

TOWN OF CHAPEL HILL, TENNESSEE
BUDGET ORDINANCE FY 2023-2024



**Town of Chapel Hill, Tennessee
Annual Budget
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For the Fiscal Year Ending June 30, 2024**

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Ordinance No. 2023-004

**AN ORDINANCE OF THE TOWN OF CHAPEL HILL, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,
2023 AND ENDING JUNE 30, 2024**

- WHEREAS, *Tennessee Code Annotated* § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF
THE TOWN OF CHAPEL HILL, TENNESSEE AS FOLLOWS:

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

General Fund	2021-2022	2022-2023	2023-2024
Revenues	Audited	Estimated	Budgeted
Local Taxes	\$ 1,352,194	\$ 1,323,600	\$ 1,380,300
Licenses and Permits	\$ 88,900	\$ 61,500	\$ 63,000
Intergovernmental	\$ 348,582	\$ 326,627	\$ 387,300
Fines and Forfeitures	\$ 17,070	\$ 33,000	\$ 36,000
Miscellaneous Revenues	\$ 150,188	\$ 51,550	\$ 548,600
Total Revenues and Other Financing Sources	\$ 1,956,934	\$ 1,796,277	\$ 2,415,200
Appropriations			
Expenditures			
General Government	\$ 750,512	\$ 730,500	\$ 912,311
Public Safety	\$ 1,413,593	\$ 1,018,231	\$ 1,381,238
Highways and Streets	\$ 60,660	\$ 78,570	\$ 94,980
Community Center	\$ 49,212	\$ 41,494	\$ 73,726
Parks	\$ 34,261	\$ 8,433	\$ 32,641
Transfers Out	\$ -	\$ -	\$ 100,000
Total Appropriations	\$ 2,308,237	\$ 1,877,228	\$ 2,594,896
Change in Fund Balance	\$ (351,303)	\$ (80,951)	\$ (179,696)
Beginning Fund Balance	\$ 1,136,031	\$ 784,728	\$ 703,777
Ending Fund Balance	\$ 784,728	\$ 703,777	\$ 524,081
Ending Fund Balance as % of Appropriations	34%	37%	20%

State Street Aid Fund	2021-2022	2022-2023	2023-2024
Revenues	Audited	Estimated	Budgeted
Gas taxes	\$ 59,031	\$ 58,500	\$ 55,200
Transfers In	\$ -	\$ -	\$ 100,000
Total Revenues and Other Financing Sources	\$ 59,031	\$ 58,500	\$ 155,200
Appropriations			
Expenditures			
Street Expenditures	\$ 13,002	\$ 29,500	\$ 123,400
Debt Service	\$ 30,094	\$ 32,872	\$ 36,000
Total Appropriations	\$ 43,096	\$ 62,372	\$ 159,400
Change in Fund Balance	\$ 15,935	\$ (3,872)	\$ (4,200)
Beginning Fund Balance	\$ 96,999	\$ 112,934	\$ 109,062
Ending Fund Balance	\$ 112,934	\$ 109,062	\$ 104,862
Ending Fund Balance as % of Appropriations	262%	175%	66%

Sanitation Fund	2021-2022	2022-2023	2023-2024
Revenues	Audited	Estimated	Budgeted
Charges for Services	\$ 101,014	\$ 134,100	\$ 145,800
Total Revenues and Other Financing Sources	\$ 101,014	\$ 134,100	\$ 145,800
Appropriations			
Expenditures			
Sanitation Services	\$ 119,564	\$ 119,600	\$ 156,100
Total Appropriations	\$ 119,564	\$ 119,600	\$ 156,100
Change in Fund Balance	\$ (18,550)	\$ 14,500	\$ (10,300)
Beginning Fund Balance	\$ 160,643	\$ 142,093	\$ 156,593
Ending Fund Balance	\$ 142,093	\$ 156,593	\$ 146,293
Ending Fund Balance as % of Appropriations	119%	131%	94%

Drug Fund	2021-2022	2022-2023	2023-2024
Revenues	Audited	Estimated	Budgeted
Fines and Fees	\$ 356	\$ 178	\$ 672
Total Revenues and Other Financing Sources	\$ 356	\$ 178	\$ 672
Appropriations			
Expenditures			
Drug fund expenditures	\$ -	\$ 2,755	\$ 7,000
Total Appropriations	\$ -	\$ 2,755	\$ 7,000
Change in Fund Balance	\$ 356	\$ (2,577)	\$ (6,328)
Beginning Fund Balance	\$ 9,507	\$ 9,863	\$ 7,286
Ending Fund Balance	\$ 9,863	\$ 7,286	\$ 958
Ending Fund Balance as % of Appropriations	#DIV/0!	264%	14%

Water and Sewer Fund	2021-2022	2022-2023	2023-2024
Revenues	Audited	Estimated	Budgeted
Operating Revenues	\$ 1,736,809	\$ 1,628,251	\$ 1,449,930
Water Operating Expenses	\$ 1,143,254	\$ 1,358,763	\$ 1,354,161
Depreciation	\$ 75,319	\$ 77,200	\$ 78,400
Net Operating Income (Expense)	\$ 518,236	\$ 192,288	\$ 17,369
Net Nonoperating Revenues (Expenses)	\$ 874,594	\$ 597,073	\$ 1,487,400
Change in Net Position	\$ 1,392,830	\$ 789,361	\$ 1,504,769
Change in Net Position	\$ 1,392,830	\$ 789,361	\$ 1,504,769
Estimated Beginning Net Position	\$ 4,712,504	\$ 6,105,334	\$ 6,894,695
Estimated Ending Net Position	\$ 6,105,334	\$ 6,894,695	\$ 8,399,464
Ending Net Position as % of Expenses	501%	480%	586%

SECTION 2: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 703,777
State Street Aid	\$ 109,062
Sanitation Fund	\$ 156,593
Water and Sewer Fund	\$ 6,894,695
Drug Fund	\$ 7,286

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Type of Indebtedness	Debt		FY 2024 Debt Interest	FY 2024 Debt Principal
	Authorized and Unissued	Principal Outstanding at June 30, 2023		
Gov. Series 2015, G.O. Capital Outlay	\$0	\$230,000	6,213	43,000
Series 2017, Local Gov Bond	\$0	\$388,900	10,350	44,000
Series 2019, Local Gov Bond	\$0	\$1,162,523	35,385	64,000
W/S Capital Lease Obligation #1	\$0	\$53,087	1,822	17,102
Capital Lease Obligation #2	\$0	\$2,863	-	2,863
Series 2020, Local Gov Loan	\$634,071	\$1,142,065	5,340	28,128
SRFL, Series 2015	\$0	\$101,895	2,823	66,000

SECTION 4: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Project/Department	Total Project	Loan Proceeds	Cash Reserves	Grant Proceeds
General Government - building improvements	75,000	75,000	-	-
Police Department - equipment & vehicle	110,000	39,000	-	71,000
Fire Department - equipment	120,000	120,000	-	-
Highways & Streets - paving	50,000	50,000	-	-
Community Center - building improvements	25,000	25,000	-	-
State Street Aid - paving	100,000		100,000	
Water Improvements	700,000	-	700,000	-
Sewer Improvements	1,418,000	60,000	379,000	979,000

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax of \$0.906363 per \$100 of assessed value on all real and personal property in Marshall County.

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

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year lapse and revert to the respective fund balances.

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

SECTION 12: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13: This ordinance shall take effect July 1, 2023, the public welfare requiring it.

PASSED FIRST READING:

MAYOR

PASSED SECOND READING:

RECORDER

CITY ATTORNEY

**Budget Summary
FY 2024**

Town of Chapel Hill, Tennessee

All Funds	Estimated Beginning Cash July 1				Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Debt Proceeds	Transfers-In		Transfers-Out					
General Fund	\$ 1,702,928	\$ 2,415,200			\$ 2,415,200	\$ 2,494,896	\$ 100,000	\$ 2,594,896	\$ (179,696)	\$ 1,523,232	58.70%
State Street Aid	90,272	55,200		100,000	155,200	159,400		159,400	(4,200)	86,072	54.00%
Sanitation Fund	121,194	145,800			145,800	156,100		156,100	(10,300)	110,894	71.04%
Drug Fund	6,328	672			672	7,000		7,000	(6,328)	-	0.00%
Water and Sewer Fund	\$1,937,805	2,948,930	60,000		3,008,930	3,450,412	-	3,450,412	(441,482)	1,496,323	43.37%
Totals	\$ 3,858,527	\$ 5,565,802	\$ 60,000	\$ 100,000	\$ 5,725,802	\$ 6,267,808	\$ 100,000	\$ 6,367,808	\$ (642,006)	\$ 3,216,521	

Enterprise Fund	Estimated Beginning Net Position July 1				Expenses **(exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In	Total					
Water and Sewer Fund	6,894,695	2,948,930	-	2,948,930	1,444,161	-	1,444,161	1,504,769	8,399,464
Totals	\$ 6,894,695	\$ 2,948,930	\$ -	\$ 2,948,930	\$ 1,444,161	\$ -	\$ 1,444,161	\$ 1,504,769	\$ 8,399,464

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund	\$ 703,777
State Street Aid	109,062
Sanitation Fund	156,593
Drug Fund	7,286

Town of Chapel Hill, Tennessee
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at 06/30/23	FY 2024 Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General Fund	G.O. Capital Outlay	Series 2015	\$ 500,000	\$ -	\$ 230,000	\$ 43,000	\$ 6,213	\$ 49,213	10, 12
General Fund	Local Gov Loan	Series 2017	1,000,000		388,900	44,000	10,350	54,350	9
General Fund	Local Gov Loan	Series 2019	1,600,000	-	1,162,523	64,000	35,385	99,385	7, 15
Total General Fund			\$ 3,100,000	\$ -	\$ 1,781,423	\$ 151,000	\$ 51,948	\$ 202,948	
Water Sewer	Capital Lease	Capital Lease	n/a		53,087	17,102	1,822	18,924	19
Water Sewer	Capital Lease	Capital Lease	n/a		2,863	2,863	-	2,863	19
Water Sewer	Revolving Loan Fund		1,600,000	634,071	1,142,065	28,128	5,340	33,468	19
Water Sewer	G. O. Bond	Series 2020	709,875		101,895	66,000	2,823	68,823	19
Total Water Sewer Fund			\$ 2,389,875	\$ 634,071	\$ 1,299,910	\$ 114,093	\$ 9,985	\$ 124,078	
Total Outstanding Debt for the Municipality			\$ 5,489,875	\$ 634,071	\$ 3,081,333	\$ 265,093	\$ 61,933	\$ 327,026	

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
REVENUES			
Local Taxes			
31100 Property Tax (Current)	625,156	625,000	660,000
31219 Delinquent Property Taxes	8,760	10,000	10,000
31310 Interest & Penalty - Current	518	600	250
31320 Interest & Penalty - Delinquent	-	-	750
31330 Court Costs on Property Taxes	-	-	100
31600 Local Option Sales Tax	493,068	485,000	510,000
31710 Wholesale Beer Tax	142,452	123,000	120,000
31720 Wholesale Liquor Tax	73,850	72,500	72,000
31912 Cable TV Franchise Tax	8,390	7,500	7,200
31990 Beer Tax	-	-	-
Total Local Taxes	\$ 1,352,194	\$ 1,323,600	\$ 1,380,300
Licenses & Permits			
32210 Beer License	-	-	-
32300 General & Privilege Licenses	1,500	1,500	1,500
32660 Zoning Permits	87,400	60,000	60,000
32920 Mobile Vendor Permits	-	-	1,500
Total Licenses and Permits	\$ 88,900	\$ 61,500	\$ 63,000
Intergovernmental Revenue			
31730 Mixed Drink Tax - Liquor by Drink	13,555	12,800	12,000
33320 TVA Payments in Lieu of Taxes	17,827	15,500	15,000
33400 State Grants	45,447	5,000	71,000
33510 State Sales Tax	195,665	200,000	180,000
33520 State Income Tax	106	-	-
33530 State Beer Tax	784	1,000	900
33552 State-City Streets & Transportation	3,101	3,000	3,000
33580 Telecom Interstate Sales	41,845	45,000	42,000
33593 Corporate Excise Tax	27,314	41,777	36,000
33594 Telecom Privilege Tax	1,330	1,250	1,200
33595 Sports Betting Revenue	1,608	1,300	1,200
33900 Payments in Lieu of Tax - Local	-	-	25,000
Total Intergovernmental Revenue	\$ 348,582	\$ 326,627	\$ 387,300
Fines & Penalties			
35110 City Court Fines and Costs	\$ 17,070	\$ 33,000	\$ 36,000
Total Fines & Penalties	\$ 17,070	\$ 33,000	\$ 36,000
Other Revenue			
34793 Community Center Fees	9,300	10,500	9,000
34260 Fire Department Donations	38,152	33,000	30,000
36000 Other Revenue	11,196	-	-
36100 Interest Earnings	6,232	3,800	3,600
36330 Sale of Equipment	4,450	4,250	6,000
33400 State Grant	120	-	-
33193 American Rescue Plan	80,738	-	-
37722 Bond Proceeds	-	-	500,000
Total Other Revenue	\$ 150,188	\$ 51,550	\$ 548,600
TOTAL REVENUE	\$ 1,956,934	\$ 1,796,277	\$ 2,415,200
Beginning Fund Balance	\$ 1,136,031	\$ 784,728	\$ 703,777
Available for Appropriation	\$ 3,092,965	\$ 2,581,005	\$ 3,118,977

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
41000 General Government			
111 Regular Employee Salaries	-	-	148,250
121 Regular Employee Wages	108,940	107,383	33,280
123 Overtime Wages	-	-	500
134 Christmas Bonus Pay	-	-	3,600
141 Payroll Taxes - Employer	11,113	10,127	14,201
142 Health Insurance/HSA	62,886	57,000	88,185
143 Retirement Plan - Employer	2,904	5,400	9,405
146 Workers Compensation Wages	1,586	2,460	2,000
147 Unemployment Tax	879	1,710	1,260
148 Employee Education & Training	1,174	1,500	3,250
161 Board & Committee Members	36,747	25,500	25,200
200 Contractual Services	-	-	42,000
211 Postage, Box Rent, Etc.	2,765	2,500	2,500
216 Radio & TV	-	-	4,000
220 Printing, Binding, Etc.	4,049	2,250	1,800
231 Legal Notices	1,728	750	2,100
235 Memberships & Registrations	7,560	-	3,600
236 Public Relations	16,713	18,400	24,000
241 Electric	9,953	9,300	10,000
242 Water	2,811	-	-
245 Telephone	6,569	7,700	9,600
252 Legal Services	43,363	47,600	45,000
253 Accounting & Auditing	57,830	38,400	36,000
254 Architectural & Engineering	76,663	132,600	108,000
255 Data Processing Support	26,052	21,000	7,200
259 Other Professional Services	48,975	69,800	21,000
261 Vehicle Repair & Maintenance	589	400	1,200
265 Buildings and Grounds R & M	11,078	26,500	15,000
280 Travel	392	750	1,200
287 Meals & Entertainment	5,962	6,500	30,000
298 Credit Card Fees	2,729	1,750	2,100
299 Miscellaneous, Sundry	1,534	550	1,200
300 Supplies	12,473	14,900	9,600
323 Food	1,302	1,500	1,500
326 Clothing & Uniforms	2,889	1,600	300
331 Gasoline & Diesel	975	2,600	2,400
511 Liability Insurance	14,794	-	13,600
515 Workers Compensation	-	-	900
520 Property Insurance	-	2,560	2,100
551 Trustee Fees	-	-	5,000
600 Debt Service	70,216	78,000	84,000
691 Bank Service Charges	-	-	780
720 Grants & Donations	22,770	20,690	20,000
733 Prizes & Awards	-	-	500
900 Capital Outlay	71,552	10,820	75,000
Total General Government	\$ 750,512	\$ 730,500	\$ 912,311

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
42100 Police Department			
111 Regular Employee Salaries	-	-	65,480
121 Permanent Employee Wages	368,688	322,000	333,803
123 Overtime Wages	15,276	-	25,000
134 Christmas Bonus Pay	-	6,200	9,600
141 Payroll Taxes - Employer	30,643	24,633	33,957
142 Health Insurance/HSA	142,756	229,500	228,575
143 Retirement Plan	6,966	11,100	28,107
146 Workers Compensation Wages	8,172	12,700	10,000
147 Unemployment Tax	1,266	3,200	3,360
148 Education & Training	1,792	2,160	3,500
165 Court Costs	-	830	1,200
166 Drug Fees	-	-	7,000
211 Postage, Box Rent, Etc.	153	470	500
220 Printing, Binding, Etc.	1,741	2,100	1,500
235 Memberships & Registrations	780	1,225	1,500
236 Public Relations	1,292	3,725	4,000
241 Electric	1,735	2,175	2,500
242 Water	1,473	-	-
245 Telephone	5,141	6,850	7,800
255 Data Processing Support	1,170	2,300	2,000
259 Other Professional Services	47,182	64,500	15,000
261 Vehicle Repair & Maintenance	9,405	4,740	7,000
265 Building & Grounds R & M	-	4,250	5,000
280 Travel	1,819	1,540	5,000
310 Supplies	5,705	5,500	6,000
312 Small Items of Equipment	5,674	-	1,000
323 Food	439	500	800
326 Clothing & Uniforms	3,924	-	7,000
327 Firearms & Ammunition	3,993	10,915	8,000
331 Gasoline & Diesel	22,021	36,550	35,000
511 Liability Insurance	10,013	-	11,000
515 Workers Compensation	-	20,219	21,500
520 Property Insurance	-	-	900
922 Capital Outlay	95,309	-	110,000
Total Police Department	\$ 794,525	\$ 779,882	\$ 1,002,582

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
42200 Fire Department			
111 Regular Employee Salaries	32,796	28,102	29,507
121 Permanent Employee Wages	-	-	19,760
134 Christmas Bonus Pay	-	-	1,200
141 Payroll Taxes - Employer	2,655	2,150	3,861
142 Health Insurance/HSA	-	-	16,125
143 Retirement Plan	-	-	1,363
146 Workers Compensation Wages	732	1,100	1,000
147 Unemployment Tax	151	433	840
148 Education & Training	2,943	1,495	2,000
162 Volunteer Firemen Incentive	30,000	30,000	30,000
211 Postage, Box Rent, Etc.	-	5	100
235 Memberships & Registrations	6,486	3,718	4,000
236 Public Relations	190	884	500
241 Electric	5,407	5,316	5,500
242 Water	196	-	-
244 Gas	4,662	3,523	3,500
245 Telephone	3,094	3,384	3,000
255 Data Processing Services	-	-	200
259 Other Professional Services	4,678	6,984	8,000
261 Vehicle Repair & Maintenance	13,077	11,300	18,000
262 Equipment Repair & Maintenance	3,574	13,950	10,000
265 Building & Grounds R & M	-	-	5,000
280 Travel	1,076	2,000	1,500
310 Supplies	3,642	10,900	9,500
312 Small Items of Equipment	954	1,400	1,000
323 Food	224	-	700
326 Clothing & Uniforms	3,076	1,737	1,500
331 Gasoline & Diesel	7,762	7,300	7,500
511 Liability Insurance	4,130	-	13,000
515 Workers Compensation	-	5,596	4,800
520 Property Insurance	-	-	1,200
600 Debt Service	53,733	64,100	54,500
922 Capital Outlay	433,832	32,972	120,000
Total Fire Department	\$ 619,068	\$ 238,349	\$ 378,656
Total Public Safety	\$ 1,413,593	\$ 1,018,231	\$ 1,381,238

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
43100 Highways and Streets			
121 Regular Employee Wages	9,449	-	-
112 Overtime	576	-	-
141 Payroll Taxes - Employer	884	-	-
147 Unemployment Tax	1,759	-	-
241 Electric	848	985	1,000
244 Gas	2,796	1,343	1,400
245 Telephone	470	327	350
260 Repair & Maintenance	3,118	30,375	5,000
261 Vehicle Repair & Maintenance	1,339	30	2,500
300 Supplies	87	1,425	1,500
312 Small Items of Equipment	360	560	500
331 Gasoline & Diesel	5,902	4,925	5,000
511 Liability Insurance	2,213	-	130
515 Workers Compensation	-	-	2,000
520 Property Insurance	-	2,099	600
600 Debt Service	24,859	30,701	25,000
900 Capital Outlay	6,000	5,800	50,000
Total Highways and Streets	\$ 60,660	\$ 78,570	\$ 94,980

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
44420 Community Center			
121 Regular Employee Wages	32,797	28,102	29,507
134 Christmas Bonus Pay	-	-	1,200
141 Payroll Taxes - Employer	2,655	2,150	2,349
147 Unemployment Tax	151	420	420
241 Electric	3,487	3,400	3,400
242 Water	2,372	-	-
244 Gas	3,343	2,120	2,200
245 Telephone	1,406	327	350
259 Other Professional Services	100	-	-
265 Building & Grounds R & M	2,128	3,700	5,000
310 Supplies	-	-	3,500
520 Property Insurance	773	1,275	800
900 Capital Outlay	-	-	25,000
Total Community Center	\$ 49,212	\$ 41,494	\$ 73,726

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
EXPENDITURES			
44700 Parks			
241 Electric	2,454	5,000	5,000
259 Other Professional Services	70	-	-
260 Repair & Maintenance	3,202	2,700	2,000
511 Liability Insurance	155	-	141
520 Property Insurance	-	733	500
600 Debt Service	24,859	-	25,000
900 Capital Outlay	3,521	-	-
Total Parks	\$ 34,261	\$ 8,433	\$ 32,641
TOTAL EXPENDITURES	\$ 2,308,237	\$ 1,877,228	\$ 2,494,896
Other Sources and Uses			
51621-760 Transfer to Street Aid Fund	\$ -	\$ -	\$ 100,000
Excess (deficit) of revenues over (under) expenditures	\$ (351,303)	\$ (80,951)	\$ (179,696)
Ending Fund Balance	\$ 784,728	\$ 703,777	\$ 524,081
Beginning Cash Balance	\$ 948,303	\$ 1,783,879	\$ 1,702,928
Ending Cash Balance	\$ 1,783,879	\$ 1,702,928	\$ 1,523,232

Property Tax Estimation

Property Tax Estimator for one fund	For Use By Municipalities
Total Assessed Value	\$ 70,462,871.00
Adopted Tax Rate	\$ 0.906363
Historical Collection Rate	98.00%
Tax Levy	638,649.39
Estimated Collections	625,876.40

Note – several large new developments have happened as compared to prior year assessment which is being used on this schedule

Local Sales Tax Estimation

	Actual						Partially Estimated	Estimated 2024
	2017	2018	2019	2020	2021	2022	2023	2024
Local Option Sales Tax	\$ 211,182	\$ 294,092	\$ 253,007	\$ 282,107	\$ 406,003	\$ 493,068	\$ 500,214	\$ 510,218
Growth in Sales Tax over prior year		39.26%	-13.97%	11.50%	43.92%	21.44%	1.45%	

Average year over year Growth Rate 2017-2023	17.27%	Anticipated Growth	2.00%
Average year over year Growth Rate 2018-2023	12.87%		
Average year over year Growth Rate 2019-2023	19.58%		
Average year over year Growth Rate 2020-2023	22.27%		
Average year over year Growth Rate 2021-2023	11.45%		

Monthly Local Option Sales Tax Receipts for 2023	
July	48,478
August	44,050
September	39,938
October	46,713
November	41,407
December	44,884
January	52,880
February	41,864
March	35,000
April	35,000
May	35,000
June	35,000
Total	500,214

**TOWN OF CHAPEL HILL, TENNESSEE
121 STATE STREET AID**

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
33500 Revenues			
33551 Gas & Motor Fuel Tax	30,322	29,000	28,200
33555 1989 Gas Tax	4,715	4,700	4,500
33556 3 Cents Gas Tax	8,737	8,800	8,100
33557 2017 Gas Tax	15,257	16,000	14,400
Total Revenues	\$ 59,031	\$ 58,500	\$ 55,200
Beginning Fund Balance	\$ 96,999	\$ 112,934	\$ 109,062
Available for Appropriation	\$ 156,030	\$ 171,434	\$ 164,262
43100 Expenditures			
247 Street Lighting (Electric And Maint.)	13,002	17,000	17,400
268 Repair And Maintenance Roads And Streets	-	12,500	6,000
600 Debt Service	30,094	32,872	36,000
900 Capital Outlay	-	-	100,000
Total Expenditures	\$ 43,096	\$ 62,372	\$ 159,400
Other Sources and Uses			
36961 Transfer from General Fund	-	-	100,000
Revenues Over/(Under) Expenditures	\$ 15,935	\$ (3,872)	\$ (4,200)
Ending Fund Balance	\$ 112,934	\$ 109,062	\$ 104,862
Beginning Cash Balance	\$ 78,209	\$ 94,144	\$ 90,272
Ending Cash Balance	\$ 94,144	\$ 90,272	\$ 86,072

TOWN OF CHAPEL HILL, TENNESSEE
127 Drug Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
35000 REVENUES			
35140 Drug Related Fines	356	178	672
TOTAL REVENUES	\$ 356	\$ 178	\$ 672
Beginning Fund Balance	\$ 9,507	\$ 9,863	\$ 7,286
Available for Appropriation	\$ 9,863	\$ 10,041	\$ 7,958
42129 EXPENDITURES			
300 Supplies	-	2,755	7,000
TOTAL EXPENDITURES	\$ -	\$ 2,755	\$ 7,000
Excess Revenues Over (Under) Expenditures	\$ 356	\$ (2,577)	\$ (6,328)
Ending Fund Balance	\$ 9,863	\$ 7,286	\$ 958
BEGINNING CASH BALANCE	\$ 8,549	\$ 8,905	\$ 6,328
ENDING CASH BALANCE	\$ 8,905	\$ 6,328	\$ -

TOWN OF CHAPEL HILL, TN
413 Water and Sewer Fund

	2021-2022	2022-2023	2023-2024
	Audited	Estimated	Budgeted
OPERATING REVENUES			
37100 Operating Revenues - Water			
37110 Metered Water Sales	461,986	515,000	550,000
37191 Late Fees	10,011	12,500	14,000
37193 Service Charges	31,840	32,600	35,000
37196 Water Tap Fees	367,500	257,500	150,000
	<u>\$ 871,337</u>	<u>\$ 817,600</u>	<u>\$ 749,000</u>
37200 Operating Revenues - Sewer			
37210 Sewer Charges	420,993	470,000	500,000
37296 Sewer Tap Fees	387,500	282,500	150,000
	<u>\$ 808,493</u>	<u>\$ 752,500</u>	<u>\$ 650,000</u>
37500 Operating Revenues - Other			
37500 Air Evac	9,985	930	930
37516 Water Tower Rental	21,221	21,221	20,000
36000 Other Revenues	25,773	36,000	30,000
	<u>\$ 56,979</u>	<u>\$ 58,151</u>	<u>\$ 50,930</u>
TOTAL OPERATING REVENUES	<u>\$ 1,736,809</u>	<u>\$ 1,628,251</u>	<u>\$ 1,449,930</u>

OPERATING EXPENSES			
52100 Water Utilities Expense			
111 Regular Employee Salaries	193,387	220,000	68,250
121 Regular Employee Wages	-	-	197,928
123 Overtime	11,294	11,000	12,000
134 Christmas Bonus Pay	-	-	6,000
141 Payroll Taxes - Employer	16,105	18,000	21,740
142 Health Insurance	66,518	87,000	114,557
143 Retirement Plan	1,804	7,200	18,171
146 Workers Compensation Wages	5,351	-	3,600
147 Unemployment Tax	766	275	2,100
148 Education & Training	2,210	500	3,000
200 Contractual Services	12,056	13,000	16,000
211 Postage, Box Rent, Etc.	4,289	4,650	2,400
235 Memberships & Registrations	500	1,600	2,400
241 Electric	14,375	21,000	22,500
244 Gas	599	800	840
245 Telephone	2,201	3,400	3,600
252 Legal Services	4,819	8,000	8,400
253 Accounting & Auditing	-	7,000	4,200
254 Architectural & Engineering	-	8,400	6,000
255 Data Processing Support	9,960	18,000	15,000
259 Professional Services	28,289	5,600	15,000
260 Repair & Maintenance	45,680	70,000	50,000
261 Vehicle Repair & Maintenance	4,447	3,500	6,000
268 Building Repair & Maintenance	35	-	2,400
280 Travel	-	-	1,000
298 Credit Card Fees	10,512	12,900	6,000
300 Supplies	6,516	41,500	20,000
312 Small Items of Equipment	33,663	30,200	24,000
322 Chemicals & Laboratory	8,162	12,400	12,000
323 Food	23	100	600
326 Clothing & Uniforms	12	-	900
331 Gasoline & Diesel	4,940	3,500	3,600
333 Machinery & Equipment Parts	3,086	-	9,000
353 Water Purchased for Resale	91,989	87,700	90,000

511 Liability Insurance	4,887	-	3,700
515 Workers Compensation	-	-	8,100
520 Property Insurance	-	14,275	6,900
533 Equipment Rental	147	3,600	3,000
540 Depreciation	75,319	76,000	76,000
592 Payment in Lieu of Taxes	-	-	12,500
Total Water Operating Expenses	\$ 663,941	\$ 791,100	\$ 879,386

52200 Sewer

121 Regular Employee Wages	185,701	180,000	89,436
123 Overtime	11,227	9,000	5,000
134 Christmas Bonus Pay	-	-	2,400
141 Payroll Taxes-Employer	15,292	14,500	7,408
142 Health Insurance	38,299	79,000	47,436
143 Retirement Plan	1,777	7,800	6,685
146 Workers Compensation Wages	5,351	3,500	2,000
147 Unemployment Tax	731	125	840
148 Education & Training	200	1,700	3,000
200 Contractual Services	1,339	-	2,100
211 Postage, Box Rent, Etc.	-	1,600	2,400
235 Memberships & Registrations	235	-	2,500
241 Electric	39,685	48,000	42,000
245 Telephone	1,683	3,000	2,400
252 Legal Services	969	8,000	8,400
253 Accounting & Auditing	-	12,000	4,800
254 Architectural & Engineering	-	10,000	15,000
255 Data Processing Support	8,033	18,000	21,000
259 Professional Services	11,568	1,200	6,000
260 Equipment Repair & Maintenance	48,115	44,000	40,000
261 Vehicle Repair & Maintenance	3,658	1,300	4,500
268 Building Repair & Maintenance	-	-	1,500
298 Credit Card Fees	-	-	6,000
300 Supplies	-	10,100	15,000
312 Small Items of Equipment	-	-	10,000
322 Chemicals & Laboratory	10,646	17,000	15,000
323 Food	-	-	300
326 Clothing & Uniforms	80	-	900
331 Gasoline & Diesel	4,248	4,300	4,200
511 Liability Insurance	4,887	-	70
515 Workers Compensation	-	-	3,200
520 Property Insurance	-	9,538	6,800
533 Equipment Rental	-	1,200	2,400
540 Depreciation	160,911	160,000	160,000
592 Payment in Lieu of Taxes	-	-	12,500
Total Sewer Operating Expenses	\$ 554,632	\$ 644,863	\$ 553,175

Total Water and Sewer Operating Expense: \$ 1,218,573 \$ 1,435,963 \$ 1,432,561

Operating Income (Loss) \$ 518,236 \$ 192,288 \$ 17,369

WATER AND SEWER NON-OPERATING REVENUES/(EXPENSES)**Non-operating Revenues**

33191 Federal Grant # 1 - SRLF	10,516	10,000	10,000	
33192 Federal Grant # 2 - ARPA	56,516	-	-	
33400 State Grants - TDEC	-	-	969,000	
36100 Interest Earnings	2,510	8,133	6,000	
36330 Sale of Equipment	15,400	-	10,000	
37221 Loan Proceeds	-	-	60,000	Liability
37730 Capacity Fees	814,000	592,000	504,000	
Total Non-operating Revenues	898,942	610,133	1,559,000	

Non-operating Expenses

600 Debt Service - Water	12,998	8,465	8,000	
600 Debt Service - Sewer	4,350	4,595	3,600	
900 Capital Outlay - Water	7,000	-	700,000	Capitalize
900 Capital Improvements - Sewer	-	-	1,418,000	Capitalize
Total Non-operating Expenses	24,348	13,060	2,129,600	

TOTAL NON-OPERATING REV/EXP	\$ 874,594	\$ 597,073	\$ (570,600)
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Change in Net Position	\$ 1,392,830	\$ 789,361	\$ 1,504,769
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Beginning Net Position July 1	\$ 4,712,504	\$ 6,105,334	\$ 6,894,695
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Ending Net Position June 30	\$ 6,105,334	\$ 6,894,695	\$ 8,399,464
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Beginning Cash	\$ 204,658	\$ 912,444	\$ 1,937,805
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Estimated Cash Balance	<u>\$ 912,444</u>	<u>\$ 1,937,805</u>	<u>\$ 1,496,323</u>
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TOWN OF CHAPEL HILL, TENNESSEE
422 Sanitation Fund

	2021-2022	2022-2023	2023-2024	
	Audited	Estimated	Budgeted	
REVENUES				
34410 Collection Charges	99,015	132,000	144,000	
36533 Trash Can Revenue	525	300	300	
37191 Late Penalties	1,474	1,800	1,500	
TOTAL REVENUES	\$ 101,014	\$ 134,100	\$ 145,800	
Beginning Fund Balance	\$ 160,643	\$ 142,093	\$ 156,593	
Available for Appropriation	\$ 261,657	\$ 276,193	\$ 302,393	
43230 EXPENDITURES				
295 Landfill Services	105,630	105,000	147,000	
300 Supplies - Trash cans, etc.	4,036	14,600	9,000	
511 Liability Insurance	-	-	100	
540 Depreciation	9,898	-	-	Note: we are working with our auditors to remove the assets being depreciated
TOTAL EXPENDITURES	\$ 119,564	\$ 119,600	\$ 156,100	
Excess Revenues Over (Under) Expenditures	\$ (18,550)	\$ 14,500	\$ (10,300)	
Ending Fund Balance	\$ 142,093	\$ 156,593	\$ 146,293	
BEGINNING CASH BALANCE	\$ 115,346	\$ 106,694	\$ 121,194	
ENDING CASH BALANCE	\$ 106,694	\$ 121,194	\$ 110,894	



Town of Chapel Hill, Tennessee
4650 Nashville Highway
Chapel Hill, TN 37034
www.townofchapelhilltn.gov
(931) 364-7632

June 28, 2022

To Whom it May Concern,

Please find attached the FY22-23 budget for the Town of Chapel Hill, Tennessee adopted by the Board. If you have any questions, please contact Danny Bingham, Town Administrator.

Thank you,

Danny Bingham
Town Administrator
Town of Chapel Hill, TN
Email: dannybingham@townofchapelhilltn.gov
Phone: (931) 364-7632

TOWN OF CHAPEL HILL, TENNESSEE
BUDGET ORDINANCE FY2022-2023



**Town of Chapel Hill, Tennessee
Annual Budget
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For the Fiscal Year Ending June 30, 2023**

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Ordinance No. 2022-03

**AN ORDINANCE OF THE CITY OF CHAPEL HILL, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,
2022 AND ENDING JUNE 30, 2023**

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

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

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

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF
THE CITY OF CHAPEL HILL, TENNESSEE AS FOLLOWS:

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

General Fund	2020-2021	2021-2022	2022-2023
Revenues	Audited	Estimated	Budgeted
Local Taxes	\$ 1,268,380	\$ 1,222,100	\$ 1,274,575
Licenses and Permits	\$ 18,442	\$ 36,200	\$ 76,500
Intergovernmental	\$ 263,262	\$ 265,391	\$ 248,150
Fines and Forfeitures	\$ 17,457	\$ 15,000	\$ 15,000
Miscellaneous Revenues	\$ 187,322	\$ 130,331	\$ 65,000
Total Revenues and Other Financing Sources	\$ 1,754,863	\$ 1,669,022	\$ 1,679,225
Appropriations			
Expenditures			
General Government	\$ 444,164	\$ 588,666	\$ 613,854
Public Safety	\$ 900,288	\$ 872,704	\$ 1,035,850
Highways and Streets	\$ 223,608	\$ 121,007	\$ 90,800
Community Center	\$ 45,349	\$ 33,626	\$ 91,900
Recreation	\$ 32,362	\$ 36,127	\$ 59,500
Total Appropriations	\$ 1,645,771	\$ 1,652,129	\$ 1,891,904
Change in Fund Balance	\$ 109,092	\$ 16,893	\$ (212,679)
Beginning Fund Balance	\$ 1,026,939	\$ 1,136,031	\$ 1,152,924
Ending Fund Balance	\$ 1,136,031	\$ 1,152,924	\$ 940,245
Ending Fund Balance as % of Appropriations	69%	70%	50%

State Street Aid Fund	2020-2021	2021-2022	2022-2023
Revenues	Audited	Estimated	Budgeted
Gas taxes	\$ 54,564	\$ 59,823	\$ 55,000
Total Revenues and Other Financing Sources	\$ 54,564	\$ 59,823	\$ 55,000
Appropriations			
Expenditures			

Street Expenditures	\$ 11,439	\$ 11,339	\$ 15,000
Debt Service	\$ 30,057	\$ 31,000	\$ 36,000
Total Appropriations	\$ 41,496	\$ 42,339	\$ 51,000
Change in Fund Balance	\$ 13,068	\$ 17,484	\$ 4,000
Beginning Fund Balance	\$ 83,931	\$ 96,999	\$ 114,483
Ending Fund Balance	\$ 96,999	\$ 114,483	\$ 118,483
Ending Fund Balance as % of Appropriations	234%	270%	232%

Sanitation Fund	2020-2021	2021-2022	2022-2023
Revenues	Audited	Estimated	Budgeted
Charges for Services	\$ 86,005	\$ 99,596	\$ 104,005
Total Revenues and Other Financing Sources	\$ 86,005	\$ 99,596	\$ 104,005
Appropriations			
Expenditures			
Sanitation Services	\$ 102,592	\$ 98,116	\$ 111,800
Total Appropriations	\$ 102,592	\$ 98,116	\$ 111,800
Change in Fund Balance	\$ (16,587)	\$ 1,480	\$ (7,795)
Beginning Fund Balance	\$ 177,229	\$ 160,642	\$ 162,122
Ending Fund Balance	\$ 160,642	\$ 162,122	\$ 154,327
Ending Fund Balance as % of Appropriations	157%	165%	138%

Drug Fund	2020-2021	2021-2022	2022-2023
Revenues	Audited	Estimated	Budgeted
Fines and Fees	\$ 2,151	\$ 500	\$ 500
Total Revenues and Other Financing Sources	\$ 2,151	\$ 500	\$ 500
Appropriations			
Expenditures			
Drug fund expenditures	\$ -	\$ -	\$ -
Total Appropriations	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 2,151	\$ 500	\$ 500
Beginning Fund Balance	\$ 7,356	\$ 9,507	\$ 10,007
Ending Fund Balance	\$ 9,507	\$ 10,007	\$ 10,507
Ending Fund Balance as % of Appropriations	#DIV/0!	#DIV/0!	#DIV/0!

Water and Sewer Fund	2020-2021	2021-2022	2022-2023
Revenues	Audited	Estimated	Budgeted
Operating Revenues	\$ 991,365	\$ 1,794,965	\$ 1,853,465
Water Operating Expenses	\$ 706,451	\$ 835,295	\$ 824,400
Depreciation	\$ 239,092	\$ 243,000	\$ 250,000
Net Operating Income (Expense)	\$ 45,822	\$ 716,670	\$ 779,065
Net Nonoperating Revenues (Expenses)	\$ (5,533)	\$ (15,900)	\$ (16,900)
Change in Net Position	\$ 40,289	\$ 700,770	\$ 762,165
Change in Net Position	\$ 40,289	\$ 700,770	\$ 762,165
Estimated Beginning Net Position	\$ 4,672,215	\$ 4,712,504	\$ 5,413,274
Estimated Ending Net Position	\$ 4,712,504	\$ 5,413,274	\$ 6,175,439
Ending Net Position as % of Expenses	498%	502%	575%

SECTION 2: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 1,152,924
State Street Aid	\$ 114,483
Sanitation Fund	\$ 162,122
Water and Sewer Fund	\$ 5,413,274
Drug Fund	\$ 10,507

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Debt

	Type of Indebtedness	Authorized and Unissued	Principal Outstanding at June 30, 2022	FY 2023 Debt Interest	FY 2023 Debt Principal
Gov.	Series 2015, G.O. Capital Outlay	\$0	\$272,000	7,480.00	42,000.00
	Series 2017, Local Gov Bond	\$0	\$430,900	11,563.00	42,000.00
	Series 2019, Local Gov Bond	\$254,477	\$1,225,523	37,373.00	63,000.00
W/S	Capital Lease Obligation #1	\$0	\$69,621	2,390.00	16,534.00
	Capital Lease Obligation #2	\$0	\$13,781	447.00	11,005.00
	Series 2020, Local Gov Loan	\$1,310,105	\$165,895	4,595.00	64,000.00
	SRFL, Series 2015	\$139,197	\$456,855	6,612.00	32,712.00

SECTION 4: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Police - Paving	Cash Reserves	50,000.00
Fire - Vests & Equipment	Cash Reserves	25,000.00
Highways & Streets - Paving	Cash Reserves	52,000.00
Community Center - Bldg Upgrades	Cash Reserves	40,000.00
Water Plant Improvements	Loan Proceeds	189,000.00
Sewer Plant Improvements	Loan Proceeds	300,000.00

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax of \$.906363 per \$100 of assessed value on all real and personal property in Marshall County.

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

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year lapse and revert to the respective fund balances.

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

SECTION 12: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13: This ordinance shall take effect July 1, 2022, the public welfare requiring it.


MAYOR

PASSED FIRST READING:
MAY 9, 2022


RECORDER

PASSED SECOND READING:
6/13/2022


CITY ATTORNEY

PASSED FINAL READING
6/27/2022

**Budget Summary
FY 2023**

Town of Chapel Hill, Tennessee

All Funds	Estimated Beginning Cash July 1				Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Debt Proceeds	Transfers-In		Transfers-Out					
General Fund	\$ 1,081,491	\$ 1,679,225			\$ 1,679,225	\$ 1,891,904	\$ -	\$ 1,891,904	\$ (212,679)	\$ 868,812	45.92%
State Street Aid	124,630	55,000		-	55,000	51,000		51,000	4,000	128,630	252.22%
Sanitation Fund	114,711	104,005			104,005	100,300		100,300	3,705	118,416	118.06%
Drug Fund	9,649	500			500	-		-	500	10,149	#DIV/0!
Water and Sewer Fund	\$1,148,428	1,854,065	302,000		2,156,065	1,330,900	-	1,330,900	825,165	1,973,593	148.29%
Totals	\$ 2,478,909	\$ 3,692,795	\$ 302,000	\$ -	\$ 3,994,795	\$ 3,374,104	\$ -	\$ 3,374,104	\$ 620,691	\$ 3,099,600	

Enterprise Fund	Estimated Beginning Net Position July 1			Total	Expenses **(exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In						
Water and Sewer Fund	5,413,274	1,854,065	-	1,854,065	1,091,900	-	1,091,900	762,165	6,175,439
Totals	\$ 5,413,274	\$ 1,854,065	\$ -	\$ 1,854,065	\$ 1,091,900	\$ -	\$ 1,091,900	\$ 762,165	\$ 6,175,439

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund	\$ 1,152,924
State Street Aid	114,483
Sanitation Fund	162,122
Drug Fund	10,507

Town of Chapel Hill, Tennessee
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2023

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at 06/30/22	FY 2022 Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General Fund	G.O. Capital Outlay	Series 2015	\$ 500,000		\$ 272,000	\$ 42,000	\$ 7,480	\$ 49,480	7,8
General Fund	Local Gov Loan	Series 2017	1,000,000		430,900	42,000	11,563	53,563	7
General Fund	Local Gov Loan	Series 2019	1,600,000	254,477	1,225,523	63,000	37,373	100,373	5,10
Total General Fund			\$ 3,100,000	\$ 254,477	\$ 1,928,423	\$ 147,000	\$ 56,416	\$ 203,416	
Water Sewer	Capital Lease	Capital Lease	n/a		69,621	16,534	2,390	18,924	
Water Sewer	Capital Lease	Capital Lease	n/a		13,781	11,005	447	11,452	
Water Sewer	Revolving Loan Fund		1,600,000	1,310,105	165,895	64,000	4,595	68,595	
Water Sewer	G. O. Bond	Series 2020	709,875	139,197	456,855	32,712	6,612	39,324	
Total Water Sewer Fund			\$ 2,389,875	\$ 1,449,302	\$ 706,152	\$ 124,251	\$ 14,044	\$ 138,295	16
Total Outstanding Debt for the Municipality			\$ 5,489,875	\$ 1,703,779	\$ 2,634,575	\$ 271,251	\$ 70,460	\$ 341,711	

GENERAL FUND	Estimated		
	Actual FY 2021	Actual FY 2022	Budget FY 2023
Cash Receipts			
Local Taxes	\$ 1,268,380	\$ 1,222,100	\$ 1,274,575
Licenses And Permits	18,442	36,200	76,500
Intergovernmental	263,262	265,391	248,150
Fines And Forfeitures	17,457	15,000	15,000
Other Revenue	187,322	130,331	65,000
Total Cash Receipts	\$ 1,754,863	\$ 1,669,022	\$ 1,679,225
Appropriations			
General Government	444,164	588,666	613,854
Police Department	693,809	703,058	827,050
Fire Department	206,479	169,646	208,800
Animal Control	-	-	-
Highways and Streets	223,608	121,007	90,800
Community Center	45,349	33,626	91,900
Recreation	32,362	36,127	59,500
Total Appropriations	\$ 1,645,771	\$ 1,652,129	\$ 1,891,904
Change in Cash (Receipts - Appropriations)	109,092	16,893	(212,679)
Beginning Cash Balance July 1	955,506	1,064,598	1,081,491
Ending Cash Balance June 30	\$ 1,064,598	\$ 1,081,491	\$ 868,812
Ending Cash as a % of Total Cash Payments/Appropriations	64.7%	65.5%	45.9%

Debt Service to be paid out of General Fund

	Principal	Interest	Total
Series 2015, General Obligation Capital Outlay	42,000.00	7,840.00	49,840.00
Series 2017, Local Government Loan Program Bond	42,000.00	11,563.00	53,563.00
Series 2019, Local Government Loan Program Bond	44,100.00	26,161.10	70,261.10
	<u>128,100.00</u>	<u>45,564.10</u>	<u>173,664.10</u>

70% GF - 30% SSA

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund

REVENUES	2020-2021 Audited	2022-2023 Estimated	2022-2023 Budgeted
Local Taxes			
31100 Property Tax (Current)	615,074	625,000	640,000
31200 Property Taxes (Delinquent)	9,638	1,000	10,000
31300 Interest & Court Cost on Prop. Tax	38	-	100
31310 Interest on Property Taxes (Current)	849	500	875
33320 TVA PILOT Payments		8,000	8,200
31600 Local Option Sales Tax	406,003	375,000	385,000
31710 Wholesale Beer Tax	149,878	140,000	150,500
31720 Wholesale Liquor Tax	77,120	60,000	70,000
31912 Cable TV Franchise Tax	9,452	12,000	9,500
31990 Beer Tax	328	600	400
Total Local Taxes	\$ 1,268,380	\$ 1,222,100	\$ 1,274,575
Licenses & Permits			
32210 Beer License	1,792	1,200	1,500
32610 Building Permits	13,700	10,000	15,000
32615 Zoning/Development Fees	2,950	25,000	60,000
Total Licenses and Permits	\$ 18,442	\$ 36,200	\$ 76,500
Intergovernmental Revenue			
33500 Online Sales Tax (Telecom Interstate Sales)	47,522	30,000	45,000
33510 State Sales Tax	150,849	185,000	160,000
31980 State Share- Liquor by the Drink	12,751	12,765	13,000
33520 State Income Tax	4,150	-	-
33530 State Beer Tax	684	-	-
33552 State-City Streets & Transportation Tax		2,720	-
33591 TVA- Gross Receipts	16,517	6,707	-
33593 Corporate Excise Tax	28,911	27,500	28,000
33600 Telecom Privilege City Tax	1,344	-	1,400
33700 State Sports Betting	534	700	750
Total Intergovernmental Revenue	\$ 263,262	\$ 265,391	\$ 248,150
Fines & Penalties			
35110 City Court Fines and Costs	\$ 17,457	\$ 15,000	\$ 15,000
Total Fines & Penalties	\$ 17,457	\$ 15,000	\$ 15,000
Other Revenue			
33100 Grants	105,250	36,785	-
34260 Emergency Service Donations	34,632	18,000	25,000
34793 Community Center Fees	3,100	6,100	6,000
36000 Other Revenue	14,594	44,596	20,500
36100 Interest Earnings	4,994	5,000	3,500
36330 Sale of Equipment	24,752	19,850	10,000
Total Other Revenue	\$ 187,322	\$ 130,331	\$ 65,000

TOTAL REVENUE	\$ 1,754,863	\$ 1,669,022	\$ 1,679,225
Beginning Fund Balance	\$ 1,026,939	\$ 1,136,031	\$ 1,152,924
Available for Appropriation	\$ 2,781,802	\$ 2,805,053	\$ 2,832,149

EXPENDITURES

41000 General Government			
111 Salaries - Permanent Employees - Regular	91,456	95,550	134,000
112 Salaries - Permanent Employees - Overtime	72	302	700
001 Board of Mayor & Aldermen Stipend		26,000	26,404
140 Employer Contributions		2,000	5,000
141 Fica (Employer's Share)	7,843	10,000	10,500
142 Hospital And Health Insurance	44,039	50,000	45,000
144 Ira & 401k		1,205	5,000
146 Workers Compensation	2,056	1,052	600
147 Unemployment Insurance	294	-	1,000
148 Employee Education And Training	1,419	938	3,000
172 Election Officials, Clerks, Etc.		-	1,500
211 Postage, Box Rent, Etc.	1,048	2,897	3,000
220 Printing, Duplicating, Typing, And Binding	8,471	4,931	7,500
231 Publication Of Formal And Legal Notices	1,213	1,608	2,050
235 Memberships, Registration Fees, And Tuition	4,585	8,286	5,000
236 Public Relation	20,512	4,011	15,000
241 Electric	9,196	9,537	7,000
242 Water	1,939	2,931	2,500
244 Gas	164	-	300
245 Communication	4,438	6,594	5,000
252 Legal Services	10,276	38,082	30,000
253 Accounting And Auditing Services	11,998	23,208	17,000
41500-253 Financial Administration - Accounting & Audit	1,338	-	25,000
254 Architectural, Engineering, And Landscaping	2,150	44,327	25,000
255 Data Processing Services	20,974	18,786	27,000
256 General Government - Credit Card Processing	466	1,572	-
259 Other Prof.Serv.-Osha,Etc.	33,321	43,700	37,000
260 Repair And Maintenance Services	16,168	14,820	20,000
261 Repair And Maintenance Motor Vehicles	269	750	500
280 Travel	824	279	500
287 Meals And Entertainment	98	8,781	6,500
299 Bereavement Gifts		-	500
300 Supplies	13,568	4,943	10,000
310 Office Supplies And Materials	4,082	3,068	5,000
323 Food	280	1,457	1,000
324 Janitorial Supplies		224	1,000
326 Clothing And Uniforms		-	2,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	507	1,140	2,300
510 Insurance	16,271	13,368	17,000
700 Grants, Contributions, Indemnities, And Other	720	375	2,500
720 Grants And Donations To Other Institutions	8,970	32,850	20,000
600 Debt Service	70,134	71,000	84,000
900 Capital Outlay	33,005	38,100	-

Total General Government	\$ 444,164	\$ 588,666	\$ 613,854
42100 Police Department			
111 Salaries - Permanent Employees - Regular	327,592	306,305	385,000
112 Salaries - Permanent Employees - Overtime	15,305	17,204	22,000
140 Employer Contributions		3,389	5,000
141 Fica (Employer's Share)	26,871	27,618	35,000
142 Hospital And Health Insurance	151,344	161,882	179,000
144 Ira & 401k		515	5,000
146 Workers Compensation	10,517	6,207	5,000
147 Unemployment Insurance	553	1,739	700
148 Employee Education And Training	2,511	1,653	2,600
165 Court Costs		-	1,200
211 Postage, Box Rent, Etc.	882	167	500
220 Printing, Duplicating, Typing, & Binding	1,136	1,959	1,000
231 Publication Of Formal And Legal Notices	30	-	50
235 Memberships, Registration Fees, And Tuition	2,482	564	1,500
236 Public Relation	266	1,727	4,000
241 Electric	2,323	1,014	1,800
242 Water	453	500	500
244 Gas	3,984	1,000	1,000
245 Telephone And Telegraph	5,287	4,731	5,200
255 Data Processing Services	109	1,755	500
259 Other Prof.Serv.-Osha,Etc.	42,534	45,000	51,000
260 Repair And Maintenance Services	964	3,200	1,300
261 Repair And Maintenance Motor Vehicles	9,436	11,000	7,000
280 Travel	1,553	-	2,800
300 Supplies	5,006	5,552	6,000
312 Small Items Of Equipment		224	1,000
323 Food	40	266	500
326 Clothing And Uniforms	5,150	4,782	6,900
327 Fire Arm Supplies	4,459	3,818	7,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	10,776	21,249	25,000
510 Insurance	10,688	7,044	12,000
900 Capital Outlay	51,558	61,000	50,000
Total Police Department	\$ 693,809	\$ 703,058	\$ 827,050
42200 Fire Department			
111 Salaries - Permanent Employees - Regular	26,569	26,000	30,000
Salaries- VFD Incentive		30,000	30,000
141 Fica (Employer's Share)	2,082	1,893	2,500
146 Workers Compensation	918	557	300
147 Unemployment Insurance	70	141	100
148 Employee Education And Training	549	3,000	2,000
211 Postage, Box Rent, Etc.	114	-	-
235 Memberships, Registration Fees, And Tuition	654	3,000	4,000
236 Public Relation		285	500
241 Electric	3,626	3,900	4,000
242 Water	287	225	300
244 Gas	4,327	2,207	3,000
245 Telephone And Telegraph	3,213	3,000	3,000

255 Data Processing Services	169	-	200
259 Other Prof.Serv.-Osha,Etc.	12,662	5,500	1,200
260 Repair And Maintenance Services	4,092	3,500	5,000
261 Repair And Maintenance Motor Vehicles	15,665	11,000	18,000
280 Travel		720	1,500
300 Supplies	22,229	2,337	8,500
312 Small Items Of Equipment	4,801	1,000	1,000
323 Food		336	700
324 Janitorial Supplies		-	1,000
326 Clothing And Uniforms		1,300	1,500
331 Gas, Oil, Diesel Fuel, Grease, Etc.	4,124	6,590	7,500
510 Insurance	4,000	1,157	4,000
600 Debt Service	53,948	54,000	54,000
900 Capital Outlay	42,380	8,000	25,000
Total Fire Department	\$ 206,479	\$ 169,646	\$ 208,800
Total Public Safety	\$ 900,288	\$ 872,704	\$ 1,035,850

43100 Highways and Streets

111 Salaries - Permanent Employees - Regular	82,999	9,449	-
112 Salaries - Overtime	2,100	576	-
141 Fica (Employer's Share)	6,666	884	-
142 Hospital And Health Insurance	148		-
146 Workers Compensation	782	865	-
147 Unemployment Insurance	331	52	-
241 Electric	869	651	800
244 Gas	2,297	1,300	800
245 Telephone/ Telegraph	598	426	500
259 Other Prof.Serv.-Osha,Etc.	909	-	-
260 Repair And Maintenance Services	12,260	1,205	1,500
261 Repair And Maintenance Motor Vehicles	6,172	2,000	2,500
300 Supplies	1,012	77	1,000
312 Small Items Of Equipment		231	500
326 Clothing And Uniforms		309	-
331 Gas, Oil, Diesel Fuel, Grease, Etc.	1,520	5,619	5,000
510 Insurance	2,346	1,364	1,200
600 Debt Service	24,962	25,000	25,000
900 Capital Outlay	77,637	71,000	52,000
Total Highways and Streets	\$ 223,608	\$ 121,007	\$ 90,800

44550 Community Center

111 Salaries - Permanent Employees - Regular	26,569	21,878	28,000
110-51500-140 Employer's Contributions	5,785	-	6,200
141 Fica (Employer's Share)	2,082	1,893	2,300
147 Unemployment Insurance	70	141	200
241 Electric	3,209	3,300	2,500
242 Water	776	2,165	2,500
244 Gas	2,573	1,431	1,500

245 Telephone And Telegraph	812	998	700
259 Other Professional Service	265	-	-
260 Repair And Maintenance Services	2,579	1,682	5,000
300 Supplies		-	1,500
324 Janitorial Supplies		-	1,000
510 Insurance	629	140	500
900 Capital Outlay			40,000
Total Community Center	\$ 45,349	\$ 33,626	\$ 91,900

44400 Recreation

241 Electric	2,118	2,418	2,200
259 Professional Services	3,012	105	30,000
260 Maintenance Services	2,113	3,294	2,200
510 Insurance	157	29	100
600 Debt Service	24,962	25,000	25,000
900 Capital Outlay	-	5,282	-
Total Recreation	\$ 32,362	\$ 36,127	\$ 59,500

TOTAL EXPENDITURES	\$ 1,645,771	\$ 1,652,129	\$ 1,891,904
Excess (deficit) of revenues over (under) expenditures	\$ 109,092	\$ 16,893	\$ (212,679)
Ending Fund Balance	\$ 1,136,031	\$ 1,152,924	\$ 940,245
Beginning Cash Balance	\$ 955,506	\$ 1,064,598	\$ 1,081,491
Ending Cash Balance	\$ 1,064,598	\$ 1,081,491	\$ 868,812

STATE STREET AID	Actual FY 2021	Estimated Actual FY 2022	Budget FY 2023
Cash Receipts			
State Gas and Motor Fuel Taxes	\$ 54,564	\$ 59,823	\$ 55,000
Total Cash Receipts	\$ 54,564	\$ 59,823	\$ 55,000
Appropriations			
Street expenditures	11,439	11,339	15,000
Debt Service	30,057	31,000	36,000
Total Appropriations	\$ 41,496	\$ 42,339	\$ 51,000
Change in Cash (Receipts - Appropriations)	13,068	17,484	4,000
Beginning Cash Balance July 1	94,078	107,146	124,630
Ending Cash Balance June 30	\$ 107,146	\$ 124,630	\$ 128,630
Ending Cash as a % of Total Cash Payments/Appropriations	258.2%	294.4%	252.2%

Debt Service to be paid out of State Street Aid			
Series 2019, Local Government Loan Program Bond	18,900.00	11,211.90	30,111.90 70% GF - 30% SSA

**TOWN OF CHAPEL HILL, TENNESSEE
STATE STREET AID**

	2020-2021	2021-2022	2022-2023
	Audited	Estimated	Budgeted
Revenues			
31730 Gasoline 3 Cent Tax	7,704	8,844	8,000
31740 1989 Gas Tax	4,158	4,773	4,500
31750 IMPROVE Act	13,410	15,338	14,000
37160 Petrol Special	2,630	359	500
33551 State Gasoline & Motor Fuel Tax	26,662	30,510	28,000
Total Revenues	\$ 54,564	\$ 59,823	\$ 55,000
Beginning Fund Balance	\$ 83,931	\$ 96,999	\$ 114,483
Available for Appropriation	\$ 138,495	\$ 156,822	\$ 169,483
44444 Expenditures			
247 Street Lighting (Electric And Maint.)	11,439	11,339.33	15,000
600 Debt Service	30,057	31,000	36,000
Total Expenditures	\$ 41,496	\$ 42,339	\$ 51,000
Revenues Over/(Under) Expenditures	\$ 13,068	\$ 17,484	\$ 4,000
Ending Fund Balance	\$ 96,999	\$ 114,483	\$ 118,483
Beginning Cash Balance	\$ 94,078	\$ 107,146	\$ 124,630
Ending Cash Balance	\$ 107,146	\$ 124,630	\$ 128,630

DRUG FUND	Actual FY 2021	Estimated Actual FY 2022	Budget FY 2023
Cash Receipts			
Fines and Fees	2,151	500	500
Total Cash Receipts	\$ 2,151	\$ 500	\$ 500
Appropriations			
Drug fund expenditures	-	-	-
Total Appropriations	\$ -	\$ -	\$ -
Change in Cash (Receipts - Appropriations)	2,151	500	500
Beginning Cash Balance July 1	6,998	9,149	9,649
Ending Cash Balance June 30	\$ 9,149	\$ 9,649	\$ 10,149
Ending Cash as a % of Total Cash Payments/Appropriations	0.0%	0.0%	0.0%

Debt Service to be paid out of Drug Fund

None

**TOWN OF CHAPEL HILL, TENNESSEE
Drug Fund**

	2020-2021 Audited	2020-2021 Estimated	2021-2022 Budgeted
REVENUES			
35140 Drug Related Fines	2,151	500	500
TOTAL REVENUES	\$ 2,151	\$ 500	\$ 500
Beginning Fund Balance	\$ 7,356	\$ 9,507	\$ 10,007
Available for Appropriation	\$ 9,507	\$ 10,007	\$ 10,507
EXPENDITURES			
300 Supplies	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -
Excess Revenues Over (Under) Expenditures	\$ 2,151	\$ 500	\$ 500
Ending Fund Balance	\$ 9,507	\$ 10,007	\$ 10,507
BEGINNING CASH BALANCE	\$ 6,998	\$ 9,149	\$ 9,649
ENDING CASH BALANCE	\$ 9,149	\$ 9,649	\$ 10,149

WATER and SEWER FUND	Estimated		
	Actual FY 2020	Actual FY 2021	Budget FY 2022
Operating Revenues			
Water Sales	\$ 399,200	\$ 400,000	\$ 400,000
Sewer Fees	380,559	385,000	390,000
Tap Fees	67,500	490,000	500,000
Miscellaneous Other Fees	144,106	519,965	563,465
Total Operating Revenues	\$ 991,365	\$ 1,794,965	\$ 1,853,465
Operating Expenses			
Water Department	\$ 445,721	\$ 528,758	\$ 498,100
Sewer Department	260,730	306,537	326,300
Depreciation	239,092	243,000	250,000
Total Operating Expenses	\$ 945,543	\$ 1,078,295	\$ 1,074,400
Operating Income (Loss)	\$ 45,822	\$ 716,670	\$ 779,065
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 1,414	\$ 1,600	\$ 600
Grants - Operating	-	-	-
Other Income	6,755	-	-
Expense: Debt Service - Interest Expense	(13,702)	(17,500)	(17,500)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ (5,533)	\$ (15,900)	\$ (16,900)
Income (Loss) Before Capital Contributions and Transfers	\$ 40,289	\$ 700,770	\$ 762,165
Capital Contributions and Transfers			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-

Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)			
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position	\$ 40,289	\$ 700,770	\$ 762,165
Beginning Net Position July 1	4,672,215	4,712,504	5,413,274
Ending Net Position June 30	\$ 4,712,504	\$ 5,413,274	\$ 6,175,439

Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 40,289	\$ 700,770	\$ 762,165
<u>Subtract:</u>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-
Grants - Operating	-	-	-
Transfers In - from Other Funds	-	-	-
Total amount subtracted for statutory change	\$ -	\$ -	\$ -
Statutory Change in Net Position*	\$ 40,289	\$ 700,770	\$ 762,165

* Note: A statutory negative Change in Net Position for two consecutive years will result in the local government's referral to the Water and Wastewater Financing Board.

Debt Service to be Paid Out of Water Fund			
	Principal	Interest	Total
Series 2015, Revenue & Tax Capital Outlay	1,522.00	58.00	1,580.00
Capital Lease Obligation #1	15,985.00	2,939.00	18,924.00
Capital Lease Obligation #2	10,464.00	987.00	11,451.00
Series 2020, Local Government Loan	63,000.00	6,340.00	69,340.00
SRFL, Series 2015	32,376.00	6,948.00	39,324.00
	<u>123,347.00</u>	<u>17,272.00</u>	<u>140,619.00</u>

TOWN OF CHAPEL HILL, TN
413 Water and Sewer Fund

	2020-2021	2021-2022	2022-2023
	Audited	Estimated	Budgeted
OPERATING REVENUES			
37110	Metered Water Sales	399,200	400,000
37191	Forfeited Discounts & Penalties	7,104	7,000
37193	Servicing Customer Installations	16,040	15,000
37195	Capacity Fee	90,000	468,000
37196	Water Tap Fees	52,500	245,000
37210	Sewer Service Charges	380,559	385,000
37291	Forfeited Discounts & Penalties	6,151	6,500
37296	Sewer Tap Fees	15,000	245,000
37500	Air Evac	965	965
37521	Rentals	20,603	20,000
36000	Other Revenues	3,243	7,000
	TOTAL REVENUES	\$ 991,365	\$ 1,794,965
			\$ 1,853,465
OPERATING EXPENSES			
Operating Expenses			
52100	Water		
111	Salaries - Permanent Employees - Regular	135,637	160,000
112	Salaries - Permanent Employees - Overtime	8,400	11,184
140	Employer Contributions	4,672	1,685
141	Fica (Employer's Share)	11,569	13,461
142	Hospital And Health Insurance	71,217	71,666
146	Workmen's Compensation	3,392	4,223
147	Unemployment Insurance	219	1,052
148	Education and Training	560	1,575
200	Contractual Services		11,586
211	Postage, Box Rent, Etc.	2,483	3,561
235	Memberships, Registration Fees, And Tuition	713	750
241	Electric	19,609	10,857
242	Water	429	446
244	Gas	395	327
245	Telephone/Telegraph	1,820	1,833
252	Legal Services	3,850	7,229
253	Accounting And Auditing Services	5,999	-
254	Architectural, Engineering, And Landscaping		-
255	Data Processing Services	9,312	11,654
256	Credit Card Processing Fees	7,589	8,500
259	Other Prof.Serv.-Osha,Etc.	18,539	17,021
260	Repair And Maintenance Services (Equipment)	27,710	47,529
261	Repair And Maintenance (Motor Vehicles)	3,658	4,433
300	Supplies	34,145	38,726
312	Small Items of Equipment	1,299	10,269
322	Chemical, Laboratory, And Medical Supplies	15,730	8,019
323	Food		-
324	Janitorial Supplies		53
326	Clothing And Uniforms	120	-
331	Gas, Oil, Diesel Fuel, Grease, Etc.	1,894	4,307
333	Machinery And Equipment Parts		4,629
353	Water Purchased For Resale	48,437	67,401
510	Insurance	6,121	4,604
533	Machinery And Equipment Rental	203	185
540	Depreciation	76,180	78,000
	Total Water Operating Expenses	\$ 521,901	\$ 606,758
			\$ 578,100
52200	Sewer		
111	Salaries - Permanent Employees - Regular	81,195	146,633
112	Salaries - Permanent Employees - Overtime	6,319	11,084
140	Employer Contributions		1,685
141	Fica (Employer's Share)	6,928	12,240
142	Hospital And Health Insurance	45,666	33,944
146	Workmen's Compensation	3,392	4,229
147	Unemployment Insurance	217	999
148	Employee Education And Training	1,372	-
211	Postage, Box Rent, Etc.	1,308	1,373
235	Memberships, Registration Fees, And Tuition	50	75
241	Electric	29,249	35,084
245	Telephone/Telegraph	1,520	1,893
252	Legal Services	3,850	1,454
253	Accounting And Auditing Services	10,716	-
254	Architectural, Engineering, And Landscaping		-
255	Data Processing Services	8,312	8,763
256	Credit Card Processing Fee	1,619	1,200
259	Other Professional Service	2,960	9,027
260	Repair And Maintenance Services	18,860	14,160
261	Repair & Maintenance Motor Vehicles	1,306	4,724
300	Supplies	19,123	2,315
312	Small Items of Equipment		-

322	Chemical, Laboratory, And Medical Supplies	8,486	7,836	8,500
323	Food		-	200
326	Clothing And Uniforms		120	700
331	Gas, Oil, Diesel Fuel, Grease, Etc.	2,161	3,101	3,500
510	Insurance	6,121	4,604	6,600
533	Machinery And Equipment Rental		-	2,500
540	Depreciation	162,912	165,000	170,000
	Total Sewer Operating Expenses	\$ 423,642	\$ 471,537	\$ 496,300
	Total Water and Sewer Operating Expenses	\$ 945,543	\$ 1,078,295	\$ 1,074,400
	Operating Income (Loss)	\$ 45,822	\$ 716,670	\$ 779,065
	WATER AND SEWER NON-OPERATING REVENUES/(EXPENSES)			
33191	SRF Loan			302,000
36930	Capital Outlay - Water			189,000
33720	Capital Outlay - Sewer			300,000
36100	Interest Earnings	1,414	1,600	600
36330	Sale of Equipment	6,755	-	
600	Interest Expense - Water	3,469	4,500	6,000
600	Interest Expense - Sewer	10,233	13,000	11,500
	TOTAL NON-OPERATING REV/EXP	\$ (5,533)	\$ (15,900)	\$ (16,900)
	Change in Net Position	\$ 40,289	\$ 700,770	\$ 762,165
	Beginning Net Position July 1	\$ 4,672,215	\$ 4,712,504	\$ 5,413,274
	Ending Net Position June 30	\$ 4,712,504	\$ 5,413,274	\$ 6,175,439
	Beginning Cash	\$ 243,685	\$ 204,658	\$ 1,148,428
	Estimated Cash Balance	\$ 204,658	\$ 1,148,428	\$ 1,973,593

SANITATION FUND			
	Actual FY 2021	Estimated FY 2022	Budget FY 2023
Cash Receipts			
Charges for sanitation collection	86,005	99,596	104,005
Total Cash Receipts	\$ 86,005	\$ 99,596	\$ 104,005
Appropriations			
Sanitation expenditures	102,592	98,116	111,800
Total Appropriations	\$ 102,592	\$ 98,116	\$ 111,800
Change in Cash (Receipts - Appropriations)	(16,587)	1,480	(7,795)
Beginning Cash Balance July 1	109,919	103,231	114,711
Ending Cash Balance June 30	\$ 103,231	\$ 114,711	\$ 118,416
Ending Cash as a % of Total Cash Payments/Appropriations	100.6%	116.9%	105.9%

Debt Service to be paid out of Sanitation Fund

None

TOWN OF CHAPEL HILL, TENNESSEE
131 Sanitation Fund

	2020-2021	2021-2022	2022-2023
	Audited	Estimated	Budgeted
REVENUES			
34410 Refuse Collection Charges	83,991	97,682	101,000
36000 Other Revenues	-	-	500
36100 Interest Earnings	14	5	5
37000 Trash Can Revenue	450	450	1,000
37191 Forfeited Discounts & Penalties	1,550	1,460	1,500
TOTAL REVENUES	\$ 86,005	\$ 99,596	\$ 104,005
Beginning Fund Balance	\$ 177,229	\$ 160,642	\$ 162,122
Available for Appropriation	\$ 263,234	\$ 260,238	\$ 266,127
EXPENDITURES			
43230			
111 Salaries	\$ -	\$ -	\$ 9,500
256 Credit Card Processing Fee	246	100	700
295 Landfill Services	84,787	88,016	90,000
299 Miscellaneous	20	-	100
541 Provision for Depreciation	9,899	10,000	11,500
900 Capital Outlay	7,640	-	-
TOTAL EXPENDITURES	\$ 102,592	\$ 98,116	\$ 111,800
Excess Revenues Over (Under) Expenditures	\$ (16,587)	\$ 1,480	\$ (7,795)
Ending Fund Balance	\$ 160,642	\$ 162,122	\$ 154,327
BEGINNING CASH BALANCE	\$ 109,919	\$ 103,231	\$ 114,711
ENDING CASH BALANCE	\$ 103,231	\$ 114,711	\$ 118,416

The Town of Chapel Hill, Tennessee, hereby provides certain financial information for the Fiscal Year 2023 Budget in accordance with the requirements of Tennessee Code Annotated, Title 6, Chapter 56, Section 206. There will be a public hearing concerning the budget at Town Hall on June 27, 2022 at 5PM. All citizens are welcome to participate. The budget and all supporting data are available for public inspection by anyone at Town Hall.

	General Fund		
	FY 2021 Audited	FY 2022 Estimated	FY 2023 Proposed
Revenues:			
Local Taxes	\$ 1,268,380	\$ 1,222,100	\$ 1,274,575
State of Tennessee	263,262	265,391	248,150
Other Sources	223,221	181,531	156,500
Total Revenues	\$ 1,754,863	\$ 1,669,022	\$ 1,679,225
Expenditures:			
Salaries	\$ 419,048	\$ 401,854	\$ 519,000
Other Sources	1,226,723	1,250,275	1,372,904
Total Expenditures	\$ 1,645,771	\$ 1,652,129	\$ 1,891,904
Beginning Fund Balance	1,026,939	1,136,031	1,152,924
Ending Fund Balance	1,136,031	1,152,924	940,245
Number FTE Employees	17	17	19

	State Street Aid		
	FY 2021 Audited	FY 2022 Estimated	FY 2023 Proposed
Revenues:			
Gas and Motor Taxes	54,564	59,823	55,000
Total Revenues	\$ 54,564	\$ 59,823	\$ 55,000
Expenditures:			
Lighting and repairs	\$ 11,439	\$ 11,339	\$ 15,000
Debt Service	30,057	31,000	36,000
Total Expenditures	\$ 41,496	\$ 42,339	\$ 51,000
Beginning Fund Balance	83,931	96,999	114,483
Ending Fund Balance	96,999	114,483	118,483
Number FTE Employees	0	0	0

	Drug Fund		
	FY 2021 Audited	FY 2022 Estimated	FY 2023 Proposed
Revenues:			
Fines and Fees	2,151	500	500
Total Revenues	\$ 2,151	\$ 500	\$ 500
Expenditures:			
Drug Fund Expenditures	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Beginning Fund Balance	7,356	9,507	10,007
Ending Fund Balance	9,507	10,007	10,507
Number FTE Employees	0	0	0

Ordinance No. 2021-05

**AN ORDINANCE OF THE CITY OF CHAPEL HILL, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,
2021 AND ENDING JUNE 30, 2022**

- WHEREAS, *Tennessee Code Annotated* § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF
THE CITY OF CHAPEL HILL, TENNESSEE AS FOLLOWS:**

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein, presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2022, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund Revenues	2019-2020	2020-2021	2021-2022
	Audited	Estimated	Budgeted
Local Taxes	\$ 1,068,195	\$ 1,747,899	\$ 1,739,825
Licenses and Permits	22,875	18,442	71,800
Intergovernmental	256,699	257,255	255,200
Fines and Forfeitures	25,003	16,917	15,000
Miscellaneous Revenues	1,016,751	81,615	112,500
Total Revenues and Other Financing Sources	\$ 2,389,523	\$ 2,122,127	\$ 2,194,325
Appropriations			
Expenditures			
General Government	\$ 1,160,461	\$ 384,070	\$ 796,654
Public Safety	889,235	845,031	1,392,330
Animal Control	-	6,000	6,000
Highways and Streets	299,885	200,727	177,500
Community Center	39,381	42,846	95,700
Recreation	49,817	29,925	30,600
Total Appropriations	\$ 2,438,779	\$ 1,508,599	\$ 2,498,784
Change in Fund Balance	\$ (49,256)	\$ 613,529	\$ (304,459)
Beginning Fund Balance	\$ 1,076,195	\$ 1,026,939	\$ 1,640,467
Ending Fund Balance	\$ 1,026,939	\$ 1,640,467	\$ 1,336,008
Ending Fund Balance as % of Appropriations	42%	109%	53%

State Street Aid Fund Revenues	2019-2020	2020-2021	2021-2022
	Audited	Estimated	Budgeted
Gas taxes	\$ 51,128	\$ 59,684	\$ 62,500
Interest Income	704	-	300
Sale of Notes	\$ 385,323	\$ -	\$ -
Total Revenues and Other Financing Sources	\$ 437,155	\$ 59,684	\$ 62,800
Appropriations			
Expenditures			
Street Expenditures	\$ 35,416	\$ 9,308	\$ 10,000
Capital Outlay	385,323	-	-
Total Appropriations	\$ 420,739	\$ 9,308	\$ 10,000
Change in Fund Balance	\$ 16,416	\$ 50,376	\$ 52,800
Beginning Fund Balance	\$ 64,479	\$ 80,895	\$ 131,271
Ending Fund Balance	\$ 80,895	\$ 131,271	\$ 184,071
Ending Fund Balance as % of Appropriations	19%	1410%	1841%

Sanitation Fund Revenues	2019-2020	2020-2021	2021-2022
	Audited	Estimated	Budgeted
Charges for Services	\$ 90,311	\$ 87,170	\$ 88,005
Total Revenues and Other Financing Sources	\$ 90,311	\$ 87,170	\$ 88,005
Appropriations			
Expenditures			
Sanitation Services	\$ 79,491	\$ 32,503	\$ 48,800
Total Appropriations	\$ 79,491	\$ 32,503	\$ 48,800
Change in Fund Balance	\$ 10,820	\$ 54,667	\$ 39,205
Beginning Fund Balance	\$ 166,409	\$ 177,229	\$ 231,896
Ending Fund Balance	\$ 177,229	\$ 231,896	\$ 271,101
Ending Fund Balance as % of Appropriations	223%	713%	556%

Drug Fund	2019-2020	2020-2021	2021-2022
Revenues	Audited	Estimated	Budgeted
Fines and Fees	\$ 1,617	\$ 651	\$ 600
Total Revenues and Other Financing Sources	\$ 1,617	\$ 651	\$ 600
Appropriations			
Expenditures			
Drug fund expenditures	\$ 808	\$ 1,500	\$ 1,500
Total Appropriations	\$ 808	\$ 1,500	\$ 1,500
Change in Fund Balance	\$ 809	\$ (849)	\$ (900)
Beginning Fund Balance	\$ 6,547	\$ 7,356	\$ 6,507
Ending Fund Balance	\$ 7,356	\$ 6,507	\$ 5,607
Ending Fund Balance as % of Appropriations	910%	434%	374%

Water and Sewer Fund	2019-2020	2020-2021	2021-2022
Revenues	Audited	Estimated	Budgeted
Operating Revenues	\$ 776,791	\$ 969,728	\$ 969,465
Water Operating Expenses	\$ 642,175	\$ 654,131	\$ 743,150
Depreciation	\$ 220,707	\$ 221,000	\$ 223,000
Net Operating Income (Expense)	\$ (86,091)	\$ 94,598	\$ 3,315
Net Nonoperating Revenues (Expenses)	\$ 267,613	\$ (18,092)	\$ (16,672)
Change in Net Position	\$ 181,522	\$ 76,505	\$ (13,357)
Change in Net Position	\$ 181,522	\$ 76,505	\$ (13,357)
Estimated Beginning Net Position	\$ 4,490,693	\$ 4,672,215	\$ 4,748,720
Estimated Ending Net Position	\$ 4,672,215	\$ 4,748,720	\$ 4,735,363
Ending Net Position as % of Expenses	541%	543%	490%

SECTION 2: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 1,640,467
State Street Aid	\$ 131,271
Sanitation Fund	\$ 231,896
Water and Sewer Fund	\$ 4,748,720
Drug Fund	\$ 6,507

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

	Type of Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2021	FY 2022 Debt Interest	FY 2022 Debt Principal
Gov.	Series 2015, G.O. Capital Outlay	-	313,000	8,717	41,000
	Series 2017, Local Gov Bond	-	471,900	12,733	41,000
	Series 2019, Local Gov Bond	254,477	1,286,523	39,314	61,000
W/S	Series 2015, Rev&Tax Capital Outl	-	1,522	58	1,522
	Capital Lease Obligation #1	-	85,605	2,939	15,985
	Capital Lease Obligation #2	-	23,556	987	10,464
	Series 2020, Local Gov Loan	1,310,105	228,895	6,340	63,000
	SRFL, Series 2015	215,471	489,231	6,948	32,376

SECTION 4: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Library Building Upgrades	Loan Proceeds	50,000.00
Community Center Upgrades	Cash Reserves	40,000.00
Police Department Vehicle	Cash Reserves	75,000.00
Fire Department Engine & Repairs	Cash Reserves	445,000.00
Water Plant Improvements	Loan Proceeds	189,000.00
Sewer Plant Improvements	Loan Proceeds	113,000.00

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax of \$.9353 per \$100 of assessed value in Marshall County.

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

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year lapse and revert to the respective fund balances.

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

SECTION 12: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13: This ordinance shall take effect _____, 2021, the public welfare requiring it.

City Recorder

PASSED FIRST READING:

Mayor

PASSED SECOND READING:

GENERAL FUND	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Cash Receipts			
Local Taxes	\$ 1,068,195	\$ 1,747,899	\$ 1,739,825
Licenses And Permits	22,875	18,442	71,800
Intergovernmental	256,699	257,255	255,200
Fines And Forfeitures	25,003	16,917	15,000
Other Revenue	1,016,751	81,615	112,500
Total Cash Receipts	\$ 2,389,523	\$ 2,122,127	\$ 2,194,325
Appropriations			
General Government	1,160,461	384,070	796,654
Police Department	691,505	654,533	753,010
Fire Department	197,731	190,498	639,320
Animal Control	-	6,000	6,000
Highways and Streets	299,885	200,727	177,500
Community Center	39,381	42,846	95,700
Recreation	49,817	29,925	30,600
Total Appropriations	\$ 2,438,779	\$ 1,508,599	\$ 2,498,784
Change in Cash (Receipts - Appropriations)	(49,256)	613,529	(304,459)
Beginning Cash Balance July 1	1,022,666	973,410	1,586,938
Ending Cash Balance June 30	\$ 973,410	\$ 1,586,938	\$ 1,282,479
Ending Cash as a % of Total Cash Payments/Appropriations	39.9%	105.2%	51.3%

Debt Service to be paid out of General Fund

	Principal	Interest	Total
Series 2015, General Obligation Capital Outlay	41,000	8,717	49,717
Series 2017, Local Government Loan Program Bond	41,000	12,733	53,733
Series 2019, Local Government Loan Program Bond	61,000	39,314	100,314
	143,000	60,764	203,764

TOWN OF CHAPEL HILL, TENNESSEE
110 General Fund
REVENUES

	2019-2020	2020-2021	2021-2022	2021-2022
	Audited	Estimated	Requested	Budgeted
Local Taxes				
31100 Property Tax (Current)	580,679	599,729	600,000	600,000
31200 Property Taxes (Delinquent)	-	9,638	10,000	10,000
31300 Interest & Court Cost on Prop. Tax	(3,770)	38	100	100
31310 Interest on Property Taxes (Current)	(255)	849	875	875
33320 TVA PILOT Payments	-	8,259	8,200	8,200
31600 Local Option Sales Tax	282,107	917,076	900,000	900,000
31710 Wholesale Beer Tax	134,530	142,651	150,000	150,000
31720 Wholesale Liquor Tax	65,353	62,252	63,000	63,000
31912 Cable TV Franchise Tax	9,551	7,079	7,250	7,250
31990 Beer Tax	-	328	400	400
Total Local Taxes	\$ 1,068,195	\$ 1,747,899	\$ 1,739,825	\$ 1,739,825
Licenses & Permits				
32210 Beer License	1,275	1,792	1,800	1,800
32610 Building Permits	12,400	13,700	60,000	60,000
32615 Zoning/Development Fees	9,200	2,950	10,000	10,000
Total Licenses and Permits	\$ 22,875	\$ 18,442	\$ 71,800	\$ 71,800
Intergovernmental Revenue				
33500 Online Sales Tax (Telecom Interstate Sales)	40,131	47,552	50,000	50,000
33510 State Sales Tax	130,871	150,849	160,000	160,000
31980 State Share- Liquor by the Drink	12,435	12,751	13,000	13,000
33520 State Income Tax	3,599	4,148	-	-
33530 State Beer Tax	677	356	500	500
33552 State-City Streets & Transportation Tax	2,869	1,673	-	-
33591 TVA- Gross Receipts	17,773	8,259	-	-
33593 Corporate Excise Tax	46,349	28,911	30,000	30,000
33600 Telecom Privilege City Tax	1,995	1,344	1,400	1,400
33700 State Sports Betting	-	1,411	300	300
Total Intergovernmental Revenue	\$ 256,699	\$ 257,255	\$ 255,200	\$ 255,200
Fines & Penalties				
35110 City Court Fines and Costs	\$ 25,003	\$ 16,917	\$ 15,000	\$ 15,000
Total Fines & Penalties	\$ 25,003	\$ 16,917	\$ 15,000	\$ 15,000
Other Revenue				
33100 CDBG - Federal Grants	-	175	-	-
34260 Emergency Service Donations	23,601	34,632	25,000	25,000
34793 Community Center Fees	4,398	3,000	6,000	6,000
36000 Other Revenue	20,011	15,299	18,000	18,000
36100 Interest Earnings	6,841	3,758	3,500	3,500
36330 Sale of Equipment	1,700	24,752	10,000	10,000
36930 Sale of Notes	960,200	-	50,000	50,000
Total Other Revenue	\$ 1,016,751	\$ 81,615	\$ 112,500	\$ 112,500
TOTAL REVENUE	\$ 2,389,523	\$ 2,122,127	\$ 2,194,325	\$ 2,194,325
Beginning Fund Balance	\$ 1,076,195	\$ 1,026,939	\$ 1,640,467	\$ 1,640,467
Available for Appropriation	\$ 3,465,718	\$ 3,149,066	\$ 3,834,792	\$ 3,834,792
EXPENDITURES				
41000 General Government				
111 Salaries - Permanent Employees - Regular	107,086	100,164	134,000	134,000

	2019-2020 Audited	2020-2021 Estimated	2021-2022 Requested	2021-2022 Budgeted
112 Salaries - Permanent Employees - Overtime	104	72	700	700
Board of Mayor & Aldermen Stipend		-	26,404	26,404
Contractual Services		-	50,000	50,000
21822 Salaries - Accrued Vacation Leave Liability		11,855	12,000	12,000
140 Employer Contributions	1,000	-	5,000	5,000
141 Fica (Employer's Share)	8,627	7,843	10,500	10,500
142 Hospital And Health Insurance	33,179	36,909	37,000	37,000
144 Ira & 401k		-	5,000	5,000
146 Workers Compensation	2,106	511	600	600
147 Unemployment Insurance	225	294	300	300
148 Employee Education And Training	3,184	1,419	3,000	3,000
172 Election Officials, Clerks, Etc.		-	1,500	1,500
195 Fines and Fees		-	200	200
211 Postage, Box Rent, Etc.	1,381	948	3,000	3,000
220 Printing, Duplicating, Typing, And Binding	1,225	1,595	2,000	2,000
231 Publication Of Formal And Legal Notices	1,871	1,213	2,050	2,050
235 Memberships, Registration Fees, And Tuition	2,255	4,585	5,000	5,000
236 Public Relation	14,653	20,512	23,000	23,000
241 Electric	5,165	6,492	7,000	7,000
242 Water	1,778	1,646	2,500	2,500
244 Gas	322	-	100	100
245 Communication	4,280	2,086	5,000	5,000
252 Legal Services	19,775	10,276	30,000	30,000
253 Accounting And Auditing Services	10,900	11,998	17,000	17,000
41500-253 Financial Administration - Accounting & Auditing Serv.		6,103	25,000	25,000
254 Architectural, Engineering, And Landscaping		2,150	25,000	25,000
255 Data Processing Services	21,573	38,500	50,000	50,000
256 General Government - Credit Card Processing	67	105	1,000	1,000
259 Other Prof.Serv.-Osha,Etc.	17,796	33,321	35,000	35,000
260 Repair And Maintenance Services	1,927	15,604	20,000	20,000
261 Repair And Maintenance Motor Vehicles	10	269	500	500
280 Travel	345	824	500	500
287 Meals And Entertainment	1,593	98	500	500
299 Bereavement Gifts	72	-	6,500	6,500
300 Supplies	10,246	13,282	15,000	15,000
310 Office Supplies And Materials		4,082	15,000	15,000
323 Food	944	280	1,000	1,000
324 Janitorial Supplies		-	1,000	1,000
326 Clothing And Uniforms		-	2,500	2,500
331 Gas, Oil, Diesel Fuel, Grease, Etc.	890	507	2,300	2,300
510 Insurance	15,443	5,833	8,000	8,000
700 Grants, Contributions, Indemnities, And Other	6,550	8,970	10,000	10,000
720 Grants And Donations To Other Institutions	1,350	720	20,000	20,000
600 Debt Service	-	-	125,000	125,000
900 Capital Outlay (Library)	862,539	33,005	50,000	50,000
Total General Government	\$ 1,160,461	\$ 384,070	\$ 796,654	\$ 796,654
42100 Police Department				
111 Salaries - Permanent Employees - Regular	330,930	335,615	340,000	340,000
112 Salaries - Permanent Employees - Overtime	20,668	15,305	20,000	20,000
140 Employer Contributions	612	-	5,000	5,000
141 Fica (Employer's Share)	26,986	26,871	27,000	27,000
142 Hospital And Health Insurance	157,037	131,420	135,000	135,000
144 Ira & 401k	-	-	5,000	5,000
146 Workers Compensation	10,769	2,610	4,000	4,000
147 Unemployment Insurance	578	553	700	700
148 Employee Education And Training	1,515	2,511	2,600	2,600
165 Court Costs	1,031	-	1,200	1,200
211 Postage, Box Rent, Etc.	329	882	1,000	1,000
220 Printing, Duplicating, Typing, & Binding	1,317	1,136	1,760	1,760

	2019-2020 Audited	2020-2021 Estimated	2021-2022 Requested	2021-2022 Budgeted
231 Publication Of Formal And Legal Notices	-	30	50	50
235 Memberships, Registration Fees, And Tuition	854	2,482	2,500	2,500
236 Public Relation	1,484	266	5,000	5,000
241 Electric	2,804	1,772	1,800	1,800
242 Water	636	385	500	500
244 Gas	1,045	809	900	900
245 Telephone And Telegraph	4,712	3,743	3,800	3,800
255 Data Processing Services	314	109	500	500
259 Other Prof.Serv.-Osha,Etc.	21,844	42,534	47,000	47,000
260 Repair And Maintenance Services	1,897	964	1,300	1,300
261 Repair And Maintenance Motor Vehicles	6,875	8,255	7,000	7,000
280 Travel	1,742	1,553	1,800	1,800
299 Bereavement Gifts	-	-	1,000	1,000
300 Supplies	13,711	4,934	15,000	15,000
312 Small Items Of Equipment	-	-	1,000	1,000
323 Food	321	40	700	700
326 Clothing And Uniforms	2,900	3,267	6,900	6,900
327 Fire Arm Supplies	3,579	4,459	5,000	5,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	10,604	7,850	21,000	21,000
510 Insurance	11,164	2,622	12,000	12,000
790 Other Grants, Contributions, And Indemnities	-	-	-	-
600 Debt Service	-	-	-	-
900 Capital Outlay	53,251	51,558	75,000	75,000
Total Police Department	\$ 691,505	\$ 654,533	\$ 753,010	\$ 753,010
42200 Fire Department				
111 Salaries - Permanent Employees - Regular	24,462	27,220	28,000	28,000
Salaries- VFD Incentive	-	-	30,000	30,000
141 Fica (Employer's Share)	1,871	2,082	2,100	2,100
142 Hospital And Health Insurance	-	-	-	-
146 Workers Compensation	936	227	300	300
147 Unemployment Insurance	70	70	100	100
148 Employee Education And Training	5,490	549	2,000	2,000
211 Postage, Box Rent, Etc.	76	114	120	120
235 Memberships, Registration Fees, And Tuition	53	654	4,000	4,000
236 Public Relation	-	-	1,000	1,000
241 Electric	4,625	2,923	3,000	3,000
242 Water	896	244	300	300
244 Gas	2,483	931	1,000	1,000
245 Telephone And Telegraph	3,276	2,275	2,300	2,300
255 Data Processing Services	251	169	200	200
259 Other Prof.Serv.-Osha,Etc.	25,793	12,662	14,000	14,000
260 Repair And Maintenance Services	1,674	4,092	7,000	7,000
261 Repair And Maintenance Motor Vehicles	15,474	15,665	18,000	18,000
280 Travel	278	-	1,500	1,500
300 Supplies	12,360	22,229	8,500	8,500
312 Small Items Of Equipment	3,921	4,801	1,000	1,000
323 Food	330	-	1,500	1,500
324 Janitorial Supplies	-	-	1,000	1,000
326 Clothing And Uniforms	749	-	1,000	1,000
330 Repair And Maintenance Supplies	-	-	1,000	1,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	4,848	2,684	6,000	6,000
510 Insurance	3,837	1,232	1,400	1,400
600 Debt Service	53,988	47,294	58,000	58,000
900 Capital Outlay	29,990	42,380	445,000	445,000
Total Fire Department	\$ 197,731	\$ 190,498	\$ 639,320	\$ 639,320
Total Public Safety	\$ 889,235	\$ 845,031	\$ 1,392,330	\$ 1,392,330

	2019-2020 Audited	2020-2021 Estimated	2021-2022 Requested	2021-2022 Budgeted
42300 Animal Control				
259 Other Prof Services - OSHA, etc	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Total Parks	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
43100 Highways and Streets				
111 Salaries - Permanent Employees - Regular	73,411	85,032	50,000	50,000
112 Salaries - Overtime	117	2,100	2,400	2,400
140 Employer Contributions	500	-	1,000	1,000
141 Fica (Employer's Share)	5,743	6,666	4,000	4,000
142 Hospital And Health Insurance	148	148	200	200
146 Workers Compensation	2,107	511	600	600
147 Unemployment Insurance	285	331	400	400
241 Electric	1,194	727	800	800
244 Gas	1,598	715	800	800
245 Telephone/ Telegraph	378	423	500	500
259 Other Prof.Serv.-Osha,Etc.	1,250	8,244	9,000	9,000
260 Repair And Maintenance Services	9,071	12,260	15,000	15,000
261 Repair And Maintenance Motor Vehicles	9,370	6,172	7,000	7,000
300 Supplies	4,068	1,012	1,500	1,500
312 Small Items Of Equipment	-	-	1,000	1,000
323 Food	61	-	-	-
326 Clothing And Uniforms	-	-	300	300
331 Gas, Oil, Diesel Fuel, Grease, Etc.	3,246	1,520	2,000	2,000
510 Insurance	2,412	603	1,000	1,000
533 Machinery and Equipment Rental	10,420	-	-	-
600 Debt Service	27,275	22,630	28,000	28,000
900 Capital Outlay	147,231	51,634	52,000	52,000
Total Highways and Streets	\$ 299,885	\$ 200,727	\$ 177,500	\$ 177,500
44550 Community Center				
111 Salaries - Permanent Employees - Regular	24,462	27,220	28,000	28,000
110-51500-140 Employer's Contributions	-	5,785	6,200	6,200
141 Fica (Employer's Share)	1,871	2,082	2,000	2,000
147 Unemployment Insurance	70	70	100	100
241 Electric	3,129	2,392	2,500	2,500
242 Water	1,056	659	1,000	1,000
244 Gas	2,190	1,012	1,200	1,200
245 Telephone And Telegraph	968	575	700	700
259 Other Professional Service	985	265	1,000	1,000
260 Repair And Maintenance Services	2,878	2,579	10,000	10,000
300 Supplies	1,186	-	1,500	1,500
324 Janitorial Supplies	-	-	1,000	1,000
510 Insurance	586	207	500	500
900 Capital Outlay	-	-	40,000	40,000
Total Community Center	\$ 39,381	\$ 42,846	\$ 95,700	\$ 95,700
44400 Recreation				
241 Electric	2,571	2,118	2,200	2,200
259 Professional Services	525	3,012	3,100	3,100
260 Maintenance Services	1,563	2,113	2,200	2,200
300 Supplies	67	-	-	-
510 Insurance	146	52	100	100
600 Debt Service	25,050	22,630	23,000	23,000
900 Capital Outlay	19,895	-	-	-
Total Recreation	\$ 49,817	\$ 29,925	\$ 30,600	\$ 30,600

	2019-2020 Audited	2020-2021 Estimated	2021-2022 Requested	2021-2022 Budgeted
TOTAL EXPENDITURES	\$ 2,438,779	\$ 1,508,599	\$ 2,498,784	\$ 2,498,784
Excess (deficit) of revenues over (under) expenditures	\$ (49,256)	\$ 613,529	\$ (304,459)	\$ (304,459)
Ending Fund Balance	\$ 1,026,939	\$ 1,640,467	\$ 1,336,008	\$ 1,336,008
Beginning Cash Balance	\$ 1,022,666	\$ 973,410	\$ 1,586,938	\$ 1,586,938
Ending Cash Balance	\$ 973,410	\$ 1,586,938	\$ 1,282,479	\$ 1,282,479

STATE STREET AID	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Cash Receipts			
State Gas and Motor Fuel Taxes	\$ 51,128	\$ 59,684	\$ 62,500
Interest Income	704	-	300
Sale of Notes	385,323	-	-
Total Cash Receipts	\$ 437,155	\$ 59,684	\$ 62,800
Appropriations			
Street expenditures	35,416	9,308	10,000
Capital Outlay	385,323	-	-
Total Appropriations	\$ 420,739	\$ 9,308	\$ 10,000
Change in Cash (Receipts - Appropriations)	16,416	50,376	52,800
Beginning Cash Balance July 1	64,479	80,895	131,271
Ending Cash Balance June 30	\$ 80,895	\$ 131,271	\$ 184,071
Ending Cash as a % of Total Cash Payments/Appropriations	19.2%	1410.3%	1840.7%

Debt Service to be paid out of State Street Aid

None

**TOWN OF CHAPEL HILL, TENNESSEE
STATE STREET AID**

	2019-2020 Audited	2020-2021 Estimated	2021-2022 Requested	2021-2022 Budgeted
Revenues				
31730 Gasoline 3 Cent Tax		7,704	8,000	8,000
31740 1989 Gas Tax		4,158	4,500	4,500
31750 IMPROVE Act		13,410	14,000	14,000
37160 Petrol Special		2,868	3,000	3,000
33551 State Gasoline & Motor Fuel Tax	51,128	24,989	26,000	26,000
33552 State-City Streets & Transportation Tax		1,434	2,000	2,000
22110 Deferred Revenue - Delinquent Taxes		5,121	5,000	5,000
36930 Sale of Notes	385,323			
36100 Interest Earnings	704	-	300	300
Total Revenues	\$ 437,155	\$ 59,684	\$ 62,800	\$ 62,800
Beginning Fund Balance	\$ 67,516	\$ 83,932	\$ 134,308	\$ 134,308
Available for Appropriation	\$ 504,671	\$ 143,616	\$ 197,108	\$ 197,108
44444 Expenditures				
247 Street Lighting (Electric And Maint.)	35,416	9,308	10,000	10,000
900 Capital Outlay	385,323	-	-	-
Total Expenditures	\$ 420,739	\$ 9,308	\$ 10,000	\$ 10,000
Revenues Over/(Under) Expenditures	\$ 16,416	\$ 50,376	\$ 52,800	\$ 52,800
Ending Fund Balance	\$ 83,932	\$ 134,308	\$ 187,108	\$ 187,108
Beginning Cash Balance	\$ 64,479	\$ 80,895	\$ 131,271	\$ 131,271
Ending Cash Balance	\$ 80,895	\$ 131,271	\$ 184,071	\$ 184,071

DRUG FUND	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Cash Receipts			
Fines and Fees	1,617	651	600
Total Cash Receipts	\$ 1,617	\$ 651	\$ 600
Appropriations			
Drug fund expenditures	808	1,500	1,500
Total Appropriations	\$ 808	\$ 1,500	\$ 1,500
Change in Cash (Receipts - Appropriations)	809	(849)	(900)
Beginning Cash Balance July 1	6,189	6,998	6,149
Ending Cash Balance June 30	\$ 6,998	\$ 6,149	\$ 5,249
Ending Cash as a % of Total Cash Payments/Appropriations	0.0%	0.0%	0.0%

Debt Service to be paid out of Drug Fund

None

**TOWN OF CHAPEL HILL, TENNESSEE
Drug Fund**

	2019-2020 Audited	2020-2021 Estimated	2020-2021 Requested	2021-2022 Budgeted
REVENUES				
35140 Drug Related Fines	1,617	651	600	600
TOTAL REVENUES	\$ 1,617	\$ 651	\$ 600	\$ 600
Beginning Fund Balance	\$ 6,547	\$ 7,356	\$ 6,507	\$ 6,507
Available for Appropriation	\$ 8,164	\$ 8,007	\$ 7,107	\$ 7,107
EXPENDITURES				
300 Supplies	808	1,500	1,500	1,500
TOTAL EXPENDITURES	\$ 808	\$ 1,500	\$ 1,500	\$ 1,500
Excess Revenues Over (Under) Expenditures	\$ 809	\$ (849)	\$ (900)	\$ (900)
Ending Fund Balance	\$ 7,356	\$ 6,507	\$ 5,607	\$ 5,607
BEGINNING CASH BALANCE	\$ 6,189	\$ 6,998	\$ 6,149	\$ 6,149
ENDING CASH BALANCE	\$ 6,998	\$ 6,149	\$ 5,249	\$ 5,249

WATER and SEWER FUND	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Operating Revenues			
Water Sales	\$ 342,948	\$ 392,039	\$ 385,000
Sewer Fees	341,827	362,390	365,000
Tap Fees	40,000	67,500	70,000
Miscellaneous Other Fees	52,016	147,800	149,465
Total Operating Revenues	\$ 776,791	\$ 969,728	\$ 969,465
Operating Expenses			
Water Department	\$ 380,698	\$ 408,682	\$ 438,400
Sewer Department	261,477	245,448	304,750
Sewer Department	-	-	-
Other	-	-	-
Depreciation	220,707	221,000	223,000
Total Operating Expenses	\$ 862,882	\$ 875,131	\$ 966,150
Operating Income (Loss)	\$ (86,091)	\$ 94,598	\$ 3,315
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 1,793	\$ 569	\$ 600
Grants - Operating	-	-	-
Other Income	54,727	-	302,000
Expense: Debt Service - Interest Expense	(11,546)	(18,661)	(17,272)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ 44,974	\$ (18,092)	\$ 285,328
Income (Loss) Before Capital Contributions and Transfers	\$ (41,117)	\$ 76,505	\$ 288,643
Capital Contributions and Transfers			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	222,639	-	-
Capital Contributions - Other	-	-	-
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	-	-	-
Total Capital Contributions and Transfers	\$ 222,639	\$ -	\$ -
Change in Net Position	\$ 181,522	\$ 76,505	\$ 288,643
Beginning Net Position July 1	4,490,693	4,672,215	4,748,720
Ending Net Position June 30	\$ 4,672,215	\$ 4,748,720	\$ 5,037,363

Statutory Change in Net Position Reconciliation:

Change in Net Position	\$ 181,522	\$ 76,505	\$ 288,643
Subtract:			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	222,639	-	-
Capital Contributions - Other	-	-	-
Grants - Operating	-	-	-
Transfers In - from Other Funds	-	-	-
Total amount subtracted for statutory change	\$ 222,639	\$ -	\$ -
Statutory Change in Net Position*	\$ (41,117)	\$ 76,505	\$ 288,643

* Note: A statutory negative Change in Net Position for two consecutive years will result in the local government's referral to the Water and Wastewater Financing Board.

Debt Service to be Paid Out of Water Fund			
	Principal	Interest	Total
Series 2015, Revenue & Tax Capital Outlay	1,522	58	1,580
Capital Lease Obligation #1	15,985	2,939	18,924
Capital Lease Obligation #2	10,464	987	11,451
Series 2020, Local Government Loan	63,000	6,340	69,340
SRFL, Series 2015	32,376	6,948	39,324
	<u>123,347</u>	<u>17,272</u>	<u>140,619</u>

TOWN OF CHAPEL HILL, TN
413 Water and Sewer Fund

	2019-2020 Audited	2020-2021 Estimated	2020-2021 Requested	2021-2022 Budgeted
OPERATING REVENUES				
37110 Metered Water Sales	342,948	392,039	385,000	385,000
37191 Forfeited Discounts & Penalties	5,646	7,104	6,500	6,500
37193 Servicing Customer Installations	18,900	16,040	18,000	18,000
37195 Capacity Fee	-	90,000	90,000	90,000
37196 Water Tap Fees	20,000	52,500	50,000	50,000
37210 Sewer Service Charges	341,827	362,390	365,000	365,000
37291 Forfeited Discounts & Penalties	5,333	6,151	7,000	7,000
37296 Sewer Tap Fees	20,000	15,000	20,000	20,000
37500 Air Evac	356	965	965	965
37521 Rentals	20,003	20,603	20,000	20,000
36000 Other Revenues	1,778	6,937	7,000	7,000
TOTAL REVENUES	\$ 776,791	\$ 969,728	\$ 969,465	\$ 969,465
OPERATING EXPENSES				
Operating Expenses				
52100 Water				
111 Salaries - Permanent Employees - Regular	141,503	139,015	105,000	105,000
112 Salaries - Permanent Employees - Overtime	11,163	8,400	9,000	9,000
140 Employer Contributions	-	-	5,000	5,000
141 Fica (Employer's Share)	11,607	11,569	15,000	15,000
142 Hospital And Health Insurance	69,841	60,957	70,000	70,000
146 Workmen's Compensation	3,746	908	1,000	1,000
147 Unemployment Insurance	213	219	500	500
148 Education and Training	455	560	500	500
200 Contractual Services	-	-	15,000	15,000
211 Postage, Box Rent, Etc.	2,356	1,256	1,500	1,500
235 Memberships, Registration Fees, And Tuition	710	713	2,000	2,000
241 Electric	19,002	14,988	18,000	18,000
242 Water	594	322	700	700
244 Gas	537	229	700	700
245 Telephone/Telegraph	2,431	1,236	3,000	3,000
252 Legal Services	9,113	3,850	8,500	8,500
253 Accounting And Auditing Services	5,450	5,999	15,000	15,000
254 Architectural, Engineering, And Landscaping	-	-	7,500	7,500
255 Data Processing Services	9,898	18,075	15,000	15,000
256 Credit Card Processing Fees	468	1,593	2,000	2,000
259 Other Prof.Serv.-Osha,Etc.	10,338	18,539	15,000	15,000
260 Repair And Maintenance Services (Equipment)	22,414	22,248	25,000	25,000
261 Repair And Maintenance (Motor Vehicles)	1,869	3,652	2,500	2,500
299 Miscellaneous	87	-	-	-
300 Supplies	18,738	34,145	35,000	35,000
312 Small Items of Equipment	-	1,299	5,000	5,000
322 Chemical, Laboratory, And Medical Supplies	8,078	6,464	7,500	7,500
323 Food	77	-	500	500
324 Janitorial Supplies	-	-	500	500
326 Clothing And Uniforms	800	120	500	500
331 Gas, Oil, Diesel Fuel, Grease, Etc.	1,899	1,894	2,000	2,000
333 Machinery And Equipment Parts	2,317	-	2,500	2,500
353 Water Purchased For Resale	18,568	48,384	45,000	45,000
510 Insurance	6,426	1,845	2,000	2,000
533 Machinery And Equipment Rental	-	203	500	500
540 Depreciation	78,907	79,000	80,000	80,000
790 Miscellaneous	-	-	-	-
Total Water Operating Expenses	\$ 459,605	\$ 487,682	\$ 518,400	\$ 518,400
52200 Sewer				
111 Salaries - Permanent Employees - Regular	89,455	83,096	138,000	138,000
112 Salaries - Permanent Employees - Overtime	8,309	6,319	7,000	7,000
141 Fica (Employer's Share)	7,761	6,928	10,500	10,500
142 Hospital And Health Insurance	40,947	35,595	36,000	36,000
146 Workmen's Compensation	3,746	908	1,000	1,000
147 Unemployment Insurance	145	217	250	250
148 Employee Education And Training	625	1,372	1,600	1,600
211 Postage, Box Rent, Etc.	1,462	424	600	600
235 Memberships, Registration Fees, And Tuition	-	50	500	500
241 Electric	40,441	24,335	26,000	26,000
245 Telephone/Telegraph	1,033	926	1,000	1,000
252 Legal Services	12,113	3,850	4,000	4,000
253 Accounting And Auditing Services	5,450	10,716	12,000	12,000
254 Architectural, Engineering, And Landscaping	704	-	3,000	3,000
255 Data Processing Services	9,725	17,075	17,000	17,000
256 Credit Card Processing Fee	425	1,296	1,500	1,500
259 Other Professional Service	2,988	2,960	5,000	5,000
260 Repair And Maintenance Services	3,775	18,860	8,000	8,000
261 Repair & Maintenance Motor Vehicles	2,583	1,374	2,500	2,500
299 Miscellaneous	38	-	-	-
300 Supplies	5,345	19,123	15,000	15,000
312 Small Items of Equipment	2,354	-	-	-
322 Chemical, Laboratory, And Medical Supplies	7,930	6,018	7,000	7,000
323 Food	69	-	-	-
326 Clothing And Uniforms	400	-	1,000	1,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	6,398	2,161	3,000	3,000
333 Machinery And Equipment Parts	-	-	-	-
510 Insurance	6,426	1,845	2,300	2,300
533 Machinery And Equipment Rental	830	-	1,000	1,000
540 Depreciation	141,800	142,000	143,000	143,000
Total Sewer Operating Expenses	\$ 403,277	\$ 387,448	\$ 447,750	\$ 447,750

	Total Water and Sewer Operating Expenses	\$	862,882	\$	875,131	\$	966,150	\$	966,150
	Operating Income (Loss)	\$	(86,091)	\$	94,598	\$	3,315	\$	3,315
	WATER AND SEWER NON-OPERATING REVENUES/(EXPENSES)								
33110	COBG Grant		222,639		-		-		-
33191	SRF Loan		54,727		-		302,000		302,000
36930	Capital Outlay - Water		-		-		189,000		189,000
33720	Capital Outlay - Sewer		-		-		113,000		113,000
36100	Interest Earnings		1,793		569		600		600
600	Interest Expense - Water		3,982		3,626		5,957		5,957
600	Interest Expense - Sewer		7,564		15,035		11,315		11,315
	TOTAL NON-OPERATING REV/EXP	\$	267,613	\$	(18,092)	\$	(16,672)	\$	(16,672)
	Change In Net Position	\$	181,522	\$	76,505	\$	(13,357)	\$	(13,357)
	Beginning Net Position July 1	\$	4,490,693	\$	4,672,215	\$	4,748,720	\$	4,748,720
	Ending Net Position June 30	\$	4,672,215	\$	4,748,720	\$	4,735,363	\$	4,735,363
	Beginning Cash	\$	62,163	\$	243,685	\$	320,190	\$	320,190
	Estimated Cash Balance	\$	243,685	\$	320,190	\$	306,833	\$	306,833

SANITATION FUND	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Cash Receipts			
Charges for sanitation collection	90,311	87,170	88,005
Total Cash Receipts	\$ 90,311	\$ 87,170	\$ 88,005
Appropriations			
Sanitation expenditures	79,491	32,503	48,800
Total Appropriations	\$ 79,491	\$ 32,503	\$ 48,800
Change in Cash (Receipts - Appropriations)	10,820	54,667	39,205
Beginning Cash Balance July 1	94,594	105,414	160,081
Ending Cash Balance June 30	\$ 105,414	\$ 160,081	\$ 199,286
Ending Cash as a % of Total Cash Payments/Appropriations	132.6%	492.5%	408.4%

Debt Service to be paid out of Sanitation Fund

None

TOWN OF CHAPEL HILL, TENNESSEE
131 Sanitation Fund

	2019-2020 Audited	2020-2021 Estimated	2020-2021 Requested	2021-2022 Budgeted
REVENUES				
34410 Refuse Collection Charges	88,794	85,166	85,000	85,000
36000 Other Revenues		-	500	500
36100 Interest Earnings	15	5	5	5
37000 Trash Can Revenue	150	450	1,000	1,000
37191 Forfeited Discounts & Penalties	1,352	1,550	1,500	1,500
TOTAL REVENUES	\$ 90,311	\$ 87,170	\$ 88,005	\$ 88,005
Beginning Fund Balance	\$ 166,409	\$ 177,229	\$ 231,896	\$ 231,896
Available for Appropriation	\$ 256,720	\$ 264,399	\$ 319,901	\$ 319,901
EXPENDITURES				
43230				
111 Salaries	-	-	9,500.00	9,500.00
256 Credit Card Processing Fee	\$ 149	448	700	\$ 700
295 Landfill Services	64,113	21,035	27,000	27,000
299 Miscellaneous	15	20	100	100
541 Provision for Depreciation	10,724	11,000	11,500	11,500
900 Capital Outlay	4,490	0	0	0
TOTAL EXPENDITURES	\$ 79,491	\$ 32,503	\$ 48,800	\$ 48,800
Excess Revenues Over (Under) Expenditures	\$ 10,820	\$ 54,667	\$ 39,205	\$ 39,205
Ending Fund Balance	\$ 177,229	\$ 231,896	\$ 271,101	\$ 271,101
BEGINNING CASH BALANCE	\$ 94,594	\$ 105,414	\$ 160,081	\$ 160,081
ENDING CASH BALANCE	\$ 105,414	\$ 160,081	\$ 199,286	\$ 199,286