13,441 | 15,000 |
| 411-38210-000 | Sewer Sales | 4,226,212 | 4,864,687 | 5,560,000 |
| 411-39000-000 | *** OTHER FINANCING SOURCES *** | 1,305,367 | 441,016 | 525,000 |
| 411-34910-000 | Interest Income | 726,613 | 436,516 | 520,000 |
| 411-35990-000 | Miscellaneous Income | 572,657 | - | 5,000 |
| 411-39932-000 | Gain/Loss on Disposal | 6,097 | 4,500 | - |
| | From/(To) Operating Capital | | 6,042,942 | - |
| | Total for Appropriation | | | 6,287,500 |
| | | | | |
| 412-30000-000 | WATER REVENUES | 3,938,665 | 4,530,129 | 4,987,732 |
| 412-38000-000 | ***UTILITY OPERATING REVENUES*** | 3,774,655 | 4,284,977 | 4,777,732 |
| 412-38110-000 | Water Sales | 3,265,305 | 3,902,044 | 4,440,000 |
| 412-38192-000 | Penalties | 7,070 | 12,467 | 10,000 |
| 412-38193-000 | Connections | 472,210 | 339,280 | 293,732 |
| 412-38194-000 | Administrative Charge | 26,328 | 26,928 | 30,000 |
| 412-38195-000 | Cut Off/Reconnect | 3,742 | 4,259 | 4,000 |
| 412-39000-000 | *** OTHER FINANCING SOURCES *** | 145,127 | 212,668 | 210,000 |
| 412-34910-000 | Interest Income | 83,226 | 162,748 | 170,000 |
| 412-35990-000 | Miscellaneous Income | 51,113 | 49,921 | 40,000 |
| | From/(To) Operating Capital | | 167,620 | - |
| | Total for Appropriation | | | 4,987,732 |

**BUDGET SUMMARY
UTILITY FUNDS**

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|------------------------------------|-------------------|-------------------|-------------------|
| REVENUES | Actual | Actual | Proposed |
| Wastewater Total for Appropriation | 6,930,087 | 5,512,421 | 6,287,500 |
| Water Total for Appropriation | 3,938,665 | 4,530,129 | 4,987,732 |
| Total | 10,868,752 | 10,042,550 | 11,275,232 |
| | | | |
| EXPENDITURES | | | |
| Wastewater Fund Total | 2,599,853 | 10,640,803 | 5,150,423 |
| Water Fund Total | 2,466,310 | 4,027,276 | 3,916,559 |
| Utility Maintenance Total | 1,517,423 | 1,829,121 | 2,208,250 |
| Total | 6,583,586 | 16,497,200 | 11,275,232 |

**411
WASTEWATER FUND**

The Wastewater Fund is a self-supporting utility which collects and treats sewage. The operation of the plant and the various pump stations is contracted to Veolia Water North America with the collection system function remaining within the City's Utilities Maintenance Department. Capital Outlay Projects proposed in this Fund are prioritized and funded according to the utility's available revenues and usage of operating capital.

Budget Information

| Detail | <u>2022-2023</u> | <u>2023-2024</u> | <u>2024-2025</u> |
|---|------------------|------------------|------------------|
| | Actual | Actual | Proposed |
| 411-31010-000 OPERATIONS OF UTILITIES | 2,582,262 | 3,591,724 | 3,974,423 |
| 411-31010-400 ***MAINTENANCE*** | 12,446 | 30,337 | 26,000 |
| 411-31010-401 Machinery Maintenance | 12,446 | 28,113 | 25,000 |
| 411-31010-402 Buildings & Grounds Maintenance | - | 2,224 | 1,000 |
| 411-31010-600 ***GENERAL SERVICES*** | 92,301 | 130,418 | 179,000 |
| 411-31010-602 Audit | 3,000 | 3,000 | 4,000 |
| 411-31010-608 Contracted Services | 36,659 | 69,937 | 106,000 |
| 411-31010-620 General Liability Insurance | 20,000 | 20,000 | 22,000 |
| 411-31010-631 Utilities | 4,914 | 4,329 | 6,000 |
| 411-31010-636 Property & Casualty Insurance | 10,000 | 12,000 | 13,500 |
| 411-31010-645 Billing Expense | 17,728 | 21,152 | 27,500 |
| 411-31010-700 ***CONTINGENCY*** | 2,452,098 | 2,804,985 | 3,073,423 |
| 411-31010-211 Chemical Supplies | 259,822 | 231,906 | 230,000 |
| 411-31010-217 Note/Bond Issue Costs | - | 55,238 | - |
| 411-31010-707 Debt Service Principal | - | 280,000 | 545,000 |
| 411-31010-708 Debt Service Interest | 632,458 | 680,973 | 672,423 |
| 411-31010-718 Property Taxes | 5,000 | 5,000 | 25,000 |
| 411-31010-736 Sewer Plant Operation Contract | 1,554,818 | 1,551,868 | 1,601,000 |
| 411-31010-800 ***CAPITAL OUTLAY*** | 25,418 | 625,985 | 696,000 |
| 411-31010-816 Equipment Purchase/Replacement | 25,418 | 625,985 | 696,000 * |
| | | 350,000 | |
| * Replacement of Small Sewer Cleaner/Vacuum Truck | | 250,000 | |
| Large Backhoe Replacement | | 96,000 | |
| 2 Pickup Trucks | | <u>696,000</u> | |

Budget Information

Detail

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--------------------------------------|------------------|------------------|------------------|
| | | Actual | Actual | Proposed |
| 411-31030-000 | CAPITAL OUTLAY | 17,592 | 7,049,078 | 1,176,000 |
| 411-31030-835 | System Extensions | 12,316 | - | 95,000 |
| 411-31030-837 | Wastewater Treatment Plant Expansion | - | 5,724,304 | - |
| 411-31030-855 | Capital Improvements Program | - | 1,323,049 | 1,075,000 * |
| 411-31030-869 | Connections to System | 5,275 | 1,725 | 6,000 |

| | |
|------------------------------------|-------------------------|
| * Newman Road Lift Station | 650,000 |
| Shields View Drive Sewer Extension | 425,000 |
| | <u>1,075,000</u> |

Budget Information Totals

| | 2022-2023 | 2023-2024 | 2024-2025 |
|-----------------------|-------------------------|--------------------------|-------------------------|
| | Actual | Actual | Proposed |
| Operations Total | 2,582,262 | 3,591,724 | 3,974,423 |
| Capital Outlay Total | 17,592 | 7,049,078 | 1,176,000 |
| Wastewater Fund Total | <u>2,599,853</u> | <u>10,640,803</u> | <u>5,150,423</u> |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|---------------------------------|---------------|--------------|-------------|-------------|
| 54842 | 3/15/2024 | AERZEN USA CORPORATION | 411-31010-608 | \$19,639 | \$0 | \$19,639 |
| 55017 | 5/2/2024 | GRIFFIN DEWATERING | 411-31010-608 | \$2,500 | \$125 | \$2,375 |
| 55018 | 5/2/2024 | STOWERS MACHINERY CORP. | 411-31010-608 | \$6,120 | \$0 | \$6,120 |
| 53143 | 11/14/2022 | STOWERS MACHINERY CORP. | 411-31010-816 | \$30,622 | \$0 | \$30,622 |
| 54560 | 1/4/2024 | STOWERS MACHINERY CORP. | 411-31010-816 | \$6,838 | \$0 | \$6,838 |
| 55120 | 5/22/2024 | HURST EXCAVATING | 411-31030-812 | \$803,430 | \$0 | \$803,430 |
| 53152 | 11/16/2022 | FOAM-CRETE, INC. OF CHATTANOOGA | 411-31030-837 | \$74,387 | \$58,833 | \$15,554 |
| 53571 | 3/1/2023 | SOUTHERN CONSTRUCTORS, INC. | 411-31030-837 | \$10,000,000 | \$8,978,832 | \$1,021,168 |
| 54299 | 10/17/2023 | FOAM-CRETE, INC. OF CHATTANOOGA | 411-31030-837 | \$19,140 | \$0 | \$19,140 |
| 54507 | 12/15/2023 | FOXPE, LLC | 411-31030-837 | \$140,000 | \$77,786 | \$62,215 |
| 54627 | 1/23/2024 | SOUTHERN CONSTRUCTORS, INC. | 411-31030-837 | \$225,000 | \$0 | \$225,000 |
| 55015 | 4/17/2024 | SOUTHERN CONSTRUCTORS, INC. | 411-31030-837 | \$1,546,368 | \$0 | \$1,546,368 |
| 55076 | 5/16/2024 | VEOLIA WATER NORTH AMERICA | 411-31030-837 | \$9,900 | \$0 | \$9,900 |
| 55162 | 6/11/2024 | FOXPE, LLC | 411-31030-837 | \$235,211 | \$9,054 | \$226,157 |
| 53054 | 10/19/2022 | C2RL, INC. ENGINEERS | 411-31030-855 | \$51,500 | \$41,890 | \$9,610 |
| 53062 | 10/25/2022 | C2RL, INC. ENGINEERS | 411-31030-855 | \$24,700 | \$18,450 | \$6,250 |
| 53801 | 6/20/2023 | SOUTHERN CONSTRUCTORS, INC. | 411-31030-855 | \$1,985,475 | \$1,385,092 | \$600,383 |
| 54044 | 8/24/2023 | VULCAN MATERIALS FINANCE | 411-31030-855 | \$26,000 | \$18,874 | \$7,126 |
| 54166 | 9/15/2023 | C2RL, INC. ENGINEERS | 411-31030-855 | \$24,700 | \$20,285 | \$4,415 |
| 55178 | 6/13/2024 | CHARLES BLALOCK & SONS, INC. | 411-31030-855 | \$14,000 | \$0 | \$14,000 |

FISCAL YEAR 2025

411 SEWER FUND

DEBT SERVICE REQUIREMENTS

| Bonds | Int. Rate | Principal Due | Interest Due | Total Prin. & Int. Due | Remaining Principal | Remaining Interest | Total Principal & Interest Remaining |
|---|-----------|---------------------|---------------------|------------------------|------------------------|------------------------|--------------------------------------|
| 3,650,000 - Series 2016 Gen Oblig Bonds Dated 10/20/16 | 1.98% | 120,000.00 | 35,585.00 | 155,585.00 | 1,615,000.00 | 227,610.00 | 1,842,610.00 |
| \$27,385,000 - Series 2020A General Obligation Bonds Dated 5/29/2020 Sewer Portion - \$1,635,000 126 Portion - \$23,330,000 Water Portion - \$2,420,000 | 2.35% | 70,000.00 | 46,112.50 | 116,112.50 | 1,320,000.00 | 295,381.30 | 1,615,381.30 |
| \$9,685,000 - Series 2021 Gen Oblig Bonds Dated 12/10/21 | 2.08% | 255,000.00 | 224,331.26 | 479,331.26 | 9,330,000.00 | 3,095,762.74 | 12,425,762.74 |
| \$9,820,000 - Series 2022 Gen Oblig Bonds Dated 5/20/22 | 3.69% | 100,000.00 | 366,393.76 | 466,393.76 | 9,720,000.00 | 5,782,918.94 | 15,502,918.94 |
| \$4,995,000 - Series 2024A General Obligation Bonds Dated 6/7/2024 Sewer Portion - \$2,000,000 Water Portion - \$2,995,000 | 4.07% | 45,000.00 | 82,895.00 | 127,895.00 | 1,955,000.00 | 1,145,300.00 | 3,100,300.00 |
| TOTAL SEWER FUND | | \$590,000.00 | \$755,317.52 | \$1,345,317.52 | \$23,940,000.00 | \$10,546,972.98 | \$34,486,972.98 |

**412
WATER FUND**

The Water Fund is a self-supporting utility that purifies and distributes water to residential and commercial users. Capital Outlay Projects proposed in this Fund are prioritized and funded according to the utility's available revenues and usage of fund balance.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 412-31010-000 OPERATIONS OF UTILITIES | 2,329,240 | 3,306,749 | 3,541,559 |
| 412-31010-100 ***PERSONNEL COSTS*** | 485,781 | 579,935 | 686,800 |
| 412-31010-111 Salaries, Classified | 344,942 | 384,162 | 447,000 |
| 412-31010-113 Salaries, Other | 27,787 | 32,434 | 42,000 |
| 412-31010-204 Uniforms | 2,724 | 4,615 | 6,000 |
| 412-31010-607 Car Allowance | 5,196 | 5,196 | 10,800 |
| 412-31010-609 Workers Compensation Insurance | 4,695 | 5,000 | 5,000 |
| 412-31010-621 Hospitalization Insurance | 59,983 | 70,105 | 72,500 |
| 412-31010-623 Dental Insurance | 2,158 | 2,556 | 3,000 |
| 412-31010-629 Life, AD&D, Disability Insurance | 1,200 | 1,422 | 1,500 |
| 412-31010-704 Payroll Taxes | 29,836 | 32,926 | 39,500 |
| 412-31010-706 Retirement | (4,056) | 29,624 | 44,500 |
| 412-31010-728 Longevity Pay | 11,315 | 11,894 | 15,000 |
| 412-31010-200 ***SUPPLIES*** | 207,712 | 247,513 | 249,500 |
| 412-31010-201 Office Supplies | 2,342 | 1,021 | 3,000 |
| 412-31010-202 Janitorial Supplies | 576 | 1,009 | 1,500 |
| 412-31010-203 Vehicle Operation | 1,203 | 864 | 1,500 |
| 412-31010-206 Safety Equipment | 2,228 | 3,176 | 3,500 |
| 412-31010-207 Tools | 2,351 | 7,725 | 5,000 |
| 412-31010-211 Chemical Supplies | 180,091 | 217,896 | 210,000 |
| 412-31010-213 Laboratory | 18,922 | 15,822 | 25,000 |
| 412-31010-400 ***MAINTENANCE*** | 116,265 | 635,169 | 495,000 |
| 412-31010-401 Machinery Maintenance | 15,264 | 21,029 | 20,000 |
| 412-31010-402 Buildings & Grounds Maintenance | 7,102 | 8,518 | 9,000 |
| 412-31010-404 Vehicle Maintenance | 157 | - | 1,000 |
| 412-31010-410 Water Tank Maintenance | 93,743 | 605,622 | 465,000 |

Operations of Utilities ... continued

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|-------------------------------------|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 412-31010-600 | ***GENERAL SERVICES*** | 1,419,161 | 1,403,723 | 1,568,100 |
| 412-31010-601 | Telephone | 6,882 | 7,761 | 11,500 |
| 412-31010-602 | Audit | 3,000 | 3,000 | 4,000 |
| 412-31010-606 | Travel | - | - | 2,500 |
| 412-31010-608 | Contracted Services | 238,800 | 219,931 | 207,600 * |
| 412-31010-619 | Purchase of Water from Pigeon Forge | 732,895 | 722,372 | 875,000 |
| 412-31010-620 | General Liability Insurance | 19,000 | 19,000 | 21,000 |
| 412-31010-630 | Education | 750 | 4,650 | 5,000 |
| 412-31010-631 | Utilities | 378,311 | 379,240 | 385,000 |
| 412-31010-636 | Property & Casualty Insurance | 22,000 | 27,000 | 29,000 |
| 412-31010-645 | Billing Expense | 17,523 | 20,769 | 27,500 |
| 412-31010-700 | ***CONTINGENCY*** | 82,367 | 260,732 | 377,159 |
| 412-31010-707 | Debt Service Principal | - | 100,000 | 170,000 |
| 412-31010-708 | Debt Service Interest | 77,367 | 73,013 | 192,159 |
| 412-31010-718 | Property Taxes | 5,000 | 5,000 | 15,000 |
| 412-31010-800 | ***CAPITAL OUTLAY*** | 17,954 | 179,678 | 165,000 |
| 412-31010-816 | Equipment Purchase/Replacement | 17,954 | 179,678 | 165,000 ** |

* Includes:

Sevier Water Board Payments 70,970

** Pump Station Improvements

125,000

Newman Road Water Tank Fencing 40,000

Total 165,000

Budget Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|---|----------------|----------------|----------------|
| | Actual | Actual | Proposed |
| 412-31030-000 CAPITAL OUTLAY | 137,069 | 720,528 | 375,000 |
| 412-31030-835 System Extensions | 10,928 | 7,915 | 25,000 |
| 412-31030-855 Capital Improvements Program | - | 19,475 | 85,000 * |
| 412-31030-869 Connections to System | 82,047 | 116,773 | 95,000 |
| 412-31030-874 Glades to Buckhorn Extension - Water | 125 | 125 | - |
| 412-31030-877 ARP Non-Collaborative Grant Engineering | 22,660 | 249,610 | - |
| 412-31030-882 ARP County-wide Collaborative Grant | - | 85,805 | - |
| 412-31030-890 2 Inch Pipe Replacement | - | 24,045 | 85,000 |
| 412-31030-892 AC Pipe Replacement | 21,308 | 46,590 | 85,000 ** |
| 412-31030-896 North-end Water Tank Analysis | - | 9,500 | - |

* Ski Mountain #1 Pump Station Improvements

** Loop Road, lower end

Budget Information Totals

| | 2022-2023 | 2023-2024 | 2024-2025 |
|-------------------------|------------------|------------------|------------------|
| | Actual | Projected | Budget |
| Operations Total | 2,329,240 | 3,306,749 | 3,541,559 |
| Capital Outlay Total | 137,069 | 720,528 | 375,000 |
| Water Fund Total | 2,466,310 | 4,027,276 | 3,916,559 |

OPEN PURCHASE ORDERS REPORT
FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|--|---------------|-----------|-----------|-----------|
| 53306 | 1/23/2023 | C2RL, INC. ENGINEERS | 412-31010-410 | \$10,000 | \$3,388 | \$6,612 |
| 54164 | 9/15/2023 | C2RL, INC. ENGINEERS | 412-31010-410 | \$17,500 | \$17,070 | \$430 |
| 54687 | 2/5/2024 | INSTRUMENTATION SERVICES, INC. | 412-31010-410 | \$7,249 | \$0 | \$7,249 |
| 54722 | 2/12/2024 | G&L TANK SANDBLASTING AND COATINGS LLC | 412-31010-410 | \$265,000 | \$253,000 | \$12,000 |
| 54917 | 4/11/2024 | SHOEMAKER'S FENCING INC. | 412-31010-410 | \$4,500 | \$2,500 | \$2,000 |
| 55019 | 5/2/2024 | STOWERS MACHINERY CORP. | 412-31010-410 | \$2,925 | \$0 | \$2,925 |
| 55063 | 5/14/2024 | LONDON ELECTRIC COMPANY, INC. | 412-31010-410 | \$1,000 | \$780 | \$220 |
| 55075 | 5/16/2024 | SHOEMAKER'S FENCING INC. | 412-31010-410 | \$21,800 | \$0 | \$21,800 |
| 55176 | 6/13/2024 | JIM'S HTG., REFR. & AIR COND., INC. | 412-31010-410 | \$2,500 | \$0 | \$2,500 |
| 54212 | 9/28/2023 | STOWERS MACHINERY CORP. | 412-31010-608 | \$9,101 | \$5,449 | \$3,652 |
| 54260 | 10/5/2023 | ROBERT J YOUNG COMPANY | 412-31010-608 | \$2,781 | \$0 | \$2,781 |
| 55133 | 6/3/2024 | SW SERVICES INC | 412-31010-608 | \$24,919 | \$0 | \$24,919 |
| 55137 | 6/5/2024 | C2RL, INC. ENGINEERS | 412-31010-608 | \$3,500 | \$1,270 | \$2,230 |
| 55234 | 6/25/2024 | MUNIBILLING | 412-31010-645 | \$4,000 | \$2,174 | \$1,826 |
| 53110 | 11/7/2022 | LONDON ELECTRIC COMPANY, INC. | 412-31010-816 | \$10,800 | \$9,580 | \$1,220 |
| 53857 | 6/30/2023 | JIM'S HTG., REFR. & AIR COND., INC. | 412-31010-816 | \$7,290 | \$5,255 | \$2,035 |
| 55082 | 5/20/2024 | UNITED RENTALS (NORTH AMERICA), INC. | 412-31010-816 | \$4,050 | \$0 | \$4,050 |
| 55088 | 5/21/2024 | BRANN & WHITTEMORE, INC. | 412-31010-816 | \$22,854 | \$0 | \$22,854 |
| 55126 | 5/31/2024 | BRANN & WHITTEMORE, INC. | 412-31010-816 | \$19,375 | \$0 | \$19,375 |
| 55127 | 5/31/2024 | BRANN & WHITTEMORE, INC. | 412-31010-816 | \$9,000 | \$0 | \$9,000 |
| 55215 | 6/20/2024 | GUTHRIE SALES & SERVICES CO., INC. | 412-31010-816 | \$4,342 | \$0 | \$4,342 |
| 55219 | 6/21/2024 | INSTRUMENTATION SERVICES, INC. | 412-31010-816 | \$4,172 | \$0 | \$4,172 |
| 55245 | 6/26/2024 | CORE & MAIN LP/HD SUPPLY | 412-31010-816 | \$2,502 | \$0 | \$2,502 |
| 55265 | 6/28/2024 | CORE & MAIN LP/HD SUPPLY | 412-31010-816 | \$8,550 | \$0 | \$8,550 |
| 55266 | 6/28/2024 | LONDON ELECTRIC COMPANY, INC. | 412-31010-816 | \$9,500 | \$0 | \$9,500 |
| 55267 | 6/28/2024 | JIM'S HTG., REFR. & AIR COND., INC. | 412-31010-816 | \$3,600 | \$0 | \$3,600 |
| 55268 | 6/28/2024 | SHERWIN-WILLIAMS COMPANY | 412-31010-816 | \$4,600 | \$0 | \$4,600 |
| 55271 | 6/28/2024 | KEVIN'S BLDG & REPAIR | 412-31010-816 | \$24,650 | \$0 | \$24,650 |
| 54043 | 8/24/2023 | CARL OWNBY & CO., INC. | 412-31030-835 | \$1,200 | \$0 | \$1,200 |
| 54165 | 9/15/2023 | C2RL, INC. ENGINEERS | 412-31030-855 | \$23,100 | \$19,475 | \$3,625 |
| 54480 | 12/5/2023 | C2RL, INC. ENGINEERS | 412-31030-855 | \$34,400 | \$28,400 | \$6,000 |
| 55025 | 5/3/2024 | SOUTHERN CONSTRUCTORS, INC. | 412-31030-855 | \$380,000 | \$0 | \$380,000 |

OPEN PURCHASE ORDERS REPORT
FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|--------------------------------------|---------------|-----------|-----------|-----------|
| 54649 | 1/26/2024 | CITCO/C.I. THORNBURG CO. INC. | 412-31030-869 | \$17,670 | \$0 | \$17,670 |
| 55169 | 6/12/2024 | G & C SUPPLY COMPANY | 412-31030-869 | \$2,297 | \$0 | \$2,297 |
| 53647 | 5/15/2023 | C2RL, INC. ENGINEERS | 412-31030-877 | \$455,405 | \$249,770 | \$205,635 |
| 54258 | 10/4/2023 | COMMUNITY DEVELOPMENT PARTNERS, LLC | 412-31030-877 | \$29,000 | \$22,500 | \$6,500 |
| 53838 | 6/29/2023 | CORE & MAIN LP/HD SUPPLY | 412-31030-890 | \$24,755 | \$0 | \$24,755 |
| 53843 | 6/29/2023 | VULCAN MATERIALS FINANCE | 412-31030-890 | \$26,500 | \$14,000 | \$12,500 |
| 52588 | 6/28/2022 | VULCAN MATERIALS FINANCE | 412-31030-892 | \$25,000 | \$13,543 | \$11,457 |
| 52589 | 6/28/2022 | CHARLES BLALOCK & SONS, INC. | 412-31030-892 | \$30,000 | \$12,236 | \$17,764 |
| 52591 | 6/28/2022 | CONSOLIDATED PIPE & SUPPLY CO., INC. | 412-31030-892 | \$9,150 | \$0 | \$9,150 |
| 52592 | 6/28/2022 | CORE & MAIN LP/HD SUPPLY | 412-31030-892 | \$9,855 | \$0 | \$9,855 |
| 53839 | 6/29/2023 | CORE & MAIN LP/HD SUPPLY | 412-31030-892 | \$24,900 | \$0 | \$24,900 |
| 53842 | 6/29/2023 | CONSOLIDATED PIPE & SUPPLY CO., INC. | 412-31030-892 | \$21,456 | \$0 | \$21,456 |

FISCAL YEAR 2025

412 WATER FUND

DEBT SERVICE REQUIREMENTS

| Bonds | Int. Rate | Principal Due | Interest Due | Total Prin. & Int. Due | Remaining Principal | Remaining Interest | Total Principal & Interest Remaining |
|---|-----------|---------------------|---------------------|------------------------|-----------------------|-----------------------|--------------------------------------|
| \$27,385,000 - Series 2020A General Obligation Bonds Dated 5/29/2020 Water Portion - \$2,420,000 Sewer Portion - \$1,635,000 126 Portion - \$23,330,000 | 2.35% | 100,000.00 | 68,012.50 | 168,012.50 | 1,950,000.00 | 436,293.78 | 2,386,293.78 |
| \$4,995,000 - Series 2024A General Obligation Bonds Dated 6/7/2024 Water Portion - \$2,995,000 Sewer Portion - \$2,000,000 | 4.07% | 70,000.00 | 124,145.83 | 194,145.83 | 2,925,000.00 | 1,711,500.00 | 4,636,500.00 |
| TOTAL WATER FUND | | \$170,000.00 | \$192,158.33 | \$362,158.33 | \$4,875,000.00 | \$2,147,793.78 | \$7,022,793.78 |

413
UTILITY MAINTENANCE

The Utilities Maintenance Department is established to consolidate the maintenance of the Water and Wasterwater facilities. Revenues from this Department are derived from the respective utilities.

Budget Information

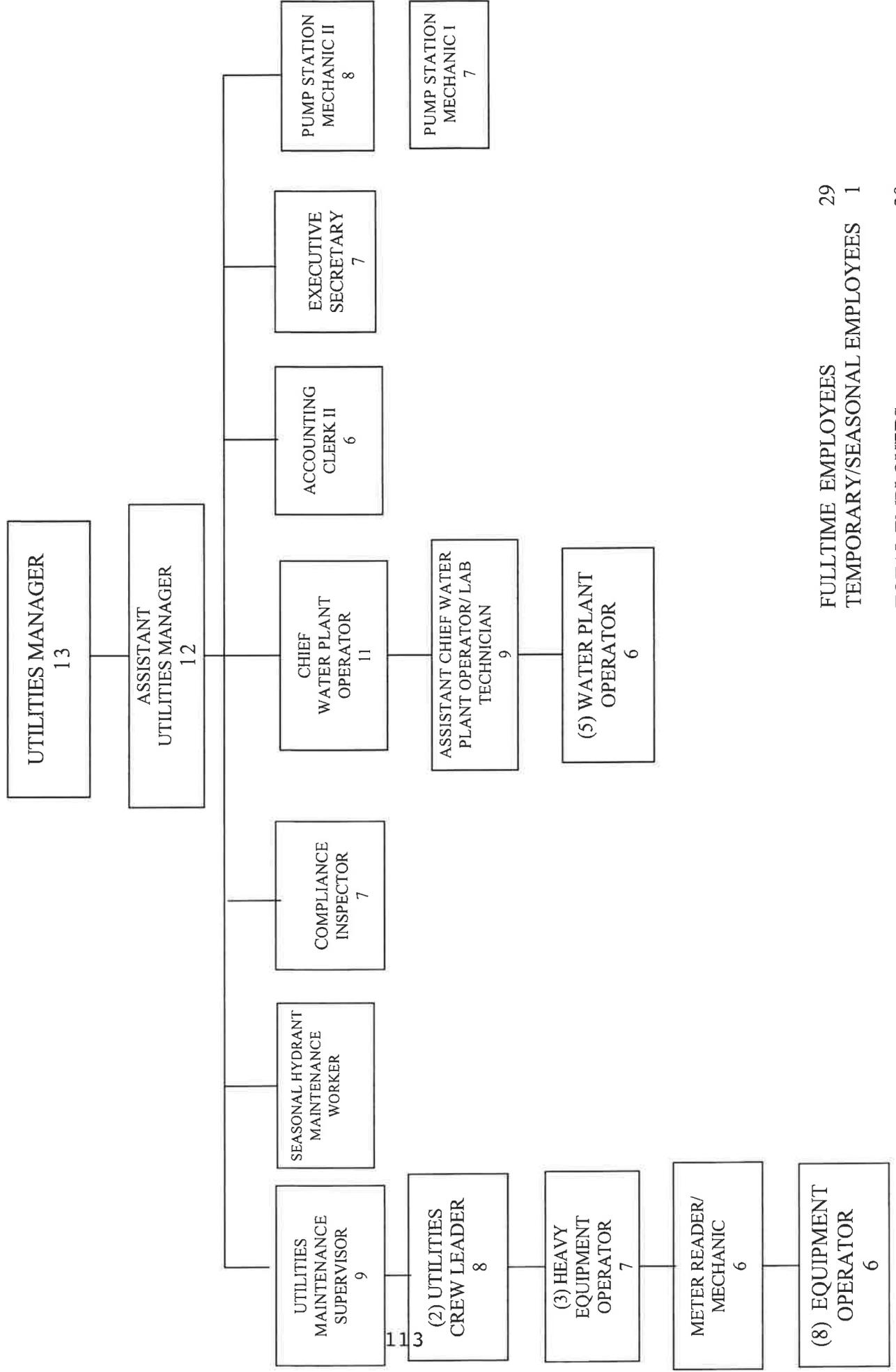
| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 413-31020-000 MAINTENANCE TO SYSTEM | 1,517,423 | 1,829,121 | 2,208,250 |
| 413-31020-100 ***PERSONNEL COSTS*** | 1,230,641 | 1,476,946 | 1,835,250 |
| 413-31020-111 Salaries, Classified | 854,453 | 1,028,080 | 1,287,000 |
| 413-31020-113 Salaries, Other | 19,280 | 36,681 | 45,000 |
| 413-31020-131 Workers Comp Deductible | - | 1,599 | 2,000 |
| 413-31020-132 Safety Incentive Program | - | - | 250 |
| 413-31020-204 Uniforms | 2,952 | 10,421 | 12,500 |
| 413-31020-609 Workers Compensation Insurance | 9,391 | 11,000 | 13,500 |
| 413-31020-621 Hospitalization Insurance | 172,278 | 188,198 | 189,000 |
| 413-31020-623 Dental Insurance | 5,436 | 6,163 | 6,500 |
| 413-31020-629 Life, AD&D, Disability Insurance | 3,161 | 3,715 | 5,000 |
| 413-31020-704 Payroll Taxes | 70,254 | 84,427 | 106,000 |
| 413-31020-706 Retirement | 56,028 | 68,457 | 120,500 |
| 413-31020-728 Longevity Pay | 37,409 | 38,205 | 48,000 |
| 413-31020-200 ***SUPPLIES*** | 61,140 | 77,294 | 102,000 |
| 413-31020-201 Office Supplies | 3,158 | 6,177 | 5,500 |
| 413-31020-202 Janitorial Supplies | 5,058 | 5,094 | 5,500 |
| 413-31020-203 Vehicle Operation | 34,877 | 44,529 | 67,500 |
| 413-31020-206 Safety Equipment | 6,108 | 9,493 | 9,500 |
| 413-31020-207 Tools | 11,939 | 12,001 | 14,000 |
| 413-31020-400 ***MAINTENANCE*** | 215,969 | 260,897 | 254,000 |
| 413-31020-401 Machinery Maintenance | 3,015 | 5,251 | 3,000 |
| 413-31020-402 Buildings & Grounds Maintenance | 3,131 | 5,533 | 6,000 |
| 413-31020-404 Vehicle Maintenance | 43,046 | 85,756 | 65,000 |
| 413-31020-408 Water System Maintenance | 75,979 | 101,029 | 95,000 |
| 413-31020-409 Wastewater System | 90,798 | 63,328 | 85,000 |
| 413-31020-600 ***GENERAL SERVICES*** | 9,673 | 13,496 | 16,000 |
| 413-31020-601 Telephone | 6,586 | 8,876 | 11,000 |
| 413-31020-617 Dues & Subscriptions | 1,940 | 2,382 | 2,500 |
| 413-31020-630 Education | 1,147 | 2,238 | 2,500 |
| 413-31020-700 ***CONTINGENCY*** | - | 489 | 1,000 |
| 413-31020-703 Miscellaneous | - | 489 | 1,000 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------------|---------------|----------|----------|----------|
| 54802 | 2/29/2024 | LANDON ELECTRIC COMPANY, INC. | 413-31020-409 | \$5,360 | \$0 | \$5,360 |
| 54863 | 3/21/2024 | LANDON ELECTRIC COMPANY, INC. | 413-31020-409 | \$16,380 | \$0 | \$16,380 |
| 54991 | 4/26/2024 | LANDON ELECTRIC COMPANY, INC. | 413-31020-409 | \$5,260 | \$0 | \$5,260 |
| 55239 | 6/26/2024 | LANDON ELECTRIC COMPANY, INC. | 413-31020-409 | \$1,667 | \$0 | \$1,667 |
| 55259 | 6/28/2024 | CORE & MAIN LP/HD SUPPLY | 413-31020-409 | \$5,058 | \$0 | \$5,058 |

411 - 413 UTILITIES



FULLTIME EMPLOYEES 29
 TEMPORARY/SEASONAL EMPLOYEES 1

TOTAL EMPLOYEES 30

WASTE WATER FUND - CIP

| FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |
|--|---|---|--|--|
| Newman Road Sewer Lift Station Improvements \$650,000 | Hemlock Street Sewer Improvement \$325,000 | Highway 321 at Buckhorn Lift Station \$475,000 | | |
| Shields View Drive Sewer Extension \$425,000 | Cole Lane Sewer Extension \$390,000 | Parkway Light #3 Sewer Improvements \$30,000 | Parkway Light #3 Sewer Improvements \$400,000 | |
| | Ownby Circle Sewer Extension \$30,000 | Ownby Circle Sewer Extension \$360,000 | | |
| | | North Ownby/Crescent Drive Sewer \$30,000 | North Ownby/Crescent Drive Sewer \$260,000 | |
| | | Wiley Oakley to Laurel Road Extension \$20,000 | Wiley Oakley to Laurel Road Extension \$150,000 | |
| | | | Hidden Valley Sewer Extension \$30,000 | Hidden Valley Sewer Extension \$200,000 |
| | | | Galloway Lane – Mt. Baldy Extension \$30,000 | Galloway Lane – Mt. Baldy Extension \$300,000 |
| WASTE WATER PROJECTS AFTER 2028 | | | | |
| Ski Mountain Extension – Heiden Drive Area \$400,000 | Ski Mountain Sewer Extension Phase 1 - \$1.75M | Ski Mountain Sewer Extension Phase 2.1 - \$595,000 | Ski Mountain Sewer Extneion Phase 2.2 - \$625,000 | Dudley Creek Phase 2 Sewer Rehabilitation \$375,000 |
| Dudley Creek Phase 3 Sewer Rehabilitation \$950,000 | Baskins Creek Sewer Rehabilitation \$825,000 | | | |

WATER FUND - CIP

| FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |
|---|--|--|---|--|
| Water Plant Expansion \$5M (Funded by Debt Issue) | East Parkway Waterline Improvements \$400,000 | Ski Mountain System 2 Improvements \$450,000 | Hidden Hills Waterline Improvements Phase II \$300,000 | Ski Mountain System #3 Improvements \$450,000 |
| Ski Mountain #1 Pump Station Improvements \$85,000 | Perry Drive Tank/Station Improvements \$885,000 | Silverbell System Improvements \$450,000 | Low Gap System Improvements \$390,000 | Kates Road Extension \$170,000 |
| | | Ski Mountain System #3 Tank Replacement \$700,000 | Ski Mountain System #4 Improvements \$475,000 | |
| AC Pipe Replacement \$150,000 | AC Pipe Replacement \$250,000 | AC Pipe Replacement \$250,000 | AC Pipe Replacement \$250,000 | AC Pipe Replacement \$250,000 |
| 2" Galvanized Pipe Replacement \$150,000 | 2" Galvanized Pipe Replacement \$125,000 | 2" Galvanized Pipe Replacement \$125,000 | 2" Galvanized Pipe Replacement \$125,000 | 2" Galvanized Pipe Replacement \$125,000 |
| WATER PROJECTS AFTER 2028 | | | | |
| AC Pipe Replacement \$900,000 | 2" Galvanized Pipe Replacement \$1.2M | Winfield Heights Waterline Connector \$95,000 | Ski Mountain System #5 Improvements \$750,000 | Autumn Lane Extension \$250,000 |
| Hidden Valley Road \$150,000 | Buckhorn Road Extension \$500,000 | North Mountain Trail Extension \$750,000 | | |

SPECIAL REVENUE FUNDS SECTION

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specific purposes.

121
STATE STREET AID FUND

The revenues for this Fund are derived from the State Shared Motor Fuel Taxes. These Taxes are distributed to the City on the basis of Premier Resort City status. The expenditures for this Fund are restricted by State Law to street and bridge related expenditures.

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 121-30000-000 \$\$\$ REVENUES \$\$\$ | 790,676 | 821,631 | 884,500 |
| 121-33001-000 *** INTERGOVERNMENTAL REVENUES *** | 322,676 | 323,446 | 321,300 |
| 121-33550-000 State City Street & Trans. Funds | 304,172 | 303,660 | 303,000 |
| 121-33551-000 Additional 3 Cent Gas Tax | 18,503 | 18,494 | 18,300 |
| 121-36000-000 *** INTRAFUND TRANSFERS *** | 468,000 | 498,185 | 563,200 |
| 121-36827-000 Transfers From Other Funds | 468,000 | 498,185 | 563,200 |
| From/(To) Fund Balance | | 69,038 | - |
| Total for Appropriation | | | 884,500 |

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 121-71000-000 STREET DEPARTMENT | 917,652 | 890,670 | 884,500 |
| 121-71000-400 ***MAINTENANCE*** | 163,917 | 167,655 | 185,000 |
| 121-71000-424 Street Repair & Maintenance | 31,891 | 58,895 | 45,000 |
| 121-71000-427 Traffic Signal Maintenance | 12,737 | 23,978 | 25,000 |
| 121-71000-428 Street Striping & Painting | 119,289 | 84,782 | 115,000 |
| 121-71000-800 ***CAPITAL OUTLAY*** | 753,735 | 723,015 | 699,500 |
| 121-71000-875 Street Improvement Program | 753,735 | 723,015 | 699,500 |

**Roads remaining to be paved
FY 2022 / 2023**

| <u>Road Name</u> | <u>Length</u> | <u>Budget Estimate</u> |
|--|----------------------|-------------------------------|
| Reagan Drive – (Delayed for sewer line project) | 0.54 | \$ 137,538 |
| Shields View Road – (Delayed for sewer line project) | 0.57 | 89,048 |
| Sunset Drive – (Delayed for sewer extension & tap project) | 0.15 | 21,078 |
| Top Side Drive | 0.27 | 29,525 |
| Top Side Road -1 (Delayed for water line project) | 0.08 | 8,055 |
| Total | 1.61 | \$ 285,244 |

As at May 01, 2024

**RESURFACED ROADS
FY 2023 / 2024**

| <u>Road Name</u> | <u>Length</u> | | <u>Costs</u> |
|--------------------------|---------------|-----------|----------------|
| Cole Hollow Road -1 | 0.12 | \$ | 12,442 |
| Forest Springs Drive -1 | 0.26 | | 42,836 |
| Hidden Hills Road -1 | 0.34 | | 43,272 |
| Lon Road | 0.19 | | 26,021 |
| Lower & Upper Loop Drive | 0.18 | | 19,145 |
| Reba Lane | <u>0.21</u> | | <u>26,185</u> |
| Total | 1.30 | \$ | 169,901 |

PROPOSED PAVING PROGRAM

2024 / 2025

| <u>Road</u> | <u>Description</u> | <u>Miles</u> | <u>Estimated Cost</u> |
|-----------------------|--|---------------------|--------------------------|
| Banner Road | Wiley Oakley North to Deadend | 0.21 | 39,865 |
| H & O Drive | Ownby Drive to Deadend | 0.05 | 4,004 |
| Houser Road | Hidden Valley to Private Road | 0.06 | 12,521 |
| King Road - 2 | King Road One Way to King Road One Way | 0.23 | 38,540 |
| Kings Way | Beanstalk Road to Deadend | 0.54 | 66,739 |
| Low Gap Road -1 | Roaring fork Road to Esslinger Drive | 0.40 | 53,189 |
| M & O Street | Parkway to River Road | 0.05 | 25,534 |
| Maples Lane | Parkway to River Road | 0.08 | 27,778 |
| Newman Court | Newman Road to Deadend | 0.13 | 23,467 |
| Ownby Terrace | Ownby Circle | 0.26 | 29,652 |
| P A Proffitt Road -2 | Section 1 to Deadend | 0.33 | 56,241 |
| Palmer Road | Shields View Road to Deadend | 0.32 | 44,465 |
| Tyrolea Court | South Baden Drive to Deadend | 0.20 | 35,383 |
| Wiley Oakley Drive -2 | 4 Way stop to County Lane | 0.77 | 147,888 |
| Zurich Road -3 | Zurich Court to Luzern Drive | <u>0.22</u> | <u>29,426</u> |
| Total | | <u>3.85</u> | <u>\$ 634,692</u> |
| | Contingency of 10% | | <u>63,469</u> |
| | | <u>Total</u> | <u>\$ 698,161</u> |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---------------------------------|---------------|-----------|-----------|-----------|
| 53851 | 6/30/2023 | VULCAN MATERIALS FINANCE | 121-71000-424 | \$13,061 | \$7,828 | \$5,233 |
| 54857 | 3/19/2024 | CHARLES BLALOCK & SONS, INC. | 121-71000-424 | \$30,000 | \$24,494 | \$5,506 |
| 55241 | 6/26/2024 | TRANSPORTATION CONTROL SYSTEMS | 121-71000-427 | \$7,500 | \$0 | \$7,500 |
| 54941 | 4/17/2024 | SUPERIOR PAVEMENT MARKING, INC. | 121-71000-428 | \$82,945 | \$77,727 | \$5,218 |
| 54806 | 3/1/2024 | CHARLES BLALOCK & SONS, INC. | 121-71000-875 | \$650,685 | \$320,892 | \$329,793 |

SPECIAL REVENUE/CAPITAL IMPROVEMENTS FUND

The Special Revenue/Capital Improvements Fund was created with the adoption of the 1.5% Restaurant Tax and the .25% increase in the Gross Receipts Tax. During Fiscal Year 2004, a 2% Amusement Tax was implemented with the revenues being recorded in this Fund. The expenditures of this Fund are partially earmarked for the Five (5) Year Capital Improvements Program of the City. One half of the 1/4 of the Gross Receipts Tax increase and 1% of the Amusement Tax is earmarked for direct advertising and transferred to the TDA/GCVB for that purpose.

Revenue Information

| Detail | | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|----------------------|--|---------------------|---------------------|-----------------------|
| 122-30000-000 | \$\$\$ REVENUES \$\$\$ | 11,266,795 | 11,627,475 | 11,123,166 |
| 122-31000-000 | *** LOCAL TAXES *** | 9,783,264 | 10,008,235 | 9,583,166 |
| 122-31820-000 | Gross Receipts Tax | 2,868,864 | 2,899,812 | 2,718,114 |
| 122-31822-000 | Amusement Tax | 3,284,107 | 3,513,951 | 3,395,613 |
| 122-33200-000 | Restaurant Tax | 3,630,294 | 3,594,472 | 3,469,439 |
| 122-34000-000 | *** USE OF MONEY & PROPERTY *** | 1,296,902 | 1,441,564 | 1,400,000 |
| 122-34910-000 | Interest Income | 1,296,902 | 1,441,564 | 1,400,000 |
| 122-37700-000 | *** Contributions & Donations *** | 186,628 | 177,676 | 140,000 |
| 122-37704-000 | Underground Assessments/Contracts | 186,628 | 177,676 | 140,000 |
| | From/(To) Fund Balance | | 239,487 | (679,235) |
| | Total for Appropriation | | | 10,443,931 |

Budget Information

| | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|------------------|-------------------|-------------------|
| | Actual | Actual | Proposed |
| Detail | | | |
| 122-40000-000 | 9,012,692 | 11,866,962 | 10,443,931 |
| 122-21600-000 | 910,850 | 913,350 | 1,502,600 |
| 122-21600-707 | 650,000 | 685,000 | 710,000 |
| 122-21600-708 | 260,350 | 227,850 | 193,600 |
| 122-21600-749 | 500 | 500 | 500 |
| 122-26000-611 | 476,810 | 1,051,779 | 598,500 * |
| 122-26500-000 | 7,537,616 | 9,872,437 | 8,891,331 |
| 122-26500-778 | 3,368,695 | 5,393,000 | 5,700,000 |
| 122-26500-783 | 3,102,921 | 3,236,770 | 3,114,384 |
| 122-26500-795 | 1,066,000 | 1,242,667 | 76,947 ** |
| 122-85000-000 | 87,416 | 29,396 | 50,000 |
| 122-85000-800 | 87,416 | 29,396 | 50,000 |
| 122-85000-416 | 24,279 | 11,488 | 50,000 |

* Includes RTSW Capital Needs:

| | |
|--|---------|
| 50% of Repairing Field #4 (School 50%) | 200,000 |
| Net System for Outdoor Fields | 40,000 |
| Chariot Gym Floor Cleaner | 30,000 |
| Fence for HVAC Units | 15,000 |
| Paint Outside of Building | 13,000 |
| Other | 62,000 |

| | |
|--------------------|---------|
| Total Cost | 360,000 |
| City Portion (70%) | 252,000 |

** Includes Gatlinburg/Pigeon Forge Airport Contribution 30,000

SPECIAL REVENUE/CIP FUND
Proposed Projects for Authorization

2024-2025 Budget

| | |
|---|---------------------|
| Public Works Construction Fund: | |
| Mass Transit Operations Center | 2,500,000 |
| Community Center Pool Improvements | 720,000 |
| Mynatt Park Playground Replacement | 600,000 |
| Mills Park Bleachers & Bud Parton Field | 450,000 |
| Golf Maintenance Storage Building | 435,000 |
| Spur Park & Ride Lot Lighting | 275,000 |
| River Pump Replacement at Golf Course | 220,000 |
| Remodeling of the former BB&T/Truist Bank Bldg | 500,000 |
| FY 2025 Public Works Projects Authorized Total | \$ 5,700,000 |

| | |
|--|------------------|
| Grant Financed Projects Fund: | |
| Gatlinburg/Pigeon Forge Airport Contribution | 30,000 |
| Matching Funds - FY24 IMPROVE Act, Mass Trans Cap Assis | 46,947 |
| FY 2025 Total for Grants Project Authorized Total | \$ 76,947 |

OPEN PURCHASE ORDERS REPORT
 FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|--------------------------------|---------------|-----------|-----------|----------|
| 54369 | 11/1/2023 | ROCKY TOP SPORTS WORLD-SFM,LLC | 122-26000-611 | \$367,500 | \$306,250 | \$61,250 |
| 54098 | 9/5/2023 | BLALOCK LUMBER COMPANY | 122-85000-416 | \$20,000 | \$5,194 | \$14,807 |

SPECIAL REVENUE CIP FUND

| FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |
|---|-----------------------------------|-----------------------------|----------|----------|
| BUILDING MAINTENANCE | | | | |
| Spur Park and Ride Lot Lighting \$275,000 | | | | |
| GOLF | | | | |
| River Pump Replacement \$220,000 | | | | |
| Golf Maintenance Storage Building \$435,000 | | | | |
| | Bunker Renovation \$395,000 | | | |
| | Back 9 Restroom \$291,500 | | | |
| | | Cart Path Paving \$1M | | |

SPECIAL REVENUE CIP FUND (Cont.)

| FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |
|---|----------|----------|----------|----------|
| MASS TRANSIT | | | | |
| Mass Transit Operations Center \$2.5M* | | | | |
| RECREATION | | | | |
| Mynatt Park Playground Replacement \$600,000 | | | | |
| Community Center Pool Improvements \$720,000 | | | | |
| Mills Park Bleachers at Bud Parton Field \$450,000 | | | | |

* - An additional \$2.5 Million will be funded from the Mass Transit/Parking 419 Fund

FISCAL YEAR 2025

122 CIP SPECIAL REVENUE FUND

DEBT SERVICE REQUIREMENTS

| Bonds | Int. Rate | Principal Due | Interest Due | Total Prin. & Int. Due | Remaining Principal | Remaining Interest | Total Principal & Interest Remaining |
|---|------------------|----------------------|---------------------|-----------------------------------|----------------------------|---------------------------|---|
| 6,850,000 - Series 2019A Gen Oblig Refunding Bonds | 1.77% | 710,000.00 | 193,600.00 | 903,600.00 | 3,850,000.00 | 518,250.00 | 4,368,250.00 |
| TOTAL CIP FUND | | <u>\$710,000.00</u> | <u>\$193,600.00</u> | <u>\$903,600.00</u> | <u>\$3,850,000.00</u> | <u>\$518,250.00</u> | <u>\$4,368,250.00</u> |

ASSET FORFEITURE/DONATION FUND

The Asset Forfeiture/Donation Fund has been created based upon proceeds received from Federal Agencies due to the Police Department's cooperative efforts in solving Federal Cases. These monies can only be used for the Police Department and must be beyond normal operating expenditures. It typically has minimal activity.

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 125-30000-000 \$\$\$ REVENUES \$\$\$ | 59 | 78 | 75 |
| 125-34000-000 *** USE OF MONEY & PROPERTY *** | 59 | 78 | 75 |
| 125-34910-000 Interest Income | 59 | 78 | 75 |
| From/(To) Fund Balance | | (78) | (75) |
| Total for Appropriation | | | - |

129
CONTINGENCY FUND

Per State Law, this Fund receives the Fines and Forfeitures related to drug and alcohol offenses heard in State Court for cases in which the warrant was issued by the Gatlinburg Police Department. Expenditures from this Fund are made in accordance with State Law that governs the use of these funds. It is often referred to as the "Drug Fund".

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 129-30000-000 \$\$\$ REVENUES \$\$\$ | 104,183 | 25,755 | 24,500 |
| 129-34000-000 *** USE OF MONEY & PROPERTY *** | 12,786 | 18,572 | 17,000 |
| 129-34910-000 Interest Income | 2,960 | 6,504 | 7,000 |
| 129-35990-000 Miscellaneous Income | - | 700 | - |
| 129-35995-000 Opioid Revenue | 9,826 | 11,368 | 10,000 |
| 129-37000-000 *** FINES, FORFEITS & DONATIONS *** | 91,397 | 7,182 | 7,500 |
| 129-37100-000 Fines And Forfeitures | 91,397 | 7,182 | 7,500 |
| | | (747) | (10,000) |
| From/(To) Fund Balance | | | |
| Total for Appropriation | | | 14,500 |

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 129-51000-000 POLICE | 11,841 | 25,007 | 14,500 |
| 129-51000-700 ***CONTINGENCY*** | 11,841 | 9,098 | 14,500 |
| 129-51000-703 Miscellaneous | 11,841 | 9,098 | 14,500 * |
| 129-51000-800 ***CAPITAL OUTLAY*** | - | 15,909 | - |
| 129-51000-816 Equipment Purchase/Replacement | - | 15,909 | - |
| | | | |
| * Investigation Expenses | 14,500 | | |

414
TOURISM FUND

Revenue Information

| | 2022-2023 | 2023-2024 | 2024-2025 |
|---|-------------------|-------------------|-------------------|
| Detail | Actual | Actual | Proposed |
| 414-30000-000 \$\$\$ REVENUES \$\$\$ | 12,437,913 | 11,839,401 | 12,202,545 |
| 414-34000-000 *** USE OF MONEY & PROPERTY *** | 53,359 | 45,124 | 42,000 |
| 414-34910-000 Interest Income | 53,342 | 45,124 | 42,000 |
| 414-35990-000 Miscellaneous Income | 17 | - | - |
| 414-35000-000 *** CHARGES FOR SERVICES *** | 2,720 | 2,542 | - |
| 414-35911-000 Advertising Fees | 2,720 | 2,542 | - |
| 414-36000-000 *** INTRAFUND TRANSFERS *** | 12,381,834 | 11,791,736 | 12,160,545 |
| 414-36824-000 Transfer From General Fund | 2,636,813 | 2,560,756 | 2,506,054 |
| 414-36825-000 From Convention Center Debt Fund | 2,949,818 | 2,381,603 | 3,072,332 |
| 414-36826-000 Transfer From Hotel/Motel | 3,692,282 | 3,612,607 | 3,467,775 |
| 414-36993-000 From C.I.P. Fund | 3,102,921 | 3,236,770 | 3,114,384 |
| | | | 238,488 |
| From/(To) Operating Capital | | | 12,441,033 |
| Total for Appropriation | | | |
| EXPENDITURES | | | |
| CONVENTION CENTER | 2,198,856 | 2,261,438 | 2,053,680 |
| TOURISM PROMOTION | 10,514,207 | 10,480,923 | 10,387,353 |
| | 12,713,062 | 12,742,361 | 12,441,033 |

**414-41200
CONVENTION CENTER**

The Convention Center Department is responsible for the Operation and Maintenance of the Gatlinburg Convention Center, Mills Conference Center and Reagan Drive Parking Lot. The Convention Center hosts trade shows, conferences, conventions, crafts fairs, etc., and is a major contributor to the economy of Gatlinburg. The Convention Center is operated and managed by the Gatlinburg Tourism Development Authority, dba the Gatlinburg Visitors and Convention Bureau (GCVB). Funding provided to the GCVB is found in the Convention Center Advertising line item.

Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|----------------------------------|------------------|------------------|------------------|
| | | Actual | Actual | Proposed |
| 414-41200-000 | CONVENTION CENTER | 2,198,856 | 2,261,438 | 2,053,680 |
| 414-41200-100 | ***PERSONNEL COSTS*** | 183,324 | 198,543 | 228,550 |
| 414-41200-111 | Salaries, Classified | 144,567 | 157,496 | 172,000 |
| 414-41200-113 | Salaries, Other | 1,553 | - | - |
| 414-41200-621 | Hospitalization Insurance | 15,835 | 14,887 | 16,500 |
| 414-41200-623 | Dental Insurance | 648 | 681 | 800 |
| 414-41200-629 | Life, AD&D, Disability Insurance | 482 | 514 | 750 |
| 414-41200-704 | Payroll Taxes | 11,594 | 12,446 | 14,000 |
| 414-41200-706 | Retirement | 5,459 | 9,016 | 16,000 |
| 414-41200-728 | Longevity Pay | 3,185 | 3,504 | 8,500 |
| 414-41200-600 | ***GENERAL SERVICES*** | 1,655,664 | 1,813,542 | 1,325,130 |
| 414-41200-616 | Advertising/Marketing | 1,655,664 | 1,813,542 | 1,325,130 * |
| 414-41200-800 | ***CAPITAL OUTLAY*** | 359,868 | 249,353 | 500,000 |
| 414-41200-816 | Equipment Purchase/Replacement | 359,868 | 249,353 | 500,000 ** |

| | |
|--------------------------------------|------------------|
| * Standard Oper & Maint Distribution | 960,000 |
| Transfer for Conv Ctr Marketing | 121,950 |
| Prior Year Adversting Surplus - TBD | 243,180 |
| | <u>1,325,130</u> |

| | |
|---|----------------|
| ** New Marquee Signs (3) at Convention Center | 200,000 |
| Fire Alarm Panels Replacement | 90,000 |
| Elevate Upgrades | 60,000 |
| AV and Production Equipment | 50,000 |
| Replace damaged ceiling track tiles at loading dock | 45,000 |
| Boardroom Flooring Replacement | 20,000 |
| Annual Small wares Budget | 20,000 |
| Parts for Cooling Tower | 15,000 |
| | <u>500,000</u> |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------------------|---------------|-----------|-----------|-----------|
| 53776 | 6/15/2023 | ACOUSTI DOORS AND SPECIALTIES LLC | 414-41200-816 | \$600,000 | \$118,300 | \$481,700 |
| 53777 | 6/15/2023 | B & H PHOTO | 414-41200-816 | \$40,000 | \$35,564 | \$4,436 |
| 53780 | 6/15/2023 | DATA COMM CABLING LLC | 414-41200-816 | \$2,500 | \$0 | \$2,500 |
| 53781 | 6/15/2023 | BEST BUY BUSINESS ADVANTAGE ACCOUNT | 414-41200-816 | \$5,500 | \$0 | \$5,500 |
| 54606 | 1/19/2024 | TELE-OPTICS INC | 414-41200-816 | \$62,202 | \$57,656 | \$4,546 |
| 54660 | 1/30/2024 | KATOM RESTAURANT SUPPLY, INC. | 414-41200-816 | \$20,000 | \$2,622 | \$17,378 |
| 55051 | 5/10/2024 | CENTURY FIRE PROTECTION, LLC | 414-41200-816 | \$27,812 | \$0 | \$27,812 |
| 55078 | 5/17/2024 | GEORGIA STAGE | 414-41200-816 | \$2,882 | \$0 | \$2,882 |
| 55093 | 5/22/2024 | WM S. TRIMBLE CO INC | 414-41200-816 | \$151,220 | \$0 | \$151,220 |
| 55150 | 6/10/2024 | OVERHEAD DOOR CO. OF KNOXVILLE | 414-41200-816 | \$151,220 | \$0 | \$151,220 |
| 55190 | 6/17/2024 | B & H PHOTO | 414-41200-816 | \$35,000 | \$0 | \$35,000 |
| 55191 | 6/17/2024 | AMAZON CAPITAL SERVICES | 414-41200-816 | \$5,000 | \$0 | \$5,000 |
| 55192 | 6/17/2024 | MONOPRICE, INC. | 414-41200-816 | \$2,500 | \$0 | \$2,500 |
| 55193 | 6/17/2024 | GEORGIA EXPO | 414-41200-816 | \$5,000 | \$0 | \$5,000 |
| 55194 | 6/17/2024 | ULINE CORP. | 414-41200-816 | \$15,000 | \$0 | \$15,000 |
| 55195 | 6/17/2024 | KATOM RESTAURANT SUPPLY, INC. | 414-41200-816 | \$10,000 | \$0 | \$10,000 |
| 55196 | 6/17/2024 | M3 TECHNOLOGY GROUP | 414-41200-816 | \$25,000 | \$0 | \$25,000 |

**414-45000
TOURISM PROMOTION**

The Tourism Promotion Department is responsible for the marketing of Gatlinburg as a premier resort destination and the Convention Center. The Gatlinburg Tourism Development Authority was created by the City to perform the vital service on behalf of the City. The TDA, doing business as the Gatlinburg Convention and Visitors Bureau, is also responsible for staffing the City's two Welcome Centers, planning and coordinating various Special Events and to provide for the Public Relations of the City. Funding provided to the TDA/GCVB is found in the line items of this Department titled "Advertising/Marketing" and "Co-op Advertising".

Budget Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---------------------------------|-------------------|-------------------|-------------------|
| Detail | | Actual | Actual | Proposed |
| 414-45000-000 | TOURISM PROMOTION | 10,514,207 | 10,480,923 | 10,387,353 |
| 414-45000-100 | ***PERSONNEL COSTS*** | 5,771 | - | 6,900 * |
| 414-45000-112 | Salaries, Temporary | 5,288 | - | 6,000 |
| 414-45000-704 | Payroll Taxes | 484 | - | 500 |
| 414-45000-728 | Longevity Pay | - | - | 400 |
| 414-45000-400 | ***MAINTENANCE*** | 9,278 | 43,415 | 52,500 |
| 414-45000-402 | Buildings & Grounds Maintenance | 9,278 | 43,415 | 52,500 |
| 414-45000-600 | ***GENERAL SERVICES*** | 10,456,485 | 10,401,417 | 10,200,453 |
| 414-45000-616 | Advertising/Marketing | 9,752,625 | 9,550,266 | 9,522,453 |
| 414-45000-631 | Utilities | 10,268 | 9,410 | 13,000 |
| 414-45000-638 | Co-Op Advertising | 693,592 | 841,741 | 665,000 |
| 414-45000-700 | ***CONTINGENCY*** | 42,672 | 36,091 | 127,500 |
| 414-45000-702 | Promotions | 18,065 | 10,000 | 20,000 |
| 414-45000-723 | Winter Lighting Program | 24,606 | 26,091 | 107,500 |

* Winter Lights Seasonal Crew

** Includes Spur Welcome Center Drainage Repair 40,000

*** Includes Prior Year Advertising Surplus 668,138

**** Includes Southern Hospitality College 10,000

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---------------------------------------|---------------|-----------|-----------|-----------|
| 55067 | 5/15/2024 | ROBERT G. CAMPBELL & ASSOCIATES, INC. | 414-45000-402 | \$10,500 | \$0 | \$10,500 |
| 55233 | 6/25/2024 | GATLINBURG TDA/ GC & VB | 414-45000-638 | \$306,889 | \$150,578 | \$156,311 |
| 55286 | 6/28/2024 | SMOKEY MOUNTAIN TRAILERS | 414-45000-723 | \$2,300 | \$0 | \$2,300 |

415
HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax is one of the primary revenue generators for the City of Gatlinburg. One-third (1/3) of the Hotel/Motel Tax goes directly to the Tourism Fund and transferred to the TDA/GCVB for advertising and promotion based upon the Legislation that created the Tax.

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 415-30000-000 \$\$\$ REVENUES \$\$\$ | 3,686,721 | 3,641,696 | 3,467,775 |
| 415-31000-000 *** LOCAL TAXES *** | 3,686,721 | 3,641,696 | 3,467,775 |
| 415-31821-000 1/3 Hotel/Motel Tax | 3,686,721 | 3,641,696 | 3,467,775 |
| From/(To) Fund Balance | | | - |
| Total for Appropriation | | | 3,467,775 |

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 415-40000-000 \$\$\$ EXPENDITURES \$\$\$ | 3,692,282 | 3,612,607 | 3,467,775 |
| 415-26500-000 ***OPERATING TRANSFERS OUT*** | 3,692,282 | 3,612,607 | 3,467,775 |
| 415-26500-783 To Tourism Fund | 3,692,282 | 3,612,607 | 3,467,775 |

419
PARKING/MASS TRANSIT

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 419-30000-000 \$\$\$ REVENUES \$\$\$ | 5,830,850 | 5,057,018 | 4,830,948 |
| 419-33001-000 *** INTERGOVERNMENTAL REVENUES *** | 1,606,453 | 1,193,336 | 1,076,648 |
| 419-33825-000 State Mass Transit Grants | 1,606,453 | 1,193,336 | 1,076,648 |
| 419-34000-000 *** USE OF MONEY & PROPERTY *** | 156,346 | 299,935 | 240,000 |
| 419-34910-000 Interest Income | 156,346 | 299,935 | 240,000 |
| 419-35000-000 *** CHARGES FOR SERVICES *** | 4,068,051 | 3,563,747 | 3,514,300 |
| 419-35124-000 Parking Lot Income | 4,025,582 | 3,544,157 | 3,500,000 |
| 419-35125-000 Trolley Fares | 9,150 | 9,600 | 8,700 |
| 419-35911-000 Advertising Fees | 9,960 | 6,225 | 5,600 |
| 419-35990-000 Miscellaneous Income | 23,359 | 3,765 | - |
| From/(To) Fund Balance | | (1,875,011) | 2,152,762 |
| Total for Appropriation | | | 6,983,710 |
| EXPENDITURES | | | |
| PARKING | 1,017,922 | 1,204,868 | 4,203,110 |
| MASS TRANSIT | 1,852,448 | 1,977,140 | 2,780,600 |
| | 2,870,371 | 3,182,008 | 6,983,710 |

**419-41300
PARKING**

The Parking Department Staff is responsible for the maintenance and operation of the municipal parking lots throughout the City. Most of these facilities are open year round, except for Christmas Day, from 8:00 A.M. to 11:00 P.M. The City parking lots provide a total of 1,121 spaces and include: McMahan (Parkway) Garage - 366 spaces, Aquarium Garage - 364 spaces, East Gatlinburg Park and Ride - 95 spaces, North Gatlinburg Park and Ride - 145 spaces, Highway 441 - 34 spaces, and Bishop Lane - 117 spaces for permit holders only.

Budget Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|--|------------------|------------------|------------------|
| | Actual | Actual | Proposed |
| 419-41300-000 PARKING LOTS | 1,017,922 | 1,204,868 | 4,203,110 |
| 419-26500-000 ***OPERATING TRANSFERS OUT*** | 0 | 0 | 2,500,000 |
| 419-26500-778 To Public Works Const. Fund | - | - | 2,500,000 |
| 419-41300-100 ***PERSONNEL COSTS*** | 544,564 | 641,180 | 783,500 |
| 419-41300-111 Salaries, Classified | 181,064 | 256,345 | 310,000 |
| 419-41300-112 Salaries, Temporary | 223,543 | 222,825 | 275,000 |
| 419-41300-113 Salaries, Other | 7,479 | 3,940 | 10,000 |
| 419-41300-131 Workers Comp Deductible | 411 | - | - |
| 419-41300-609 Workers Compensation Insurance | 5,165 | 6,000 | 12,500 |
| 419-41300-621 Hospitalization Insurance | 67,901 | 78,784 | 82,500 |
| 419-41300-623 Dental Insurance | 1,432 | 1,959 | 2,200 |
| 419-41300-629 Life, AD&D, Disability Insurance | 696 | 996 | 1,300 |
| 419-41300-704 Payroll Taxes | 33,406 | 38,693 | 45,500 |
| 419-41300-706 Retirement | 15,028 | 21,439 | 31,000 |
| 419-41300-728 Longevity Pay | 5,453 | 7,099 | 9,500 |
| 419-41300-200 ***SUPPLIES*** | 27,241 | 20,795 | 34,100 |
| 419-41300-201 Office Supplies | 22,397 | 15,283 | 25,300 |
| 419-41300-202 Janitorial Supplies | 1,680 | 2,457 | 3,800 |
| 419-41300-203 Vehicle Operation | 3,164 | 3,055 | 5,000 |
| 419-41300-400 ***MAINTENANCE*** | 152,369 | 190,266 | 481,570 |
| 419-41300-401 Machinery Maintenance | 1,156 | 1,165 | 3,000 |
| 419-41300-402 Buildings & Grounds Maintenance | 145,191 | 185,181 | 474,570 * |
| 419-41300-404 Vehicle Maintenance | 6,022 | 3,920 | 4,000 |
| 419-41300-600 ***GENERAL SERVICES*** | 283,749 | 276,966 | 325,940 |
| 419-41300-601 Telephone | 16,920 | 22,737 | 28,000 |
| 419-41300-608 Contracted Services | 194,003 | 178,714 | 216,440 |
| 419-41300-620 General Liability Insurance | 3,000 | 8,790 | 11,000 |
| 419-41300-631 Utilities | 49,325 | 46,226 | 48,000 |
| 419-41300-636 Property & Casualty Insurance | 20,500 | 20,500 | 22,500 |
| 419-41300-700 ***CONTINGENCY*** | 10,000 | 14,576 | 28,000 |
| 419-41300-777 To Vehicle Replacement Fund | 10,000 | 14,576 | 28,000 |
| 419-41300-800 ***CAPITAL OUTLAY*** | - | 61,085 | 50,000 |
| 419-41300-816 Equipment Purchase/Replacement | - | 61,085 | 50,000 ** |

* Includes Modernization/Upgrade of Parking Equipment

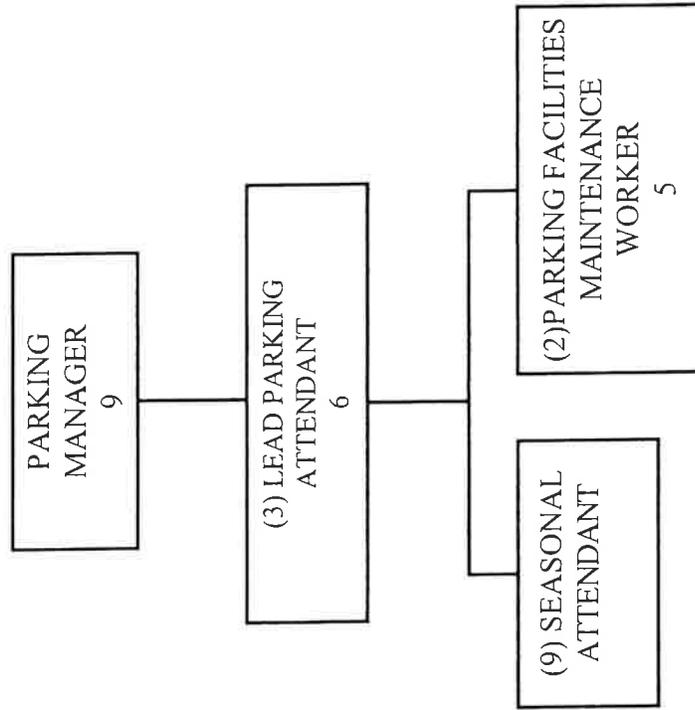
345,000

** New Parking Gate at Kingwood Property

OPEN PURCHASE ORDERS REPORT
 FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------------------|---------------|----------|----------|----------|
| 54763 | 2/21/2024 | KONE, INC. | 419-41300-402 | \$4,610 | \$0 | \$4,610 |
| 55042 | 5/8/2024 | JARVIS AWARD, SIGN AND FLAG COMPANY | 419-41300-402 | \$2,800 | \$0 | \$2,800 |
| 55180 | 6/14/2024 | EXTREME VINYL GRAPHICS | 419-41300-402 | \$1,043 | \$0 | \$1,043 |
| 55202 | 6/18/2024 | CHARLES BLALOCK & SONS, INC. | 419-41300-402 | \$19,550 | \$0 | \$19,550 |
| 55228 | 6/24/2024 | SPECIALTY CONCRETE SOLUTIONS LLC | 419-41300-402 | \$15,000 | \$0 | \$15,000 |
| 55246 | 6/27/2024 | D&S BUILDERS | 419-41300-402 | \$3,821 | \$0 | \$3,821 |
| 52797 | 8/17/2022 | STOWERS MACHINERY CORP. | 419-41300-608 | \$3,018 | \$1,862 | \$1,156 |
| 54071 | 8/30/2023 | STOWERS MACHINERY CORP. | 419-41300-608 | \$3,021 | \$1,155 | \$1,866 |

4130 PARKING DEPARTMENT



| | |
|------------------------------|-----------|
| FULLTIME EMPLOYEES | 6 |
| TEMPORARY/SEASONAL EMPLOYEES | 9 |
| TOTAL EMPLOYEES | 15 |

**419-41600
MASS TRANSIT**

During FY2023-24 736,164 people were transported on the Gatlinburg Trolley System. The Mass Transit Department was established in 1980 to facilitate the alleviation of traffic congestion, while transporting individuals into and throughout the City. Since the Department's inception, approximately 34,813,369 passengers have been transported via the Gatlinburg Trolley System. As with previous Fiscal Years, the Mass Transit Department will operate within the same Fund as the Parking Department, utilizing Parking Revenues to meet operational costs.

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|--|---------------------|---------------------|-----------------------|
| 419-41600-000 MASS TRANSIT | 1,852,448 | 1,977,140 | 2,780,600 |
| 419-41600-100 ***PERSONNEL COSTS*** | 1,298,880 | 1,422,394 | 2,060,000 |
| 419-41600-111 Salaries, Classified | 591,206 | 781,599 | 1,131,000 |
| 419-41600-112 Salaries, Temporary | 357,319 | 244,669 | 395,000 |
| 419-41600-113 Salaries, Other | 40,169 | 21,063 | 35,000 |
| 419-41600-131 Workers Comp Deductible | 1,403 | 1,000 | 2,000 |
| 419-41600-204 Uniforms | 4,988 | 3,456 | 4,000 |
| 419-41600-609 Workers Compensation Insurance | 23,476 | 26,500 | 43,500 |
| 419-41600-621 Hospitalization Insurance | 131,544 | 167,534 | 177,500 |
| 419-41600-623 Dental Insurance | 3,969 | 5,457 | 6,000 |
| 419-41600-629 Life, AD&D, Disability Insurance | 2,189 | 2,974 | 4,000 |
| 419-41600-704 Payroll Taxes | 79,669 | 83,665 | 127,000 |
| 419-41600-706 Retirement | 42,467 | 65,545 | 108,000 |
| 419-41600-728 Longevity Pay | 20,483 | 18,934 | 27,000 |
| 419-41600-200 ***SUPPLIES*** | 143,061 | 129,281 | 199,800 |
| 419-41600-201 Office Supplies | 3,033 | 3,448 | 3,800 |
| 419-41600-203 Vehicle Operation | 140,028 | 125,833 | 196,000 |
| 419-41600-400 ***MAINTENANCE*** | 213,193 | 162,542 | 231,500 |
| 419-41600-402 Buildings & Grounds Maintenance | 15,458 | 43,022 | 68,000 |
| 419-41600-404 Vehicle Maintenance | 196,332 | 119,456 | 160,000 |
| 419-41600-406 Communication System Maintenance | 1,403 | 65 | 3,500 |
| 419-41600-600 ***GENERAL SERVICES*** | 191,678 | 176,158 | 241,300 |
| 419-41600-601 Telephone | 4,394 | 5,634 | 9,000 |
| 419-41600-602 Audit | 10,000 | 10,000 | 5,000 |
| 419-41600-608 Contracted Services | 54,996 | 28,112 | 59,600 * |
| 419-41600-616 Advertising/Marketing | 1,500 | 1,403 | 1,500 |
| 419-41600-617 Dues & Subscriptions | 4,000 | 4,142 | 4,200 |
| 419-41600-620 General Liability Insurance | 52,179 | 66,441 | 75,000 |
| 419-41600-631 Utilities | 10,610 | 3,427 | 12,000 |
| 419-41600-636 Property & Casualty Insurance | 54,000 | 57,000 | 75,000 |
| 419-41600-700 ***CONTINGENCY*** | 5,636 | 4,643 | 6,000 |
| 419-41600-703 Miscellaneous | 5,636 | 4,643 | 6,000 |
| 419-41600-800 ***CAPITAL OUTLAY*** | - | 82,122 | 30,000 |
| 419-41600-816 Equipment Purchase/Replacement | 0 | 82122 | 30,000 ** |

* Includes:

| | |
|----------------------------------|--------|
| GPS System Maintenance Agreement | 17,520 |
| Rental - Temp Office Bldg | 8,000 |

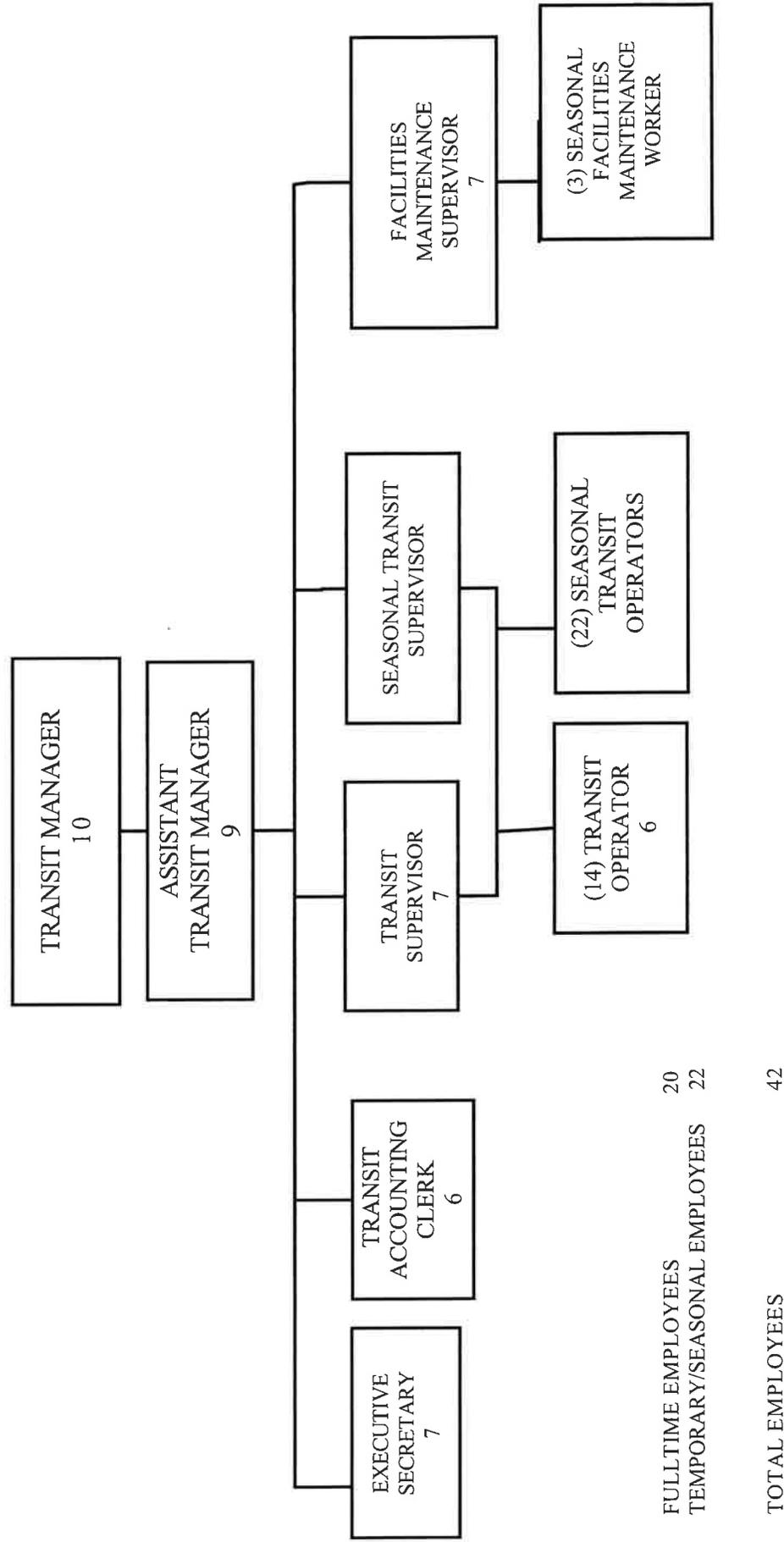
** Furniture and Equipment - New Trolley Building

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|-------------------------------|---------------|---------|----------|---------|
| 54847 | 3/18/2024 | BEST BUY METALS | 419-41600-402 | \$2,357 | \$0 | \$2,357 |
| 55002 | 4/29/2024 | BEST BUY METALS | 419-41600-402 | \$2,357 | \$0 | \$2,357 |
| 55173 | 6/12/2024 | CARL OWNBY & CO., INC. | 419-41600-402 | \$1,334 | \$1,201 | \$133 |
| 55242 | 6/26/2024 | BEST BUY METALS | 419-41600-402 | \$9,800 | \$0 | \$9,800 |
| 55243 | 6/26/2024 | CARL OWNBY & CO., INC. | 419-41600-402 | \$9,800 | \$0 | \$9,800 |
| 55244 | 6/26/2024 | THE HOME DEPOT PRO | 419-41600-402 | \$5,000 | \$0 | \$5,000 |
| 53541 | 4/6/2023 | LAND-AIR COMMUNICATIONS, INC. | 419-41600-608 | \$4,380 | \$1,460 | \$2,920 |
| 54579 | 1/10/2024 | TEG LEASE | 419-41600-608 | \$4,350 | \$0 | \$4,350 |

41600 MASS TRANSIT DEPARTMENT



| | |
|------------------------------|-----------|
| FULLTIME EMPLOYEES | 20 |
| TEMPORARY/SEASONAL EMPLOYEES | 22 |
| TOTAL EMPLOYEES | 42 |

**420
SCHOOL FUND**

Due to Legislation passed by the Tennessee General Assembly, the City Receives 100% of the Liquor-by-the-Drink Gross Receipts Tax allocated for local governments and earmarked for education. To provide for adequate monitoring of the monies, a separate Fund was established.

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 420-30000-000 \$\$\$ REVENUES \$\$\$ | 1,545,750 | 1,715,855 | 1,715,000 |
| 420-33001-000 *** INTERGOVERNMENTAL REVENUES ** | 1,444,264 | 1,604,517 | 1,580,000 |
| 420-33980-000 State Mixed Drink Tax | 1,444,264 | 1,604,517 | 1,580,000 |
| 420-34000-000 *** USE OF MONEY & PROPERTY *** | 101,486 | 111,339 | 135,000 |
| 420-34910-000 Interest Income | 101,486 | 111,339 | 135,000 |
| 428-36000-000 *** INTRAFUND TRANSFERS *** | - | - | - |
| 428-36827-000 Transfers From Other Funds | - | - | - |
| From/(To) Fund Balance | | (134,059) | (680,786) |
| Total for Appropriation | | | 1,034,214 |

Budget Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| 420-40000-000 \$\$\$ EXPENDITURES \$\$\$ | 1,656,310 | 1,581,796 | 1,034,214 |
| 420-26500-000 *** OPERATING TRANSFERS OUT *** | 645,000 | 522,000 | - |
| 420-26500-778 To Public Works Const. Fund | 645,000 | 522,000 | - |
| 420-48000-600 *** GENERAL SERVICES *** | 1,011,310 | 1,059,796 | 1,034,214 |
| 420-48000-622 Gatlinburg-Pittman High School | 413,347 | 520,581 | 324,535 |
| 420-48000-623 Gatlinburg Junior High School | 272,874 | 258,354 | 286,021 |
| 420-48000-624 Pi Beta Phi Elementary School | 325,090 | 280,862 | 423,658 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---------------------------------------|---------------|-----------|----------|-----------|
| 53326 | 1/2/2023 | GATLINBURG-PITTMAN HIGH SCHOOL | 420-48000-622 | \$46,700 | \$35,520 | \$11,180 |
| 53703 | 1/5/2023 | GATLINBURG-PITTMAN HIGH SCHOOL | 420-48000-622 | \$10,000 | \$7,763 | \$2,237 |
| 54158 | 9/8/2023 | GATLINBURG-PITTMAN HIGH SCHOOL | 420-48000-622 | \$17,513 | \$12,007 | \$5,506 |
| 53410 | 1/10/2023 | GATLINBURG-PITTMAN JUNIOR HIGH SCHOOL | 420-48000-623 | \$7,300 | \$5,742 | \$1,558 |
| 53772 | 6/1/2023 | PI BETA PHI ELEMENTARY SCHOOL | 420-48000-624 | \$250,000 | \$0 | \$250,000 |



GATLINBURG-PITTMAN HIGH SCHOOL



A Tradition of Excellence

| Position | % | time | 2023-24 | 2024-25 | Change |
|---|------------|-------|--------------------------------|---------------------|------------------|
| English | 45% | 10mo | \$29,302 | \$32,522 | \$3,220 |
| Guidance | 100% | 2mo | \$6,933 | \$7,355 | \$422 |
| Assistant Principal | 40% | 10mo | \$33,498 | \$33,360 | -\$138 |
| Assistant Principal - Summer | 100% | 2mo | \$18,502 | \$17,811 | -\$691 |
| AP Consultant | 50% | 5mo | \$0 | \$30,573 | \$30,573 |
| Science-Biology | 60% | 10mo | \$28,384 | \$0 | -\$28,384 |
| Secretarial, 11 mos plus 1.5 mos | 100% | 11mo | \$52,449 | \$33,788 | -\$18,661 |
| Grounds Maintenance | 100% | | \$7,506 | \$7,270 | -\$237 |
| Summer Credit Recovery/Youth Programs | 100% | 1.5mo | \$16,640 | \$16,640 | \$0 |
| Athletic Trainers | 100% | 12mo | \$15,290 | \$14,200 | -\$1,090 |
| Academic Competitions | | | \$0 | \$4,000 | \$4,000 |
| Academic Incentives & Tutoring | | | \$6,000 | \$12,000 | \$6,000 |
| Athletic Upgrades | | | \$10,000 | \$15,000 | \$5,000 |
| Chairs for Band Room | | | \$7,500 | \$0 | -\$7,500 |
| Auditorium Upgrades & Fine Arts Equip | | | \$13,500 | \$6,500 | -\$7,000 |
| Employee Benefits (Insur, Retirement, etc.) | | | \$48,783 | \$47,018 | -\$1,765 |
| Total Salaries/Benefits/Programs | | | \$294,287 | \$278,035 | -\$14,987 |
| Jamboree Athletic Insurance | | | \$7,500 | \$7,500 | \$0 |
| Boys Championship Soccer Rings | | | \$0 | \$14,000 | \$14,000 |
| Security Apparel & Staff Appreciation | | | | \$5,000 | \$5,000 |
| Merit Scholarship Incentives | | | \$40,000 | \$20,000 | -\$20,000 |
| Total Programs | | | \$47,500 | \$46,500 | -\$1,000 |
| Gatlinburg-Pittman Grand Total | | | \$341,787 | \$324,534.69 | -\$17,252 |
| Number of Students | 399 | | Expenditure per Student | | \$813.37 |

GP Junior High School

2024-2025 City School Board Budget Proposal

| Position | % | time | 2023-2024 | 2023-2024 | Change | % |
|---|-----|---------|------------------|------------------|-----------------|--------------|
| English | 35% | | \$27,570 | \$29,211 | \$1,642 | 6.0% |
| Assistant Principal | 40% | 10 Mo. | \$31,100 | \$36,556 | \$5,456 | 17.5% |
| Assistant Principal (2) | | Summer | \$15,739 | \$16,586 | \$847 | 5.4% |
| RTI Teacher, 10 Months | 50% | 10 Mon. | \$38,223 | \$40,508 | \$2,285 | 6.0% |
| Enrichment ACT Prep | | | \$10,241 | \$10,241 | \$0 | 0.0% |
| Parks as Classroom Stipend | | | \$8,000 | \$14,000 | \$6,000 | 75.0% |
| Scheduling | | | \$4,000 | \$4,000 | \$0 | 0.0% |
| Secretary | | 11 Mo. | \$28,864 | \$29,568 | \$704 | 2.4% |
| Guidance | 50% | | \$27,048 | \$24,000 | -\$3,048 | -11.3% |
| Total Salaries | | | \$190,784 | \$204,669 | \$13,885 | 7.3% |
| Matching Retirement | | | \$11,627 | \$13,175 | \$1,548 | 13.3% |
| Matching Social Security | | | \$11,457 | \$12,689 | \$1,233 | 10.8% |
| Matching Medicare | | | \$2,679 | \$2,968 | \$288 | 10.8% |
| Health Insurance | | | \$27,400 | \$27,400 | \$0 | 0.0% |
| Dental Insurance | | | \$315 | \$315 | \$0 | 0.0% |
| Life Insurance | | | \$90 | \$90 | \$0 | 0.0% |
| Long-Term Disability | | | \$715 | \$715 | \$0 | 0.0% |
| Total Benefits | | | \$54,283 | \$57,352 | \$3,069 | 5.7% |
| Athletic Equipment Upgrades | | | \$0 | \$5,000 | \$5,000 | 100.0% |
| iXL Math and ELA Program | | | \$7,000 | \$14,000 | \$7,000 | 100.0% |
| Security Apparel & Staff Appreciation | | | \$0 | \$5,000 | \$5,000 | 100.0% |
| Gatlinburg - Pittman Junior High Grand Total | | | \$252,067 | \$286,021 | \$33,954 | 13.5% |

Number of Students **401** Expenditure per Student **\$713.27**

Pi Beta Phi Elementary School

2024-2025 City School Board Budget Proposal

| Position | % | time | 2023-2024 | 2024-2025 | Change | % |
|--|-----|---------|---------------------|---------------------|--------------------|--------------|
| Computer Teacher | 40% | | \$32,052 | \$0 | -\$32,052 | -100.0% |
| Guidance Counselor | 40% | | \$29,812 | \$31,826 | \$2,014 | 6.8% |
| Art Teacher | 40% | | \$11,771 | \$26,253 | \$14,482 | 123.0% |
| Music Teacher | 40% | | \$27,732 | \$29,418 | \$1,686 | 6.1% |
| Secretaries (2): 1 - 2.5 Mos., 1 - 10.5 Mos. | | | \$9,745 | \$35,423 | \$25,678 | 263.5% |
| Teacher Assistants | | | \$94,202 | \$94,657 | \$455 | 0.5% |
| Assistant Principal | | 1 Month | \$8,186 | \$8,030 | -\$156 | -1.9% |
| Total Salaries | | | \$213,500 | \$225,607 | \$12,107 | 5.7% |
| Matching Retirement | | | \$13,003 | \$14,695 | \$1,691 | 13.0% |
| Matching Social Security | | | \$13,237 | \$13,988 | \$751 | 5.7% |
| Matching Medicare | | | \$3,096 | \$3,271 | \$176 | 5.7% |
| Health Insurance | | | \$27,200 | \$28,290 | \$1,090 | 4.0% |
| Dental Insurance | | | \$431 | \$410 | -\$21 | -4.9% |
| Life Insurance | | | \$124 | \$120 | -\$5 | -3.6% |
| Long-Term Disability | | | \$986 | \$953 | -\$33 | -3.3% |
| Total Benefits | | | \$58,077 | \$61,726 | \$3,649 | 6.3% |
| Parks as Classroom | 50% | | \$36,500 | \$38,325 | \$1,825 | 5.0% |
| Privacy Fencing for Playground | | | \$100,000 | \$75,000 | -\$25,000 | -25.0% |
| I-Ready Math and English Program | | | \$17,500 | \$18,000 | \$500 | 2.9% |
| Security Apparel & Staff Appreciation | | | | \$5,000 | \$5,000 | 100.0% |
| Pi Beta Phi Grand Total | | | \$425,576.52 | \$423,658.02 | -\$1,918.50 | -0.5% |

Number of Students **309** Expenditure per Student **\$1,371.06**

428
SOLID WASTE/SANITATION FUND

Revenue Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 428-30000-000 | \$\$\$ REVENUES \$\$\$ | 2,865,779 | 6,152,029 | 3,636,550 |
| 428-34000-000 | *** USE OF MONEY & PROPERTY *** | 7,574 | 76,109 | 75,000 |
| 428-34910-000 | Interest Income | 7,574 | 76,109 | 75,000 |
| 428-35000-000 | *** CHARGES FOR SERVICES *** | 239,264 | 462,785 | 595,000 |
| 428-35990-000 | Miscellaneous Income | - | - | - |
| 428-35994-000 | Solid Waste Disposal/Pick-up Fees | 239,264 | 416,047 | 595,000 |
| 428-36000-000 | *** INTRAFUND TRANSFERS *** | 2,618,941 | 5,613,136 | 2,966,550 |
| 428-36827-000 | Transfers From Other Funds | 2,618,941 | 5,613,136 | 2,966,550 |
| | From/(To) Fund Balance | | (837,332) | - |
| | Total for Appropriation | | | 3,636,550 |

428
SOLID WASTE/SANITATION FUND

The Solid Waste/Sanitation Fund has been created at the directive of the State and establishes a separate account for the financial activities related to the management of solid waste. These activities include both collection and disposal so that the Sanitation Department and Sevier Solid Waste Authority, Inc., contract are placed in this Special Revenue Fund. The revenues in this Fund are derived from the Solid Waste Disposal/Pickup Fees and are balanced with a major General Fund transfer.

Budget Information

| Detail | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|----------------------------------|------------------|------------------|------------------|
| | | Actual | Actual | Proposed |
| 428-71100-000 | SANITATION | 2,703,371 | 5,314,697 | 3,636,550 |
| 428-71100-100 | ***PERSONNEL COSTS*** | 1,468,364 | 1,571,697 | 1,996,625 |
| 428-71100-111 | Salaries, Classified | 996,634 | 1,060,885 | 1,302,000 |
| 428-71100-112 | Salaries, Temporary | - | - | 10,000 |
| 428-71100-113 | Salaries, Other | 73,016 | 96,004 | 110,000 |
| 428-71100-131 | Workers Comp Deductible | 2,483 | 1,754 | 3,000 |
| 428-71100-204 | Uniforms | 6,971 | 15,829 | 13,625 |
| 428-71100-621 | Hospitalization Insurance | 210,180 | 204,227 | 223,000 |
| 428-71100-623 | Dental Insurance | 7,667 | 7,919 | 85,000 |
| 428-71100-629 | Life, AD&D, Disability Insurance | 3,821 | 4,105 | 4,500 |
| 428-71100-704 | Payroll Taxes | 83,958 | 89,892 | 115,500 |
| 428-71100-706 | Retirement | 83,633 | 91,082 | 130,000 |
| 428-71100-200 | ***SUPPLIES*** | 147,858 | 127,997 | 169,500 |
| 428-71100-201 | Office Supplies | 318 | 400 | 400 |
| 428-71100-202 | Janitorial Supplies | 44 | - | 100 |
| 428-71100-203 | Vehicle Operation | 134,161 | 112,248 | 150,000 |
| 428-71100-206 | Safety Equipment | 5,529 | 4,195 | 8,500 |
| 428-71100-207 | Tools | 1,885 | 2,785 | 3,500 |
| 428-71100-212 | Department Supplies | 5,922 | 8,370 | 7,000 |
| 428-71100-400 | ***MAINTENANCE*** | 282,786 | 296,558 | 280,725 |
| 428-71100-402 | Buildings & Grounds Maintenance | 9,430 | 6,764 | 10,000 |
| 428-71100-404 | Vehicle Maintenance | 272,977 | 288,881 | 265,725 |
| 428-71100-405 | Refuse Containers | - | 720 | 3,000 |
| 428-71100-406 | Communication System Maintenance | 379 | 193 | 2,000 |

Budget Information - Continued

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--------------------------------|------------------|------------------|------------------|
| | | Actual | Actual | Proposed |
| 428-71100-600 | ***GENERAL SERVICES*** | 584,043 | 584,824 | 662,000 |
| 428-71100-601 | Telephone | 4,652 | 7,017 | 8,500 |
| 428-71100-608 | Contracted Services | 572,850 | 569,736 | 645,000 * |
| 428-71100-631 | Utilities | 6,541 | 8,070 | 8,500 |
| 428-71100-700 | ***CONTINGENCY*** | 216,859 | 47,902 | 427,700 |
| 428-71100-703 | Miscellaneous | 859 | 2,617 | 2,700 |
| 428-71100-777 | To Vehicle Replacement Fund | 216,000 | 364,726 | 425,000 |
| 428-71100-800 | ***CAPITAL OUTLAY*** | 3,461 | 96,362 | 100,000 |
| 428-71100-810 | Animal Resistant Dumpsters | 3,461 | 2,366,278 | 50,000 ** |
| 428-71100-816 | Equipment Purchase/Replacement | - | - | 50,000 *** |

* Includes:

| | |
|----------------------------------|---------|
| SSWI Annual Contract | 585,215 |
| Big Belly Trash Receptable Lease | 35,000 |

** Wheels, Dumpster Lids, Accessories, etc.

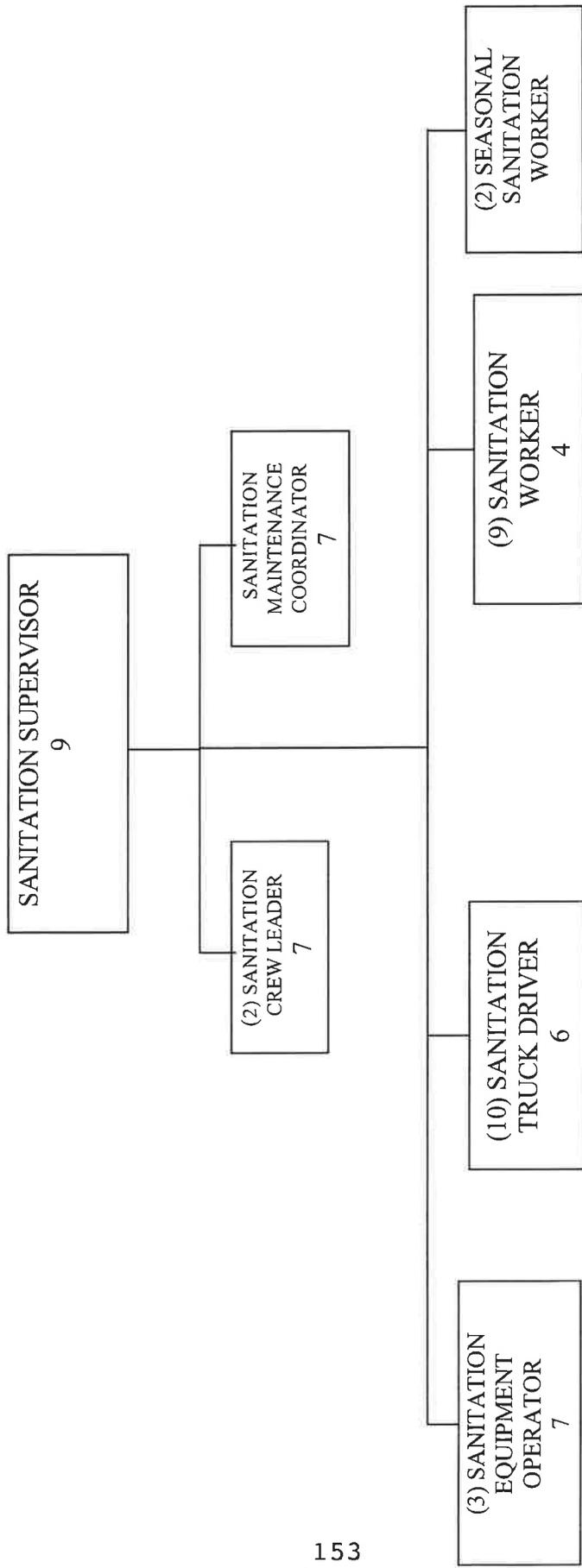
*** Tools & Equipment for Dumpster Workshop

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|-----------|---------------------------------|---------------|-------------|-------------|-----------|
| 54184 | 9/20/2023 | ENGINEERING & TESTING SOLUTIONS | 428-71100-402 | \$3,000 | \$1,750 | \$1,250 |
| 54959 | 4/19/2024 | TRIPLE-S STEEL SUPPLY COMPANY | 428-71100-402 | \$1,890 | \$0 | \$1,890 |
| 55059 | 5/14/2024 | VOLUNTEER WIRE ROPE & SUPPLY CO | 428-71100-703 | \$69 | \$0 | \$69 |
| 54251 | 10/5/2023 | BEARICUDA, INC. | 428-71100-810 | \$2,208,640 | \$2,119,929 | \$88,711 |
| 55284 | 6/28/2024 | BEARICUDA, INC. | 428-71100-810 | \$125,000 | \$0 | \$125,000 |

428 SOLID WASTE/ SANITATION DEPARTMENT



| | |
|------------------------------|-----------|
| FULLTIME EMPLOYEES | 26 |
| TEMPORARY/SEASONAL EMPLOYEES | 2 |
| TOTAL EMPLOYEES | 28 |

DEBT SERVICE FUNDS SECTION

The Debt Service Funds are used to account for the servicing of general long-term debt not being financed by proprietary or enterprise type funds.

**123
SINKING FUND**

Revenue Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--|---------------|---------------|---------------|
| Detail | | Actual | Actual | Proposed |
| 123-30000-000 | \$\$\$ REVENUES \$\$\$ | 17,386 | 22,913 | 20,000 |
| 123-34000-000 | *** USE OF MONEY & PROPERTY *** | 17,386 | 22,913 | 20,000 |
| 123-34910-000 | Interest Income | 17,386 | 22,913 | 20,000 |
| | Beginning Fund Balance | | 444,180 | 467,093 |
| | From/(To) Fund Balance | | (22,913) | (20,000) |
| | Total for Appropriation | | - | - |
| | Ending Fund Balance | | 467,093 | 487,093 |

126
CONVENTION CENTER DEBT SERVICE

This is a legally restricted Fund for the retirement of the obligations of the Convention Center and Rocky Top Sports World, certain operations and maintenance needs of the Convention Center and the promotion of Tourism. The revenues for this Fund are derived from the Premier Resort Tax, 3/4 of the Local Option Tax, 1/3 of the Hotel-Motel Tax and Interest Income.

Revenue Information

| Detail | | <u>2022-2023</u> <u>Actual</u> | <u>2023-2024</u> <u>Actual</u> | <u>2024-2025</u> <u>Proposed</u> |
|----------------------|--|-----------------------------------|-----------------------------------|-------------------------------------|
| 126-30000-000 | \$\$\$ REVENUES \$\$\$ | 10,390,800 | 10,884,610 | 10,012,309 |
| 126-31000-000 | *** LOCAL TAXES *** | 8,193,164 | 8,205,430 | 7,774,822 |
| 126-31611-000 | 3/4% Local Option Tax | 4,506,443 | 4,533,734 | 4,307,047 |
| 126-31821-000 | 1/3 Hotel/Motel Tax | 3,686,721 | 3,671,696 | 3,467,775 |
| 126-33001-000 | *** INTERGOVERNMENTAL REVENUES *** | 1,441,798 | 1,454,611 | 1,387,487 |
| 126-33150-000 | State Sales Tax | 1,441,798 | 1,454,611 | 1,387,487 |
| 126-34000-000 | *** USE OF MONEY & PROPERTY *** | 755,837 | 1,224,569 | 850,000 |
| 126-34910-000 | Interest Income | 755,837 | 1,224,569 | 850,000 |
| | Beginning Fund Balance | | 21,032,778 | 27,403,348 |
| | From/(To) Fund Balance | | (6,370,570) | (5,487,619) |
| | Total for Appropriation | | 4,514,041 | 4,524,690 |
| | Ending Fund Balance | | 27,403,348 | 32,890,967 |

Budget Information

| Detail | | <u>2022-2023</u> <u>Actual</u> | <u>2023-2024</u> <u>Actual</u> | <u>2024-2025</u> <u>Proposed</u> |
|----------------------|---|-----------------------------------|-----------------------------------|-------------------------------------|
| 126-40000-000 | \$\$\$ EXPENDITURES \$\$\$ | 5,294,006 | 4,514,041 | 4,524,690 |
| 126-21600-700 | ***CONTINGENCY*** | 2,344,188 | 2,132,438 | 2,125,188 |
| 126-21600-707 | Debt Service Principal | 1,435,000 | 1,295,000 | 1,350,000 |
| 126-21600-708 | Debt Service Interest | 908,188 | 836,438 | 771,688 |
| 126-21600-749 | Debt Service - Paying Agent Fee | 1,000 | 1,000 | 3,500 |
| 126-26500-000 | ***OPERATING TRANSFERS OUT*** | 2,949,818 | 2,381,603 | 2,399,502 |
| 126-26500-783 | To Tourism Fund | 2,949,818 | 2,381,603 | 2,399,502 |
| | * Standard Annual Conv Ctr O&M Transfer | 960,000 | | |
| | Transfer of Portion of Local Option Sales Tax | 939,502 | | |
| | Capital Requests | 500,000 | | |
| | | <u><u>2,399,502</u></u> | | |

FISCAL YEAR 2025

126 CONVENTION CENTER DEBT SERVICE FUND

DEBT SERVICE REQUIREMENTS

| Bonds | Int. Rate | Principal Due | Interest Due | Total Prin. & Int. Due | Remaining Principal | Remaining Interest | Total Principal & Interest Remaining |
|--|-----------|-----------------------|---------------------|------------------------|------------------------|-----------------------|--------------------------------------|
| \$27,385,000 Gen Oblig Bonds Series 2020A Dated 5/29/2020 126 Portion - \$23,330,000 Water Portion - \$2,420,000 Sewer Portion - \$1,635,000 | 2.35% | 1,120,000.00 | 644,237.52 | 1,764,237.52 | 17,700,000.00 | 3,441,425.22 | 21,141,425.22 |
| \$4,550,000 Gen Oblig Bonds Series 2020B Dated 6/1/21 | 1.65% | 230,000.00 | 127,450.00 | 357,450.00 | 3,405,000.00 | 840,750.00 | 4,245,750.00 |
| TOTAL CONVENTION CENTER DEBT SERVICE FUND | | \$1,350,000.00 | \$771,687.52 | \$2,121,687.52 | \$21,105,000.00 | \$4,282,175.22 | \$25,387,175.22 |

CAPITAL PROJECTS SECTION

The Capital Projects Funds are used to account for the financial resources to be used for the construction or renovation of major capital facilities and certain purchases of equipment.

801
PUBLIC WORKS CONSTRUCTION FUND

This Fund is used to administer the capital projects that are funded wholly by the City and do not involve grant funding. The primary sources of funding comes from the General Fund and the Special Revenue/CIP Fund with occasional additional funding derived from the issuance of bonds. These funds remain with the project until completion and do not require yearly reappropriation.

Revenue Information

| Detail | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|----------------------|---|---------------------|-----------------------|
| 801-30000-000 | \$\$\$ REVENUES \$\$\$ | | |
| 801-33001-000 | *** INTERGOVERNMENTAL REVENUES *** | | |
| 801-33001-870 | 76,625 | - | - |
| | 76,625 | - | - |
| 801-36000-000 | *** INTRAFUND TRANSFERS *** | | |
| 801-36824-000 | Transfer From General Fund | | |
| 801-36824-811 | - | 844,000 | - |
| 801-36824-832 | - | 500,000 | - |
| 801-36824-855 | - | - | 945,000 |
| 801-36827-000 | Transfers From Parking/Mass Transit Fund | | |
| 801-36828-000 | 645,000 | 522,000 | - |
| 801-36828-808 | 195,000 | 22,000 | - |
| 801-36828-821 | - | 500,000 | - |
| 801-36828-826 | 450,000 | - | - |
| 801-36993-000 | From C.I.P. Fund | | |
| 801-36993-804 | 1,159,535 | - | - |
| 801-36993-807 | - | 80,000 | - |
| 801-36993-809 | 70,000 | - | - |
| 801-36993-812 | 1,000,000 | - | - |
| 801-36993-814 | 500,000 | - | - |
| 801-36993-831 | 1,000,000 | 800,000 | - |
| 801-36993-836 | 400,000 | - | - |
| 801-36993-845 | 531,000 | - | - |
| 801-36993-848 | 582,850 | - | - |
| 801-36993-853 | 187,695 | 225,000 | - |
| 801-36993-855 | - | - | 5,700,000 |
| 801-36993-887 | 140,000 | - | - |
| 801-34000-000 | *** USE OF MONEY & PROPERTY *** | | |
| 801-35990-000 | - | 5,500 | - |
| | - | 5,500 | - |
| | | | - |
| | | | 9,145,000 |

Budget Information - Continued

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---|-------------------|-------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 801-85000-800 | ***CAPITAL OUTLAY*** | 11,053,611 | 18,421,215 | 9,145,000 |
| 801-85000-804 | Herbert Holt Park Renovations | 1,113,023 | 817,780 | - |
| 801-85000-805 | Walnut Street Repair - Water Main Break | 67,909 | - | - |
| 801-85000-806 | Bishop Lane Parking Project | - | 10,800 | - |
| 801-85000-809 | Undergrounding Utilities Study, FY23 | 40,500 | - | - |
| 801-85000-812 | Fire Station #1 Renovations | 6,398 | 25,600 | - |
| 801-85000-814 | Renovation of Fire Halls #2 and #3 | 79,424 | 197,972 | - |
| 801-85000-819 | Mynatt Park Baseball/Softball Fields Installation | - | 1,762,078 | - |
| 801-85000-820 | Public Works Complex | 1,389,065 | 4,304,875 | - |
| 801-85000-824 | Traffic Signal Management System | 3,025 | 3,025 | - |
| 801-85000-826 | Field #7 Bleachers, Press Box, Scoreboard | 184,309 | 196,395 | - |
| 801-85000-831 | Bowing Center Renovations | 7,781 | 1,080,828 | - |
| 801-85000-836 | Public Restrooms Renovation | 175,198 | 291,045 | - |
| 801-85000-840 | Trout Facility Renovations | - | 715,150 | - |
| 801-85000-843 | Bishop Lane Bridge Replacement | 74,840 | - | - |
| 801-85000-845 | Holly Branch Drainage Improvements | 493,591 | 77,523 | - |
| 801-85000-847 | Winter Lights Whse - Newman Ct | 114,118 | 30,213 | - |
| 801-85000-848 | Kingwood Property Development | 157,582 | 10,063 | - |
| 801-85000-850 | Conv Ctr Addns & Renovations | 3,129,877 | 30,000 | - |
| 801-85000-851 | Water Tower Road Slope Repair | 191,058 | 11,213 | - |
| 801-85000-852 | Transfer Station Upgrade | 614,280 | 252 | - |
| 801-85000-853 | Winter Lights Refurbish | 171,368 | 83,323 | - |
| 801-85000-855 | Capital Improvements Program | 78,820 | - | 9,145,000 |
| 801-85000-858 | Aquarium Garage Renovation | 714,610 | 3,988,852 | - |
| 801-85000-864 | Downtown & City Hall Fiber Connections | 137,092 | 320 | - |
| 801-85000-865 | Stone Fence Lane Slope and Roadway Repair | 490,729 | - | - |
| 801-85000-866 | Glades Road Drainage Project | 20,600 | 12,360 | - |
| 801-85000-871 | Mills Park Basketball/Soccer Court | 123,097 | - | - |
| 801-85000-876 | Comm Ctr Pool Humidification System | 169,461 | 8,316 | - |
| 801-85000-880 | Mynatt Park Renovations | 429,766 | - | - |
| 801-85000-887 | Golf Course Wash Pad | 102,164 | 30,191 | - |
| 801-85000-889 | Golf Course Irrigation System Repair | 42,490 | - | - |
| 801-85000-895 | City Hall Repairs/Renovations | 640,297 | 8,483 | - |
| 801-85000-884 | Landing Zone Installation | - | 135,260 | - |

802
GRANT FINANCED PROJECTS FUND

This Fund is used to administer the capital projects that are funded by the City and involve grant funds received by the City. The primary source of funding comes from the Special Revenue CIP Fund and the State of Tennessee. These funds remain with the project until completion and do not require yearly reappropriation.

Revenue Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|---|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 802-30000-000 | \$\$\$ REVENUES \$\$\$ | 2,171,101 | 3,393,775 | 217,788 |
| 802-33001-000 | *** INTERGOVERNMENTAL REVENUES *** | 1,001,183 | 2,151,108 | 140,841 |
| 802-33001-822 | State of TN VCIF Body Camera Grant | 101,107 | 13,682 | - |
| 802-33001-870 | Wildfires Memorial TDOT Grant Proj | 849,661 | - | - |
| 802-33825-000 | State Mass Transit Grants | 50,415 | 776,936 | 140,841 |
| 802-33825-811 | 2020 TDOT IMPROVE Act S3-004 Grant | - | 253,517 | - |
| 802-33825-812 | 2024 TDOT Improve Act S3-010 Grant | - | - | - |
| 802-33825-823 | TDOT FY21 IMPROVE Act Site Devel Grant | 50,415.00 | 523,419 | - |
| 802-33825-847 | VCIF Competitive Law Enforc Grant | - | 1,360,489 | - |
| 802-35990-000 | Miscellaneous Income | 33,000.00 | - | - |
| 802-36000-000 | *** INTRAFUND TRANSFERS *** | 1,066,000 | 1,242,667 | 76,947 |
| 802-36993-741 | Gatlinburg-Pigeon Forge Airport | 30,000 | 30,000 | 30,000 |
| 802-36993-812 | 2024 TDOT Improve Act S3-010 Grant | - | - | 46,947 |
| 802-36993-819 | Sevier County Housing Grant | - | 11,500 | - |
| 802-36993-825 | Sevier Co. Safe Streets & Roads Grant | - | 30,575 | - |
| 802-36993-849 | TDOT 5339(b) FY24 Grant - Two Trolleys | - | 170,592 | - |
| 802-36993-862 | EDA ARPA Grant - Traffic Signal Upgrades | 1,036,000 | - | - |

Budget Information

| | | 2022-2023 | 2023-2024 | 2024-2025 |
|----------------------|--|------------------|------------------|------------------|
| Detail | | Actual | Actual | Proposed |
| 802-40000-000 | \$\$\$ EXPENDITURES \$\$\$ | 1,300,742 | 3,063,754 | 217,788 |
| 802-85000-800 | ***CAPITAL OUTLAY*** | 1,300,742 | 3,063,754 | 217,788 |
| 802-85000-741 | Gatlinburg-Pigeon Forge Airport | 30,000 | 30,000 | 30,000 |
| 802-85000-811 | 2020 TDOT IMPROVE Act S3-004 Grant | - | 389,119 | - |
| 802-85000-812 | 2024 TDOT Improve Act S3-010 Grant | - | 36,522 | 187,788 |
| 802-85000-817 | Local Govt Support Grant FY 20-21 | 1,260 | - | - |
| 802-85000-819 | Sevier County Housing Grant | - | - | - |
| 802-85000-822 | State of TN VCIF Body Camera Grant | 101,107 | 48,794 | - |
| 802-85000-823 | TDOT FY21 IMPROVE Act Site Devel Grant | 67,220 | 683,230 | - |
| 802-85000-825 | Sevier Co. Safe Streets & Roads Grant | - | - | - |
| 802-85000-847 | VCIF Competitive Law Enforc Grant | - | 1,360,489 | - |
| 802-85000-870 | Wildfires Memorial TDOT Grant Proj | 1,034,155 | - | - |
| 802-85000-871 | LPRF TDEC Grant - Mills Connectivity | - | 40,142 | - |

**803
VEHICLE REPLACEMENT FUND**

This Fund is used to administer the Vehicle Replacement Program that is funded by annual appropriations within the Departments of the City that represent the straight line depreciation over the expected life of the equipment. The goal of the program is to accumulate in this Fund the resources necessary to replace each piece of equipment in a timely manner.

Revenue Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|---|------------------|------------------|------------------|
| | Actual | Actual | Proposed |
| 803-30000-000 \$\$\$ REVENUES \$\$\$ | 1,606,265 | 1,868,481 | 1,920,000 |
| 803-36000-000 *** INTRAFUND TRANSFERS *** | 1,466,000 | 1,833,000 | 1,835,000 |
| 803-36824-000 Transfer From General Fund | 1,240,000 | 1,453,698 | 1,382,000 |
| 803-36828-000 From Parking/Mass Transit Fund | 10,000 | 14,576 | 28,000 |
| 803-36829-000 From Solid Waste/Sanitation Fund | 216,000 | 364,726 | 425,000 |
| 803-39000-000 *** OTHER FINANCING SOURCES *** | 140,265 | 35,481 | 85,000 |
| 803-39921-000 Sale of Equipment/Property | 124,118 | 35,481 | 85,000 |
| 803-39932-000 Insurance Loss Settlement | 16,147 | - | - |
| | | 163,767 | - |
| From/(To) Fund Balance | | 163,767 | - |
| Total for Appropriation | | | 1,920,000 |

Budget Information

| Detail | 2022-2023 | 2023-2024 | 2024-2025 |
|--|------------------|------------------|------------------|
| | Actual | Actual | Proposed |
| 803-40000-000 \$\$\$ EXPENDITURES \$\$\$ | 1,501,420 | 2,032,248 | 1,920,000 |
| 803-85000-800 ***CAPITAL OUTLAY*** | 1,501,420 | 2,032,248 | 1,920,000 |
| 803-85000-816 Equipment Purchase/Replacement | 1,501,420 | 2,032,248 | 1,920,000 |

VEHICLE REPLACEMENT PROGRAM - Fund 803
FYE 2012 to FYE 2025

| FY 2025 Proposed Vehicle Purchases: | | <u>Estimated</u> |
|--|--|-------------------------|
| 51000 Police | FOUR (4) SUV PATROL VEHICLES, ONE (1) PICKUP | \$ 315,000 |
| 51000 Police | SUV FOR POLICE CHIEF | \$ 79,000 |
| 52000 Fire | AMBULANCE | \$ 325,000 |
| 71000 Street | FOUR (1) TON SALT & PLOW TRUCKS | \$ 348,000 |
| 71000 Street | SINGLE AXLE DUMP TRUCK | \$ 175,000 |
| 71000 Street | BACKHOE | \$ 145,000 |
| 71100 Sanitation | ROAD TRACTOR | \$ 218,000 |
| 71100 Sanitation | REFUSE TRAILER | \$ 135,000 |
| 41300 Parking | PICKUP TRUCK | \$ 50,000 |
| 42200 Recreation | PICK UP TRUCK (Small) - TROUT FARM | \$ 40,000 |
| 42200 Recreation | LOW FLAT BED TRUCK FOR LANDSCAPING | \$ 90,000 |
| TOTAL FY 2025 PURCHASES PROPOSED | | <u>1,920,000</u> |

| FY 2024 Vehicle Purchases | | <u>Actual Cost</u> |
|---|--------------------------------------|----------------------------|
| 51000 Police | FOUR (4) SUV PATROL VEHICLES | \$ 252,439 |
| 52000 Fire | AMBULANCE | \$ 298,654 |
| 52000 Fire | TWO (2) CHEVY TAHOE SUVS | \$ 129,182 |
| 71000 Street | THREE (3) ONE TON SALT & PLOW TRUCKS | \$ 273,516 |
| 71000 Street | SINGLE AXLE DUMP TRUCK | \$ 162,991 |
| 71000 Street | PAC MAC KBF20 KNUCKLEBOOM TRUCK | \$ 253,025 |
| 41300 Parking | ONE TON SNOW PLOW TRUCK | \$ 60,000 |
| 42200 Recreation | PICKUP TRUCK FOR COMMUNITY CENTER | \$ 43,114 |
| 42200 Recreation | DODGE RAM 3500 PICKUP | \$ 366,098 |
| 71100 Sanitation | SIDE LOADING GARBAGE TRUCK | \$ 40,427 |
| 71100 Sanitation | PICKUP TRUCK | \$ 66,321 |
| TOTAL FY 2024 PURCHASES PROPOSED | | <u>\$ 1,945,767</u> |

| FY 2023 Vehicle Purchases: | | <u>Actual Cost</u> |
|-----------------------------------|--------------------------------------|----------------------------|
| 411 Sewer | DUMP TRUCKS (2) | \$ 323,539 |
| 411 Sewer | PICKUP TRUCKS (3) | \$ 119,304 |
| 411 Sewer | BACKHOE | \$ 148,781 |
| 41300 Parking | TRANSIT VAN OR MAVERICK TRUCK | \$ 27,938 |
| 42200 Recreation | PICKUP TRUCKS (2) | \$ 105,153 |
| 51000 Police | PATROL SUV (5) | \$ 275,000 |
| 52000 Fire | PICKUP TRUCK | \$ 45,872 |
| 71000 Street | 1 TON FLAT BED TRUCK | \$ 57,117 |
| 71100 Sanitation | REAR LOADING GARBAGE TRUCK (NON-CDL) | \$ 201,418 |
| 71100 Sanitation | SIDE LOADING GARBAGE TRUCK | \$ 356,916 |
| TOTAL | | <u>\$ 1,661,037</u> |

FY 2022 Vehicle Purchases:

| | | Actual Cost |
|------------------|-------------------------------------|------------------------|
| 42200 Recreation | PROMASTER CITY VAN | \$ 25,707 |
| 42200 Recreation | PICKUP TRUCK | \$ 31,074 |
| 51000 Police | SIX (6) PATROL VEHICLES | \$ 310,537 |
| 51000 Police | ONE (1) REPLACEMENT PATROL VEHICLE | \$ 39,305 |
| 52000 Fire | AMBULANCE - 4WD | \$ 246,167 |
| 71000 Street | 1 TON PICKUP/SALT TRUCK | \$ 41,834 |
| 71000 Street | THREE (3) DUMP TRUCKS | \$ 478,689 |
| 71000 Street | ONE (1) CUSTOM DUMP TRUCK | \$ 123,900 |
| 71100 Sanitation | TWO (2) SIDE LOADING GARBAGE TRUCKS | \$ 473,805 |
| 71100 Sanitation | WATER STREET WASHER | \$ 270,772 |
| 71100 Sanitation | PICKUP TRUCK | \$ 33,035 |
| TOTAL | | \$ 2,074,825 |

FY 2021 Vehicle Purchases

| | | Actual Cost |
|------------------|------------------------------|------------------------|
| 41100 Golf | SMALL DUMP TRUCK | \$ 44,113 |
| 51000 Police | SIX (6) PATROL AWD SUVs | \$ 235,051 |
| 71100 Sanitation | STREET SWEEPER | \$ 197,666 |
| 71100 Sanitation | SIDE LOADING CONTAINER TRUCK | \$ 257,535 |
| TOTAL | | \$ 734,365 |

FY 2020 Vehicle Purchases

| | | Actual Cost |
|----------------------|----------------------------------|------------------------|
| 25000 Service Center | SERVICE TRUCK | \$ 38,899 |
| 43100 Bldg Maint | PICKUP TRUCK, EXT CAB | \$ 30,377 |
| 51000 Police | FOUR (4) PATROL VEHICLES (SUVs) | \$ 174,832 |
| 52000 Fire | PICKUP TRUCK FOR ASST CHIEF | \$ 50,545 |
| 71000 Street | 2 MAN BUCKET TRUCK WITH JIB BOOM | \$ 181,109 |
| 71000 Street | LONG ARM BOOM MOWING TRACTOR | \$ 142,364 |
| 71100 Sanitation | REGULAR CAB PICKUP TRUCK | \$ 33,765 |
| 71100 Sanitation | REGULAR CAB PICKUP TRUCK | \$ 26,711 |
| 71100 Sanitation | SIDE LOADING CONTAINER TRUCK | \$ 202,971 |
| TOTAL | | \$ 881,573 |

FY 2019 Vehicle Purchases

| | | Actual Cost |
|------------------|--------------------------------|------------------------|
| 42200 Recreation | PICKUP TRUCK | \$ 34,296 |
| 71000 Street | GRADER | \$ 180,928 |
| 71000 Street | DUMP TRUCK WITH TANDEM AXLE | \$ 140,000 |
| 71000 Street | EQUIPMENT TRAILER | \$ 45,000 |
| 71000 Street | SKIDSTEER - FRONT END LOADER | \$ 62,237 |
| 71000 Street | SKIDSTEER - FRONT END LOADER | \$ 56,462 |
| 71100 Sanitation | TRANSFER TRAILER | \$ 77,600 |
| 71100 Sanitation | REAR HAND LOADER GARBAGE TRUCK | \$ 124,318 |
| 71100 Sanitation | REAR HAND LOADER GARBAGE TRUCK | \$ 124,318 |
| TOTAL | | \$ 845,159 |

FY2018 Vehicle Purchases

| | | Actual Cost |
|----------------------|---------------------------------------|------------------------|
| 25000 Service Center | PICKUP TRUCK | \$ 25,432 |
| 43100 Building Maint | PICKUP TRUCK | \$ 26,644 |
| 43100 Building Maint | FLAT BED TRUCK (REPLACED UTILITY VAN) | \$ 29,226 |
| 51000 Police | PATROL VEHICLE | \$ 37,897 |
| 51000 Police | PATROL VEHICLE | \$ 37,897 |
| 51000 Police | PATROL VEHICLE | \$ 37,897 |
| 52000 Fire | SWIFT WATER RESCUE VEHICLE | \$ 95,362 |
| 52000 Fire | AMBULANCE - 4WD | \$ 191,085 |
| 71000 Street | TRACTOR AND MOWER | \$ 82,916 |
| 71100 Sanitation | PICKUP TRUCK | \$ 26,266 |
| TOTAL | | \$ 590,623 |

FY2017 Vehicle Purchases

| | | Actual Cost |
|--------------|--------------------------|------------------------|
| 52000 Fire | TAHOE SUV | \$ 45,474 |
| 52000 Fire | TAHOE SUV | \$ 45,474 |
| 51000 Police | PATROL VEHICLE | \$ 31,788 |
| 51000 Police | PATROL VEHICLE | \$ 31,788 |
| 51000 Police | PATROL VEHICLE | \$ 31,788 |
| 71000 Street | PAVER/FINISHER | \$ 378,989 |
| 71000 Street | ALTEC MODEL BUCKET TRUCK | \$ 157,520 |
| TOTAL | | \$ 722,820 |

FY2016 Vehicle Purchases

| | | Actual Cost |
|-----------------|--|------------------------|
| 5100 Police | PATROL VEHICLE | \$ 35,405 |
| 5100 Police | PATROL VEHICLE | \$ 35,405 |
| 5100 Police | PATROL VEHICLE | \$ 35,405 |
| 5100 Police | PATROL VEHICLE | \$ 35,405 |
| 5100 Police | PATROL VEHICLE - Unmarked | \$ 33,945 |
| 7100 Street | CHEVROLET 3500 PICKUP with Equipment | \$ 37,941 |
| 7100 Street | CHEVY CK1500 PICKUP | \$ 23,655 |
| 7100 Street | Bucket Truck Rental - Winterlights Program | \$ 30,824 |
| 7100 Street | CHEVROLET 3500 PICKUP with Equipment | \$ 37,941 |
| 7110 Sanitation | SIDELOADING CHEVY GARBAGE TRUCK | \$ 143,400 |
| 7110 Sanitation | TYMCO MODEL 600 ST SWEEPER | \$ 203,029 |
| 4220 Recreation | AUTOMOBILE DODGE W250 PICKUP | \$ 29,911 |
| 4220 Recreation | AUTOMOBILE GMC C1500 PICKUP | \$ 26,413 |
| 4310 Bldg Mtc | AUTOMOBILE GMC C1500 PICKUP | \$ 32,986 |
| TOTAL | | \$ 741,665 |

FY2015 Vehicle Purchases

| | | Actual Cost |
|-----------------------|--|------------------------|
| 4110 Golf | Dodge Dakota Pickup | \$ 25,000 |
| 4220 Recreation | Ford LN 600 FB | \$ 22,650 |
| 4220 Recreation/Trout | Dodge Pickup | \$ 28,233 |
| 4220 Recreation | Bobcat Excavator | \$ 24,807 |
| 4220 Recreation | Dodge Pickup | \$ 28,233 |
| 5100 Police | Two (2) SUV Patrol Vehicles | \$ 75,360 |
| 5100 Police | DARE VAN (replace with SUV) | \$ 37,680 |
| 5200 Fire | Ambulance - 2WD | \$ 141,085 |
| 5200 Fire | Two (2) Inspector Jeeps - replace with SUV | \$ 51,564 |
| 5200 Fire | Rescue Mini-pumper | \$ 148,810 |
| 7100 Street | Dodge Utility Truck (tool boxes, etc) | \$ 31,308 |
| 7100 Street | Ford Bucket Truck - small lift | \$ 74,238 |
| 7100 Street | Two (2) Salt Trucks with spreader | \$ 73,046 |
| 7110 Sanitation | Stecco Refuse Trailer 42' | \$ 82,600 |
| TOTAL | | \$ 844,614 |

FY 2014 Vehicle Purchases

| | | Actual Cost |
|-----------------|--------------------------------|------------------------|
| 5100 Police | Patrol Vehicle | \$ 29,771 |
| 5200 Fire | Rosenbauer Fire Truck | \$ 181,377 |
| 7100 Street | Dump Truck | \$ 73,958 |
| 7100 Street | Backhoe | \$ 105,042 |
| 7100 Street | Leaf Truck | \$ 123,410 |
| 7110 Street | Brush Truck | \$ 111,020 |
| 7110 Sanitation | Hand Loader Garbage Truck | \$ 110,347 |
| 7110 Sanitation | Container Loader Garbage Truck | \$ 133,934 |
| TOTAL | | \$ 868,859 |

FY 2013 Vehicle Purchases

| | | Actual Cost |
|-----------------|--------------------------------|------------------------|
| 4130 Parking | GMC 2500 Pickup | \$ 19,728 |
| 4220 Recreation | Ford LN 600 FB | \$ 27,540 |
| 5100 Police | Patrol Vehicle | \$ 28,691 |
| 5100 Police | Patrol Vehicle | \$ 28,691 |
| 5100 Police | Patrol Vehicle | \$ 28,691 |
| 5100 Police | Patrol Vehicle | \$ 33,368 |
| 5100 Police | Patrol Vehicle | \$ 33,368 |
| 5200 Fire | Ambulance - 4WD | \$ 149,214 |
| 7100 Street | JD Mower | \$ 45,000 |
| 7100 Street | Dump Truck | \$ 73,958 |
| 7100 Street | Dump Truck | \$ 73,958 |
| 7110 Sanitation | Stecco Refuse Trailer 42' | \$ 73,800 |
| 7110 Sanitation | Container Loader Garbage Truck | \$ 133,934 |
| 7110 Sanitation | 5th Wheel Tractor | \$ 96,994 |
| TOTAL | | \$ 846,935 |

FY2012 Vehicle Purchases

| | | Actual Cost |
|---|--------------------------------|------------------------|
| 4220 Recreation | Ford Truck | \$ 19,802 |
| 4220 Recreation | Ford Truck | \$ 19,802 |
| 5100 Police | Patrol Vehicle | \$ 35,025 |
| 5100 Police | Patrol Vehicle | \$ 31,324 |
| 5100 Police | Patrol Vehicle | \$ 31,325 |
| 5100 Police | Patrol Vehicle | \$ 31,325 |
| 5100 Police | Patrol Vehicle | \$ 31,324 |
| 5100 Police | Patrol Vehicle | \$ 35,025 |
| 5200 Fire | Chevy Truck | \$ 21,935 |
| 5200 Fire | Ambulance | \$ 124,927 |
| 7100 Street | Backhoe | \$ 47,977 |
| 7100 Street | Tractor Purchased Used | \$ 26,000 |
| 7100 Street | Salt Truck with Plow | \$ 35,192 |
| 7100 Street | Salt Truck with Plow | \$ 35,192 |
| 7100 Street | Dump Truck | \$ 77,585 |
| 7110 Sanitation | Hand Loader Garbage Truck | \$ 105,481 |
| 7110 Sanitation | Container Loader Garbage Truck | \$ 135,512 |
| 7110 Sanitation | Container Loader Garbage Truck | \$ 135,512 |
| TOTAL | | \$ 980,263 |
| Total Spent Since Inception of Program FY2012 - FY2024 | | \$ 13,738,506 |

OPEN PURCHASE ORDERS REPORT

FY 2024-2025

| PO# | Date | Vendor Name | Account | Total | Received | Balance |
|-------|------------|---------------------------------|---------------|-----------|----------|-----------|
| 51656 | 10/18/2021 | NORTHWESTERN EMERGENCY VEHICLES | 803-85000-816 | \$246,167 | \$0 | \$246,167 |
| 52099 | 2/18/2022 | CRAIG'S FIREARM SUPPLY | 803-85000-816 | \$2,998 | \$0 | \$2,998 |
| 54175 | 9/18/2023 | PETERBILT OF KNOXVILLE INC | 803-85000-816 | \$366,098 | \$0 | \$366,098 |
| 54272 | 10/9/2023 | CDJR OF COLUMBIA TN | 803-85000-816 | \$60,000 | \$49,191 | \$10,809 |
| 54647 | 1/26/2024 | NORTHWESTERN EMERGENCY VEHICLES | 803-85000-816 | \$298,654 | \$0 | \$298,654 |

**804
CITY HALL RESTORATION FUND**

This temporary Fund is used to administer/record the transactions associated with the water damage that occurred at City Hall in late November 2022. Much of the expenditures will be reimbursed by insurance proceeds with remainder being funded from a transfer from the General Fund.

Revenue Information

| | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| Detail | | | |
| 804-30000-000 \$\$\$ REVENUES \$\$\$ | 2,146,010 | 410,767 | - |
| 804-39932-000 Insurance Loss Settlement | 2,146,010 | 410,767 | - |
| 804-36824-000 Transfer From General Fund | 750,000 | - | - |
| From/(To) Fund Balance | | (351,903) | - |
| Total for Appropriation | | | - |

Budget Information

| | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 Proposed |
|---|---------------------|---------------------|-----------------------|
| Detail | | | |
| 804-40000-000 \$\$\$ EXPENDITURES \$\$\$ | 2,807,535 | 58,864 | - |
| 804-26000-201 Water Disaster - Office Supplies | 2,629 | - | - |
| 804-26000-402 Water Disaster - Building & Grounds Maintenance | 5,690 | - | - |
| 804-26000-608 Water Disaster - Contracted Services | 2,062,026 | 47,370 | - |
| 804-26000-703 Water Disaster - Miscellaneous Expense | 6,599 | 873 | - |
| 804-26000-816 Water Disaster - Furniture & Equipment Purch/Repl | 730,591 | 10,621 | - |

**805
WILDFIRES RECOVERY FUND**

The Wildfires Recovery Fund was set up to accurately track the financial impact of the November 28, 2016 Wildfires. It specifically is designed to capture the Federal and State Grants and Insurance Proceeds as well as the expenditures that are incurred as a direct result of the this disaster.

Revenue Information

| Detail | 2022-2023 <u>Actual</u> | 2023-2024 <u>Actual</u> | 2024-2025 <u>Proposed</u> |
|---|----------------------------|----------------------------|------------------------------|
| 805-30000-000 \$\$\$ REVENUES \$\$\$ | 338,293 | 124,614 | - |
| 805-33001-000 *** INTERGOVERNMENTAL REVENUES *** | 273,008 | 124,614 | - |
| 805-33831-000 FEDERAL GRANTS-WILDFIRE 2016 | - | 124,614 | - |
| 805-33832-000 Federal Grants - THDA | 273,008 | - | - |
| 805-34000-000 *** USE OF MONEY & PROPERTY *** | 65,285 | - | - |
| 805-35990-000 MISCELLANEOUS INCOME | 65,285 | - | - |
| | | (25,013) | - |
| (To) From Fund Balance | | | - |
| Total for Appropriation | | | - |

Budget Information

| Detail | 2022-2023 <u>Actual</u> | 2023-2024 <u>Actual</u> | 2024-2025 <u>Proposed</u> |
|---|----------------------------|----------------------------|------------------------------|
| 805-40000-000 \$\$\$ EXPENDITURES \$\$\$ | 277,187 | 99,601 | - |
| 805-26000-000 NON DEPARTMENTAL | 277,187 | 99,601 | - |
| 805-26160-604 THDA Consultant | 7,370 | - | - |
| 805-26160-608 THDA Contractors | 269,817 | 99,601 | - |

2024-2025 Total Proposed Budget \$106,094,875

