



City of Lewisburg  
Operating & Capital Improvement  
Budget  
Fiscal Year 2024-2025



# **Fiscal Year 2024-2025 Operating & Capital Improvement Budget**

## **City Council**

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TO:	Mayor and Council
DATE:	June 19, 2024
FROM:	Allan Owens, CPA, City Treasurer 
CC:	Bam Haislip, City Manager
SUBJECT:	Fiscal Year 2025 Operating & Capital Improvements Budget

**INTRODUCTION**

Attached to this memorandum is the Fiscal Year 2025 Operating & Capital Improvements Line-Item Budget (“Budget”) for the City of Lewisburg (“the City”). Included in this document are the following items:

1. Budget Summaries for all funds and each individual fund.
2. General Fund and Sanitation Fund cash flow projections.
3. Ten-Year General Fund Balance Trend Chart.
4. Summaries of projected revenues for all funds, including line-item details.
5. Department summaries by fund, which include line-item details.
6. A Five-Year Capital Improvement Program, which includes a break-down of all capital items by department for the next five years.
7. Debt Service schedule for the City’s outstanding Series 2017 Capital Improvement Bond

This Budget is submitted pursuant to Article XIII Section 2 of the Charter of the City, and as the City’s financial and spending plan for the year, is undoubtedly the single most important action taken by the City of Lewisburg City Council (“the Council”) each year. It authorizes the resources to be allocated and establishes a plan and direction for the City’s programs and services for the coming year.

**SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT**

The formulation of the spending plan for next fiscal year was driven by the following initiatives and significant factors:

- Implementation of the recommendations of the salary and compensation study that was recently prepared and discussed by Council.
- Decrease in property valuation.
- Group health insurance and retirement cost increases.
- Preparation of a long-range financial forecast to help formulate a plan to continue the needed capital and infrastructure needs of the community.



A detailed discussion of each of these issues follows.

- Decrease in Property Valuation

On April 22, 2024, the Tax Assessor issued preliminary property valuation numbers; accordingly, the budget is based upon these numbers, which indicate real and personal property valuation of \$404,209,381, down from last year's total valuation of \$426,008,898. The reason for the decrease is that the ratio applied to personal property in the City dropped from 100% to 77.73%. Marshall County and the City are on a five-year reappraisal cycle, so a ratio is applied to our personal property and public utilities in years two, three and four. We are in year two of our reappraisal cycle.

The adopted fiscal year 2025 budget was prepared using the current tax rate of 1.2851, which was the directive of the City Council. Using this rate, the projected tax revenue next year is \$5,250,000, down from the current year's budget of \$5,500,000. At the current rate, one penny generates \$40,492 in tax revenue, down from \$42,601 last year.

- Salary and Compensation Study

After numerous presentations by the City's consultant, the Council's direction was to ensure that all employees were compensated at least 85% of the market amount for their positions. To implement this, staff followed the following process:

1. Each employee was initially slotted in the pay plan at the step in their grade as close to, but not less than, their current rate of pay.
2. If this adjustment was less than 2.5%, they were moved up to the next step in their grade.
3. If an employee's increase was not at least 3%, an adjustment was made to ensure that each employee received at least a 3% increase unless an employee was at or above 100% of the market.
4. Lastly, if any employee was below 85% of the market, an adjustment was made to raise the employee's salary to 85% of the market.

The total cost of implementing the pay plan was \$486,608, or 4.7%.

- Group Health Insurance and Retirement Costs

Based on the current contract for group health insurance and current claims experience, our health insurance consultant has recommended an increase of 15% next fiscal year.

Retirement costs for the next fiscal year total \$1,100,000, an increase of \$262,000 from the current fiscal year. The increase is due to an increase in the required contribution to the old defined benefit pension plan administered by OneAmerica. This increase was due primarily to changes in actuarial assumptions used by the actuary of the plan.



Contributions to the Tennessee Consolidated Retirement System (TCRS) are set by their actuaries at 6.9% of salaries for projected participants in TCRS next year.

- Long-Range Financial Forecast and Projected Capital Needs

As a part of the preparation of the fiscal year 2025 budget, ten-year financial projections were prepared using the following revenue and expenditure assumptions:

1. Although there are no concrete timelines currently available that can be relied upon to predict exactly when and how many new residential units will be added to the tax rolls, based on the amount of development approved or under construction, an estimated 40 new homes have been projected to be added to the tax rolls beginning in fiscal year 2027. As the new development and construction continues and more definitive timelines can be developed, we will update the ten-year forecast with this new data.
2. Other revenues were projected to increase 2% annually.
3. Salaries were projected to increase 2% annually.
4. Insurance costs were projected to increase by an average of 7.5% annually in the long term.
5. Operating costs were projected to increase by an average of 3% annually.
6. Debt service payments are per amortization schedule for the existing Series 2017 Capital Asset Note, which is paid off in 2030. No new debt is projected in the long-range plan.
7. Capital items funded in FY 2024/2025 were taken from the Five-Year Capital Improvement Schedule submitted by each department. Rather than increase the tax rate to address a funding shortfall, Council opted to use fund balance to pay for capital outlay next year. Of the original \$713,500 contained in the Five-Year Capital Improvement Schedule, a total of \$334,000 was funded by Council. To minimize the impact on fund balance, future years' capital has been estimated at \$200,000 annually. However, to maintain compliance with the City's fund balance of maintaining at least 30% of annual expenditures in unassigned fund balance, a tax increase to 1.66 would be necessary in fiscal year 2030.



**TEN - YEAR FINANCIAL FORECASTS**

Using the above assumptions, the first five years of the ten-year forecast is illustrated below:

	2025	2026	2027	2028	2029
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes	9,325,000	9,452,198	9,626,453	9,803,281	11,577,824
Intergovernmental	2,136,000	2,178,720	2,222,294	2,266,740	2,312,075
Charges for Services	1,131,950	1,154,589	1,177,681	1,201,234	1,225,259
Licenses and Permits	135,600	138,312	141,078	143,900	146,778
City Court and Vehicle Fees	146,000	148,920	151,898	154,936	158,035
Miscellaneous	341,200	348,024	354,984	362,084	369,326
Sale of Capital Assets	20,000	20,400	20,808	21,224	21,649
Transfers	620,000	632,400	645,048	657,949	671,108
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 13,855,750</b>	<b>\$ 14,073,563</b>	<b>\$ 14,340,245</b>	<b>\$ 14,611,349</b>	<b>\$ 16,482,054</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	1,952,213	2,053,068	2,133,173	2,217,530	2,306,414
Public Safety	6,548,022	6,747,791	6,956,429	7,174,473	7,402,493
Public Works	2,712,350	2,784,108	2,869,109	2,957,524	3,049,533
Health, Welfare & Recreation	2,314,265	2,378,465	2,444,770	2,513,269	2,584,055
Economic Development	146,527	151,422	156,554	161,936	167,585
Debt Service	187,234	187,235	183,168	179,102	175,035
Capital	334,000	200,000	200,000	200,000	200,000
Operating Transfers	50,000	51,500	53,045	54,636	56,275
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 14,244,610</b>	<b>\$ 14,553,589</b>	<b>\$ 14,996,249</b>	<b>\$ 15,458,471</b>	<b>\$ 15,941,390</b>
Excess Revenues (Expenditures)	(388,860)	(480,025)	(656,004)	(847,121)	540,663
Unassigned Fund Balance - Beginning	7,631,884	7,243,024	6,762,998	6,106,994	5,259,873
Unassigned Fund Balance - Ending	7,243,024	6,762,998	6,106,994	5,259,873	5,800,536
<b>Unassigned Fund Balance % of Expenditures</b>	<b>50.8%</b>	<b>46.5%</b>	<b>40.7%</b>	<b>34.0%</b>	<b>36.4%</b>
<b>Projected Tax Rate</b>	<b>1.2851</b>	<b>1.2851</b>	<b>1.2851</b>	<b>1.2851</b>	<b>1.6600</b>
<b>Penny Value</b>	<b>40,492</b>	<b>40,825</b>	<b>41,533</b>	<b>42,249</b>	<b>55,507</b>

As can be seen above, deficits are projected beginning in fiscal year 2025, and continue until fiscal year 2029 when the tax rate is projected to increase to 1.66.<sup>1</sup>

<sup>1</sup> It should be noted that references to property tax rates throughout the ten-year forecast are based on current appraisal amounts. The actual tax rate will vary according to State-mandated re-appraisal adjustments but would be adjusted in 2029 (a non-reappraisal year) to generate the revenue projected in the above table. Accordingly, the actual tax rates will differ from those illustrated above but should equal the total projected revenues.



Fiscal years 2030 through 2034 are illustrated below:

	2030	2031	2032	2033	2034
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes	11,787,013	11,999,177	12,214,362	12,432,616	12,653,990
Intergovernmental	2,358,317	2,405,483	2,453,593	2,502,664	2,552,718
Charges for Services	1,249,764	1,274,760	1,300,255	1,326,260	1,352,785
Licenses and Permits	149,713	152,708	155,762	158,877	162,055
City Court and Vehicle Fees	161,196	164,420	167,708	171,062	174,484
Miscellaneous	376,712	384,247	391,932	399,770	407,766
Sale of Capital Assets	22,082	22,523	22,974	23,433	23,902
Transfers	684,530	698,221	712,185	726,429	740,957
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 16,789,327</b>	<b>\$ 17,101,537</b>	<b>\$ 17,418,769</b>	<b>\$ 17,741,112</b>	<b>\$ 18,068,655</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	2,400,118	2,498,960	2,603,276	2,713,430	2,829,809
Public Safety	7,641,100	7,890,950	8,152,744	8,427,229	8,715,211
Public Works	3,145,333	3,245,129	3,349,141	3,457,603	3,570,766
Health, Welfare & Recreation	2,657,225	2,732,882	2,811,136	2,892,101	2,975,880
Economic Development	173,517	179,751	186,306	193,202	200,463
Debt Service	171,018	-	-	-	-
Capital	200,000	200,000	200,000	200,000	200,000
Operating Transfers	57,964	59,703	61,494	63,339	65,239
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 16,446,275</b>	<b>\$ 16,807,374</b>	<b>\$ 17,364,095</b>	<b>\$ 17,946,904</b>	<b>\$ 18,557,368</b>
Excess Revenues (Expenditures)	343,052	294,163	54,674	(205,792)	(488,712)
Unassigned Fund Balance - Beginning	5,800,536	6,143,589	6,437,752	6,492,426	6,286,634
Unassigned Fund Balance - Ending	6,143,589	6,437,752	6,492,426	6,286,634	5,797,921
<i>Unassigned Fund Balance % of Expenditures</i>	<i>37.4%</i>	<i>38.3%</i>	<i>37.4%</i>	<i>35.0%</i>	<i>31.2%</i>
<b>Projected Tax Rate</b>	<b>1.6600</b>	<b>1.6600</b>	<b>1.6600</b>	<b>1.6600</b>	<b>1.6600</b>
<b>Penny Value</b>	<b>56,450</b>	<b>57,402</b>	<b>58,363</b>	<b>59,334</b>	<b>60,315</b>

As illustrated above, surpluses are projected for years 2030 through 2032, with deficits predicted beginning in 2033. However, it should be noted that the City maintains compliance with the fund balance policy throughout the ten-year forecast, with a projected unassigned fund balance of 31.2% predicted at the end of fiscal year 2034.





### SUMMARY

The fiscal year 2025 adopted budget provides for the following significant items:

1. Implements the recommendations of the City's salary and compensation study to compensate employees at 85% of the current market rate.
2. Provides \$334,000 of funding for capital improvement projects.
3. Maintains existing levels of service for all functions of government.
4. Maintains current levels of employee insurance benefits with no additional cost for the employees.
5. Provides for full funding of retirement benefits, including funding for new hires who will be enrolled in the Tennessee Consolidated Retirement System.

All the above initiatives have been provided for in the fiscal year 2025 budget with no tax increase. Ten-year projections do, however, indicate the need for a modest increase in the property tax rate in fiscal year 2029.

Any questions concerning the fiscal year 2025 budget should be directed to City Treasurer Allan Owens, CPA, at 931-359-1544.



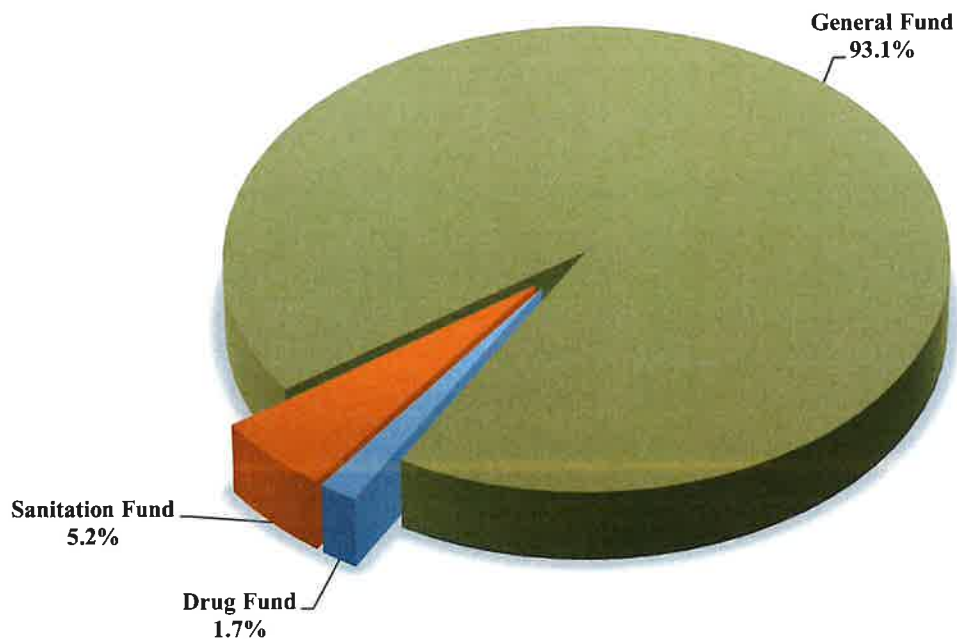
# BUDGET SUMMARIES



**All Funds**  
**Total Revenue/Sources and Expenditures/Reserves**  
**\$23,659,168**

The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, charges for services, and certain state shared revenues. The General Fund activities comprise 93.1% of the City's annual budget.

**Special Revenue Funds** are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates two Special Revenue Funds. The *Drug Fund* is used to account for revenues to be used for the receipt and expenditure of drug related fines and forfeitures and comprises 1.7% of the City's annual budget. The *Sanitation Fund* is used to account for revenues collected for the purpose of providing solid waste collection services. The *Sanitation Fund* comprises 5.2 % of the total budget.





**ANALYSS OF REVENUES/ SOURCES AND EXPENDITURES/ RESERVES -ALL FUNDS COMBINED**

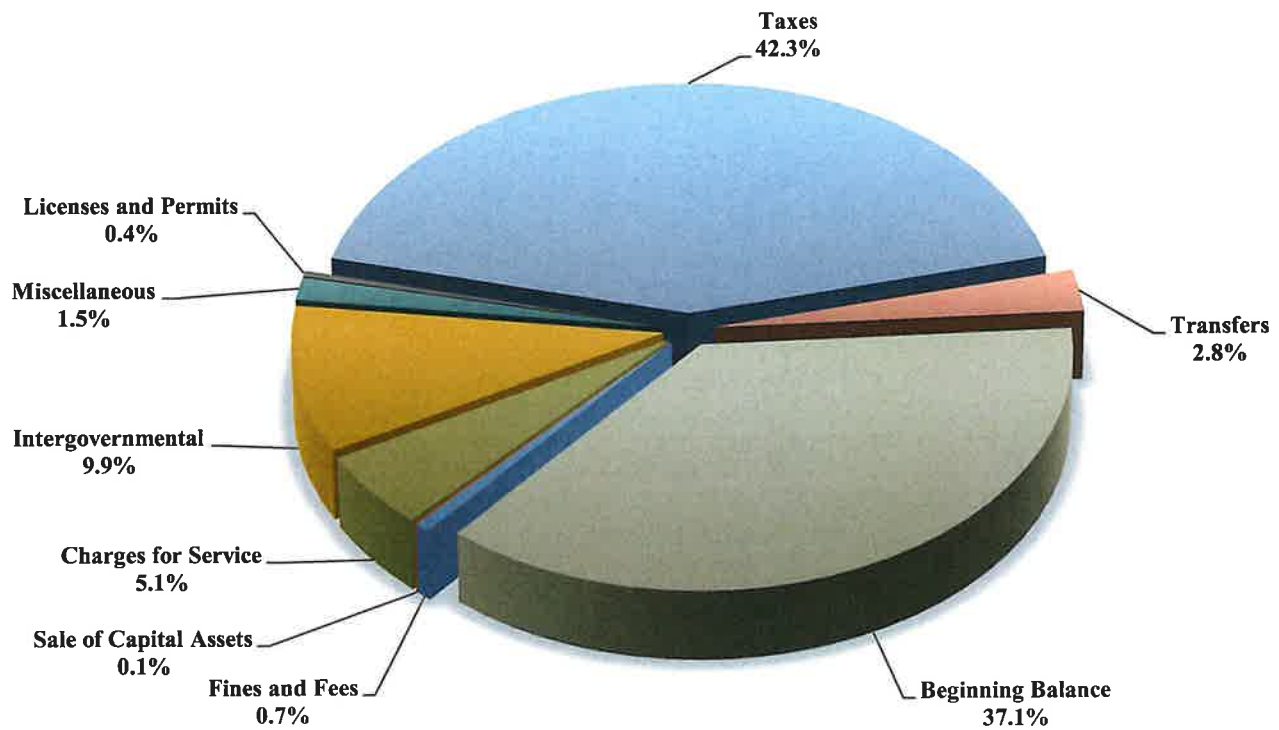
	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Amended Budget FY 2024	Budget FY 2025
<b>BEGINNING BALANCE</b>	\$ 3,129,190	\$ 4,901,111	\$ 7,371,361	\$ 6,421,664	\$ 8,657,918
<b>REVENUES/SOURCES</b>					
Taxes	8,862,700	9,215,962	9,530,669	9,592,449	9,325,000
Intergovernmental	3,321,428	2,896,591	3,619,447	3,477,300	2,186,000
Charges for Services	1,790,944	971,526	2,122,307	2,055,249	2,178,450
Licenses and Permits	64,505	167,665	85,937	68,630	85,600
Fines and Fees	217,766	1,268,324	149,425	210,000	146,000
Miscellaneous	138,500	330,437	571,319	610,108	390,200
Transfers	599,978	781,237	620,224	750,000	670,000
Sale of Capital Assets	-	21,309	300,390	5,000	20,000
Insurance Recoveries	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,995,821</b>	<b>\$ 15,653,051</b>	<b>\$ 16,999,719</b>	<b>\$ 16,768,736</b>	<b>\$ 15,001,250</b>
<b>EXPENDITURES/USES</b>					
General Administration	1,721,379	1,638,574	1,865,406	1,750,342	1,950,212
Police	2,865,232	2,566,504	2,890,054	3,234,591	3,269,351
Fire	2,227,943	2,196,404	2,906,975	2,419,163	2,709,903
Building/Codes	97,979	186,200	250,186	327,800	374,102
Animal Control	132,645	127,962	162,062	167,402	196,664
Streets and Highways	3,085,962	2,733,874	2,771,813	2,869,834	3,009,841
Shop	212,888	192,439	200,486	229,821	255,896
Airport	533,980	443,222	584,424	570,891	486,612
Recreation	1,231,691	1,310,043	1,724,464	1,605,797	1,758,099
Community Service	417,732	421,819	486,275	503,019	528,768
Cemetery	53,322	21,228	27,630	28,900	29,400
Industrial Recruiting	163,259	152,125	86,562	87,337	146,527
Debt Service	436,434	317,768	191,301	191,301	187,234
Capital Outlay	64,180	706,139	1,515,525	1,152,042	384,000
Operating Transfers	-	168,500	50,000	50,000	50,000
<b>TOTAL</b>	<b>\$ 13,244,626</b>	<b>\$ 13,182,801</b>	<b>\$ 15,713,162</b>	<b>\$ 15,188,240</b>	<b>\$ 15,336,610</b>
<b>ENDING BALANCES</b>					
Nonspendable	189,507	193,084	-	-	-
Restricted	125,000	2,389,696	1,453,544	-	1,453,544
Unassigned Fund Balance	4,880,385	7,371,361	7,204,374	8,002,160	8,322,559
<b>TOTAL</b>	<b>\$ 4,880,385</b>	<b>\$ 7,371,361</b>	<b>\$ 7,204,374</b>	<b>\$ 8,002,160</b>	<b>\$ 8,322,559</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,751,195</b>	<b>\$ 2,470,250</b>	<b>\$ (166,987)</b>	<b>\$ 1,580,496</b>	<b>\$ (335,360)</b>
<b>ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES</b>	<b>36.8%</b>	<b>55.9%</b>	<b>45.8%</b>	<b>52.7%</b>	<b>54.3%</b>



**GENERAL FUND SUMMARY**

The General Fund is a governmental fund that accounts for 93.1% of all City expenditures. Included in this fund are all general governmental activities including Police, Fire, Building/Codes, Animal Control, Streets/Highways, Shop, Community Services, Cemetery, Industrial Recruiting, Recreation, and General Administrative services. Within General Administrative services is funding for the City Council, City Manager, City Recorder, and City Treasurer functions. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing general government services.

The graph below depicts the General Fund recurring revenues and sources by category. For a detailed listing of General Fund revenue sources, please see the separate section beginning on page 28.



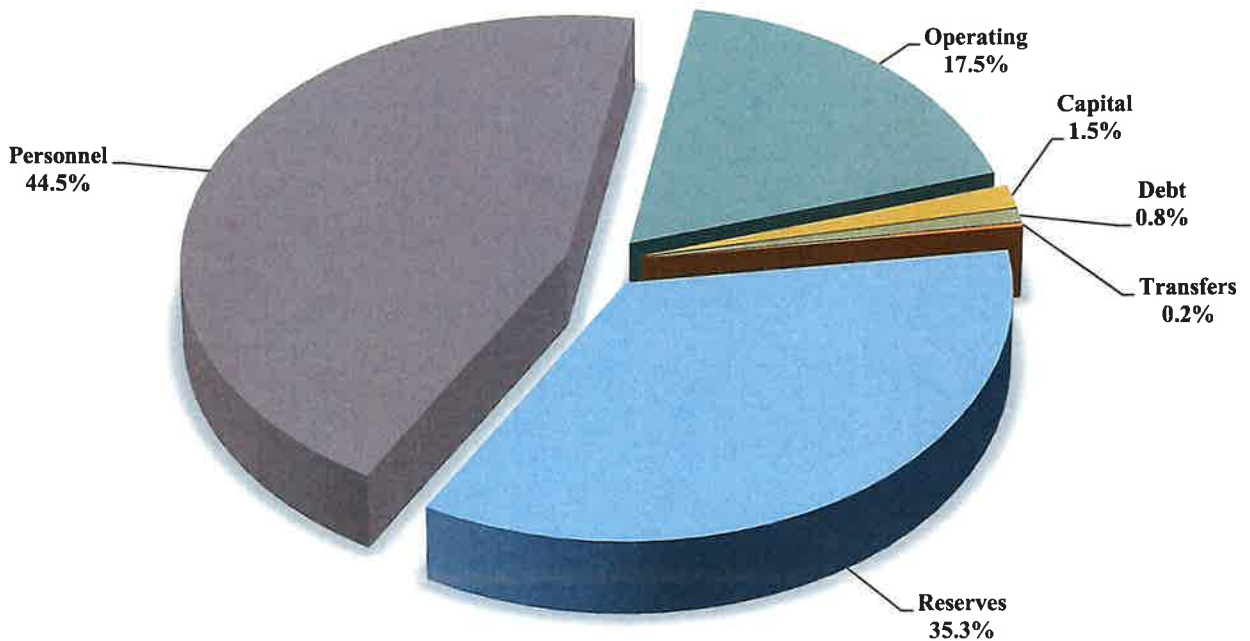
**Total Revenues/Sources \$22,030,509**



**GENERAL FUND (CONTINUED)**

The graph below depicts the General Fund expenditures and reserves by category. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs. Some of the highlights of next year's spending plan include the following:

- Provides funding to implement a step-plan for all employees as per the recently completed compensation study. As directed by Council, the plan has been diminished to lessen the cost by focusing on raising employee salaries to 85% of market value, rather than approximately 100%, as originally proposed. The overall cost to implement the program is approximately \$487 thousand, which is significantly less than the originally proposed cost of \$761 thousand. This equates to an overall increase of 4.7% in salaries.
- Provides full funding of the actuarially determined annual required contribution for the OneAmerica defined benefit pension program and funding for projected new entrants into the Tennessee Consolidated Retirement System.
- Based on discussions with our group health insurance advisors, provides funding for an estimated 15% overall increase in the City's group health insurance program.
- Capital costs totaling \$334,000 have been included. A detailed listing of capital outlay is on page 45.



**Total Expenditures/Reserves \$22,030,509**



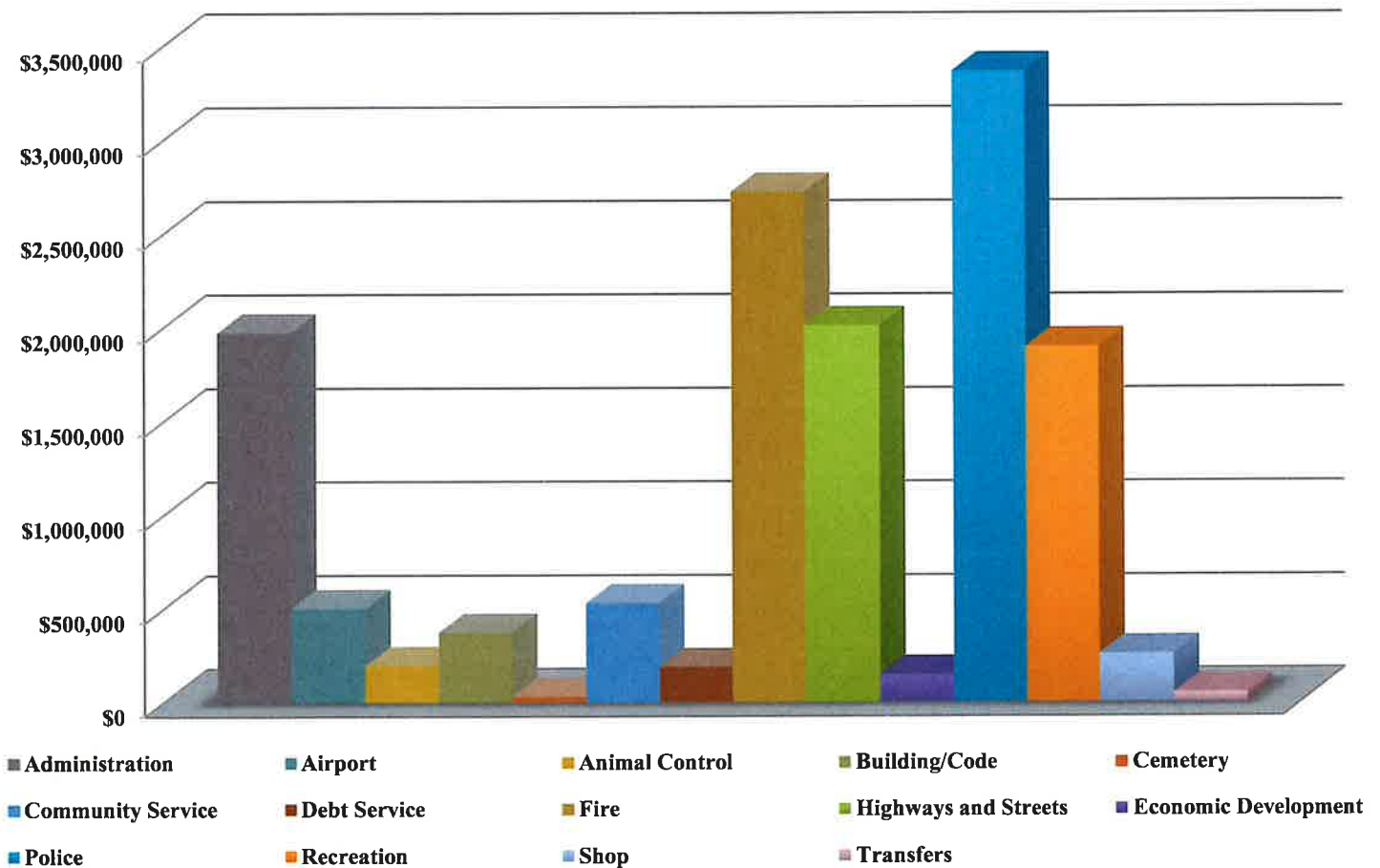
**SUMMARY OF REVENUES/ SOURCES AND EXPENDITURES/ RESERVES  
GENERAL FUND**

FUND NUMBER 110	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Amended Budget FY 2024	Budget FY 2025
<b>BEGINNING BALANCE</b>	\$ 2,977,256	\$ 4,747,271	\$ 6,916,162	\$ 5,938,505	\$ 8,174,759
<b>REVENUES/SOURCES</b>					
Taxes	8,862,700	9,215,962	9,530,669	9,592,449	9,325,000
Intergovernmental	3,321,428	2,896,591	3,619,447	3,477,300	2,186,000
Charges for Services	933,916	107,130	1,094,733	1,030,249	1,132,950
Licenses and Permits	64,505	167,665	85,937	68,630	85,600
Fines and Fees	167,376	976,849	145,384	210,000	146,000
Miscellaneous	130,097	320,828	567,880	560,108	340,200
Transfers	599,978	612,737	620,224	700,000	620,000
Sale of Capital Assets	20,726	21,309	300,390	5,000	20,000
<b>TOTAL</b>	\$ 14,100,726	\$ 14,319,071	\$ 15,964,664	\$ 15,643,736	\$ 13,855,750
<b>EXPENDITURES/USES</b>					
General Administration	1,721,379	1,638,574	1,865,406	1,750,342	1,950,212
Police	2,859,018	2,564,795	2,883,054	3,227,591	3,267,351
Fire	2,227,943	2,196,404	2,906,975	2,419,163	2,709,903
Building/Codes	97,979	186,200	250,186	327,800	374,102
Animal Control	132,645	127,962	162,062	167,402	196,664
Streets and Highways	2,242,441	1,702,962	1,771,813	1,919,834	1,969,841
Shop	212,888	192,439	200,486	229,821	255,896
Airport	533,980	443,222	584,424	570,891	486,612
Recreation	1,231,691	1,310,043	1,724,464	1,605,797	1,758,099
Community Service	417,732	421,819	486,275	503,019	528,768
Cemetery	53,322	21,228	27,630	28,900	29,400
Industrial Recruiting	163,259	152,125	86,562	87,337	146,527
Debt Service	436,434	317,768	191,301	191,301	187,234
Capital Outlay	-	706,139	1,515,431	1,102,042	334,000
Operating Transfers	-	168,500	50,000	50,000	50,000
<b>TOTAL</b>	\$ 12,330,711	\$ 12,150,180	\$ 14,706,067	\$ 14,181,240	\$ 14,244,610
<b>ENDING BALANCEES</b>					
Nonspendable	189,507	193,084			
Restricted	125,000	2,389,696	1,453,544		1,453,544
Unassigned Fund Balance	4,432,764	4,333,382	6,721,215	7,401,001	6,332,355
<b>TOTAL</b>	\$ 4,747,271	\$ 6,916,162	\$ 8,174,759	\$ 7,401,001	\$ 7,785,899
<b>CHANGE IN FUND BALANCE</b>	\$ 1,770,015	\$ 2,168,891	\$ 1,258,597	\$ 1,462,496	\$ (388,860)
<b>ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES</b>	38.5%	56.9%	55.6%	52.2%	54.7%



As illustrated in the chart below, Police and Fire expenditures represent the largest portion of the budget, at slightly more than \$6 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$1,233,056 thousand, from the adopted fiscal year 2024 budget. The increase is attributed to increases in group insurance, pension, capital outlay, and proposed adjustments to implement the compensation study's recommendations.

### Expenditures by Department



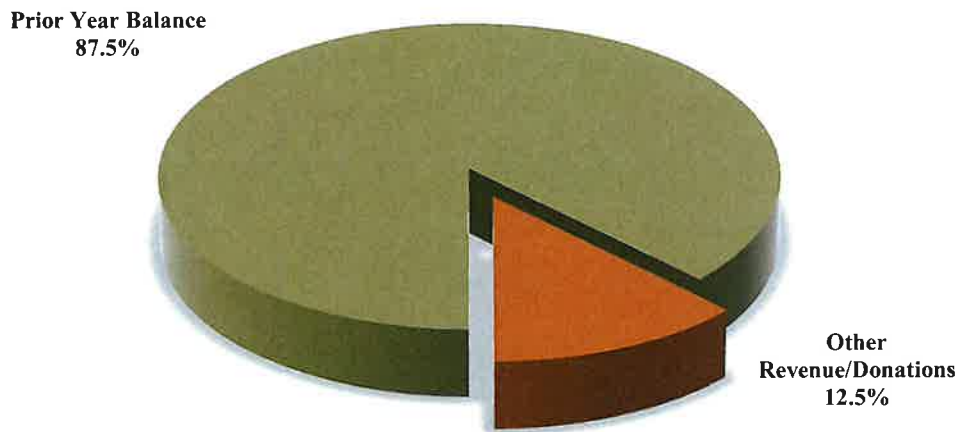




**DRUG FUND  
SPECIAL REVENUE FUND**

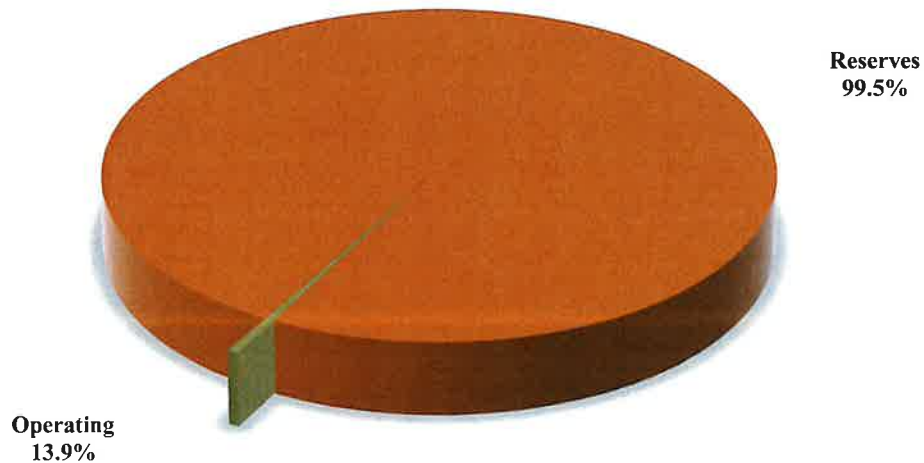
The Drug Fund is a special revenue fund established per *T.C.A.* 39-17-420 to account for drug fines, forfeited cash, donations, and proceeds from the sale of property forfeited to the City. These funds may be used for local drug treatment programs, drug education programs, drug enforcement, nonrecurring general law enforcement expenditures, confidential expenditures, and automated fingerprint machines.

The graph below depicts the Drug Fund's revenues by category. The beginning fund balance is projected at \$349,075. Other Revenues/Donations are projected to be \$50,000 for FY 2025.



**Total Revenue/ Sources \$399,075**

The graph below depicts the total Drug Fund expenditures for FY 2025. Expenditures are projected to be \$2,000 for FY 2025, with a projected ending fund balance of \$397,075.



**Total Expenditures/ Reserves \$399,075**



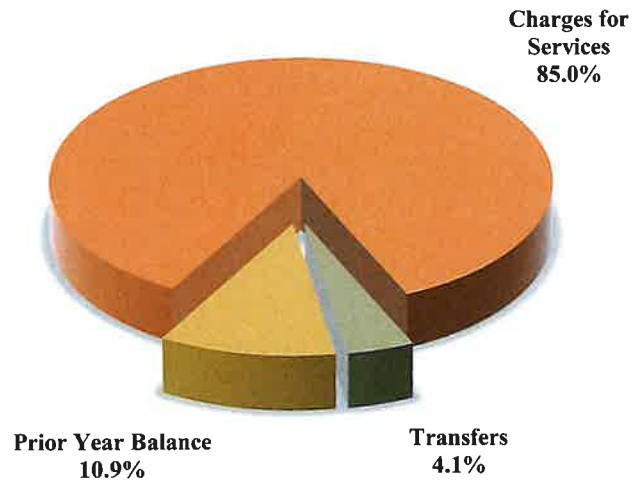
**SUMMARY OF REVENUES/ SOURCES AND EXPENDITURES/ RESERVES  
DRUG FUND**

FUND NUMBER 127	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Amended Budget FY 2024	Budget FY 2025
<b>BEGINNING BALANCE</b>	\$ 36,689	\$ 49,258	\$ 348,595	\$ 349,075	\$ 349,075
<b>REVENUES/SOURCES</b>					
Fines and Fees	50,390	291,475	4,041	-	-
Miscellaneous	8,325	9,571	3,439	50,000	50,000
<b>TOTAL</b>	\$ 58,715	\$ 301,046	\$ 7,480	\$ 50,000	\$ 50,000
<b>EXPENDITURES/USES</b>					
Police	6,214	1,709	7,000	7,000	2,000
Capital Outlay	39,932	-	-	-	-
<b>TOTAL</b>	\$ 46,146	\$ 1,709	\$ 7,000	\$ 7,000	\$ 2,000
<b>ENDING BALANCEES</b>					
Unassigned Fund Balance	49,258	348,595	349,075	392,075	397,075
<b>TOTAL</b>	\$ 49,258	\$ 348,595	\$ 349,075	\$ 392,075	\$ 397,075
<b>CHANGE IN FUND BALANCE</b>	\$ 12,569	\$ 299,337	\$ 480	\$ 43,000	\$ 48,000
<b>ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES</b>	106.7%	20399.8%	4986.8%	5601.1%	19853.8%



**SOLID WASTE  
SPECIAL REVENUE FUND**

The Solid Waste Fund is a special revenue fund established to account for solid waste and recycling activities. Lewisburg Water adds a charge for these services to the monthly residential and commercial utility bill and remits the monies collected to the City. The City in turn pays the solid waste provider monthly for services provided.



**Total Revenues/ Sources \$1,229,584**

The graph above depicts the Solid Waste Fund revenues by category. Charges for Services are projected at \$1,073,000 for the fiscal year 2025. Other revenue consists of Transfers of \$50,000, while Prior Year Balance carried forward is estimated at \$139,584.



The graph to the left depicts the total Solid Waste Fund expenditures for fiscal year 2025. Expenditures from the Solid Waste Fund are strictly for solid waste and recycling activities.

Projected expenditures include the following significant items:

- Collection costs \$1,040,000
- Remediation expense 50,000

**Total Expenditures/Reserves \$1,229,584**



**SUMMARY OF REVENUES/ SOURCES AND EXPENDITURES/ USES  
SOLID WASTE FUND**

FUND NUMBER 134	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Amended Budget FY 2024	Budget FY 2025
<b>BEGINNING BALANCE</b>	\$ 115,245	\$ 104,582	\$ 106,604	\$ 134,084	\$ 134,084
<b>REVENUES/SOURCES</b>					
Charges for Services	857,028	864,396	1,027,574	1,025,000	1,045,500
Miscellaneous	78	38	-	-	-
Transfers	-	168,500	-	50,000	50,000
<b>TOTAL</b>	\$ 857,106	\$ 1,032,934	\$ 1,027,574	\$ 1,075,000	\$ 1,095,500
<b>EXPENDITURES/USES</b>					
Public Works	843,521	904,901	1,000,000	950,000	1,040,000
Remediation Expenses	24,248	126,011	94	50,000	50,000
<b>TOTAL</b>	\$ 867,769	\$ 1,030,912	\$ 1,000,094	\$ 1,000,000	\$ 1,090,000
<b>ENDING BALANCEES</b>					
Unassigned Fund Balance	104,582	106,604	134,084	209,084	139,584
<b>TOTAL</b>	\$ 104,582	\$ 106,604	\$ 134,084	\$ 209,084	\$ 139,584
<b>CHANGE IN FUND BALANCE</b>	\$ (10,663)	\$ 2,022	\$ 27,480	\$ 75,000	\$ 5,500
<b>ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES</b>	12.1%	10.3%	13.4%	20.9%	12.8%



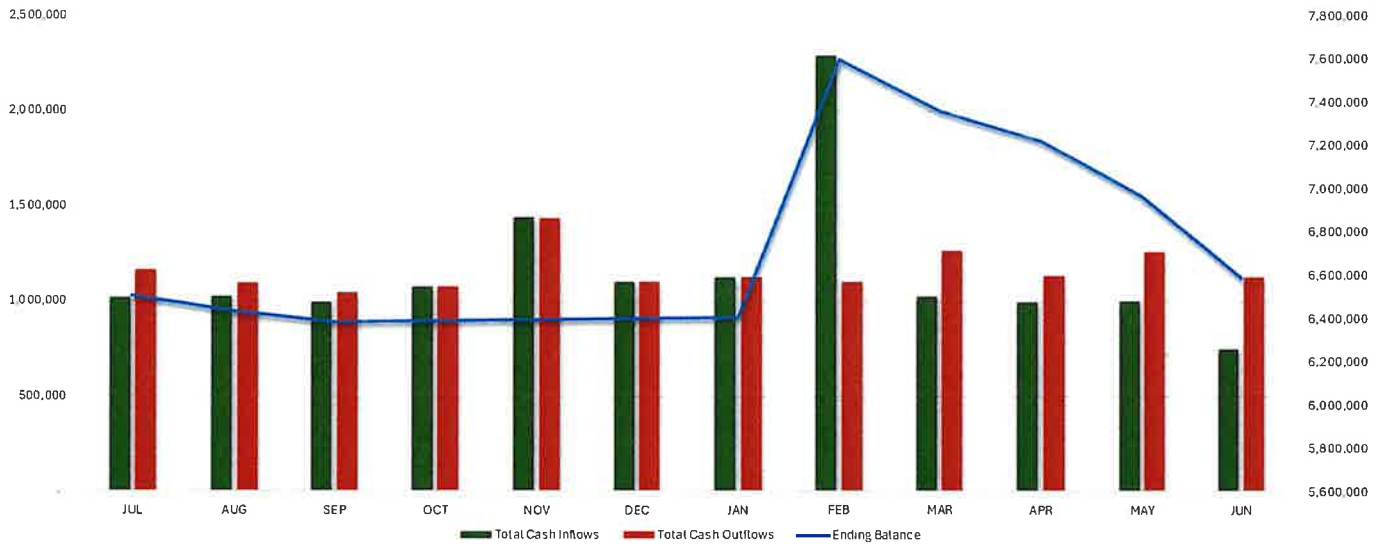
# CASH FLOW FORECAST



CASH FLOW FORECAST - GENERAL FUND

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 1,020,000	\$ 1,025,000	\$ 996,900	\$ 1,075,000	\$ 1,444,800	\$ 1,105,000	\$ 1,125,000	\$ 2,295,000	\$ 1,025,000	\$ 995,000	\$ 1,000,000	\$ 749,050	\$ 13,855,750
Grant Proceeds													
Total Cash Inflows	1,020,000	1,025,000	996,900	1,075,000	1,444,800	1,105,000	1,125,000	2,295,000	1,025,000	995,000	1,000,000	749,050	13,855,750
Beginning Cash Bal	6,649,842	6,506,417	6,433,992	6,386,467	6,387,042	6,397,299	6,402,874	6,403,449	7,599,024	7,361,345	7,221,920	6,964,244	
Available Cash	7,669,842	7,531,417	7,430,892	7,461,467	7,831,842	7,502,299	7,527,874	8,698,449	8,624,024	8,356,345	8,221,920	7,713,294	
Cash Payments	\$ 1,163,425	\$ 1,097,425	\$ 1,044,425	\$ 1,074,425	\$ 1,374,425	\$ 1,099,425	\$ 1,124,425	\$ 1,099,425	\$ 1,262,679	\$ 1,134,425	\$ 1,080,558	\$ 1,124,418	13,679,480
Debt Service	-	-	-	-	10,118	-	-	-	-	-	177,118	-	187,236
Transfers Out	-	-	-	-	50,000	-	-	-	-	-	-	-	50,000
Total Cash Outflows	1,163,425	1,097,425	1,044,425	1,074,425	1,434,543	1,099,425	1,124,425	1,099,425	1,262,679	1,134,425	1,257,676	1,124,418	13,916,716
Ending Balance	6,506,417	6,433,992	6,386,467	6,387,042	6,397,299	6,402,874	6,403,449	7,599,024	7,361,345	7,221,920	6,964,244	6,588,876	
Cash Inflows - Outflows	\$ (143,425)	\$ (72,425)	\$ (47,525)	\$ 575	\$ 10,257	\$ 5,575	\$ 575	\$ 1,195,575	\$ (237,679)	\$ (139,425)	\$ (257,676)	\$ (375,368)	\$ (60,966)
Ending Cash Balance as % of Expenditures												47%	

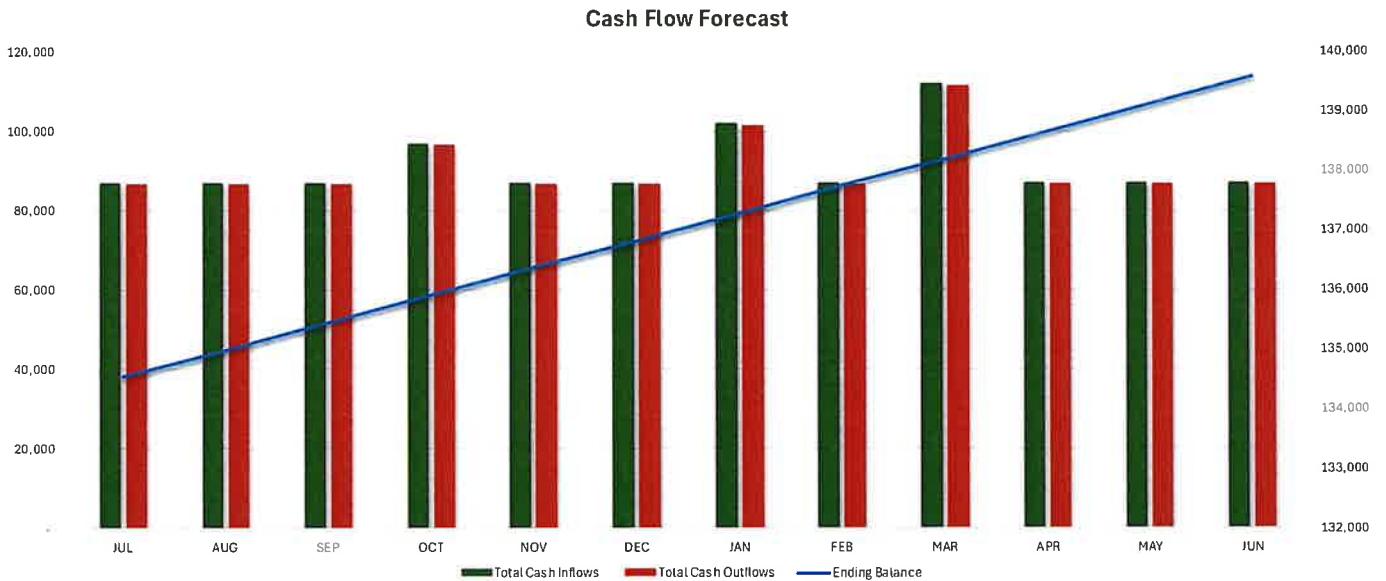
Cash Flow Forecast





**CASH FLOW FORECAST - SANITATION FUND**

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 87,125	\$ 87,125	\$ 87,125	\$ 97,125	\$ 87,125	\$ 87,125	\$ 102,125	\$ 87,125	\$ 112,125	\$ 87,125	\$ 87,125	\$ 87,125	\$ 1,095,500
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	87,125	87,125	87,125	97,125	87,125	87,125	102,125	87,125	112,125	87,125	87,125	87,125	1,095,500
Beginning Cash Bal	134,084	134,542	135,000	135,458	135,916	136,374	136,832	137,290	137,748	138,206	138,664	139,122	-
Available Cash	221,209	221,667	222,125	232,583	223,041	223,499	238,957	224,415	249,873	225,331	225,789	226,247	-
Cash Payments	\$ 86,667	\$ 86,667	\$ 86,667	\$ 96,667	\$ 86,667	\$ 86,667	\$ 101,667	\$ 86,667	\$ 111,667	\$ 86,667	\$ 86,667	\$ 86,667	1,090,000
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	86,667	86,667	86,667	96,667	86,667	86,667	101,667	86,667	111,667	86,667	86,667	86,667	1,090,000
Ending Balance	134,542	135,000	135,458	135,916	136,374	136,832	137,290	137,748	138,206	138,664	139,122	139,584	-
Cash Inflows - Outflows	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 458	\$ 462	\$ 5,500
Ending Cash Balance as % of Expenditures												13%	





# **FUND BALANCE TREND**

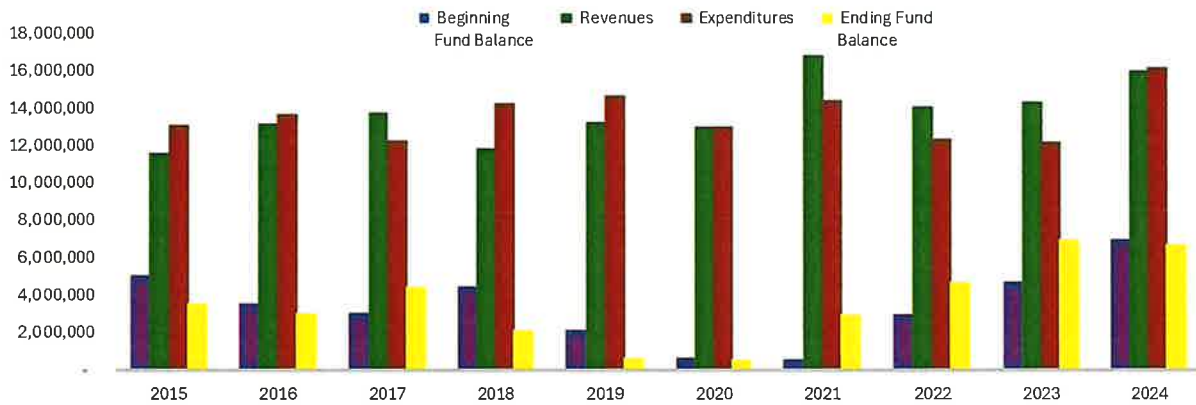
## **GENERAL FUND**





FUND BALANCE TREND

	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Excess of Rev/(Exp)	Fund Balance %
2015	5,066,158	11,568,776	13,081,572	3,553,362	(1,512,796)	27%
2016	3,553,362	13,200,515	13,705,362	3,048,515	(504,847)	22%
2017	3,048,515	13,721,079	12,297,827	4,471,767	1,423,252	36%
2018	4,471,767	11,859,045	14,235,393	2,095,419	(2,376,348)	15%
2019	2,095,419	13,233,366	14,708,533	620,252	(1,475,167)	4%
2020	628,052	13,009,111	13,053,203	583,960	(44,092)	4%
2021	583,960	16,800,384	14,407,088	2,977,256	2,393,296	21%
2022	2,977,256	14,100,726	12,330,711	4,747,271	1,770,015	38%
2023	4,747,271	14,319,071	12,150,180	6,916,162	2,168,891	57%
2024	6,916,162	15,964,664	16,159,611	6,721,215	(194,947)	42%
2025	6,721,215	13,855,750	14,244,610	6,332,355	(388,860)	44%



Fund balance as of July 1, 2024, has been reduced by estimated funds restricted for capital projects that have been funded with ARPA monies.



# REVENUE LINE-ITEM DETAILS



**PROPERTY TAX CALCULATION**

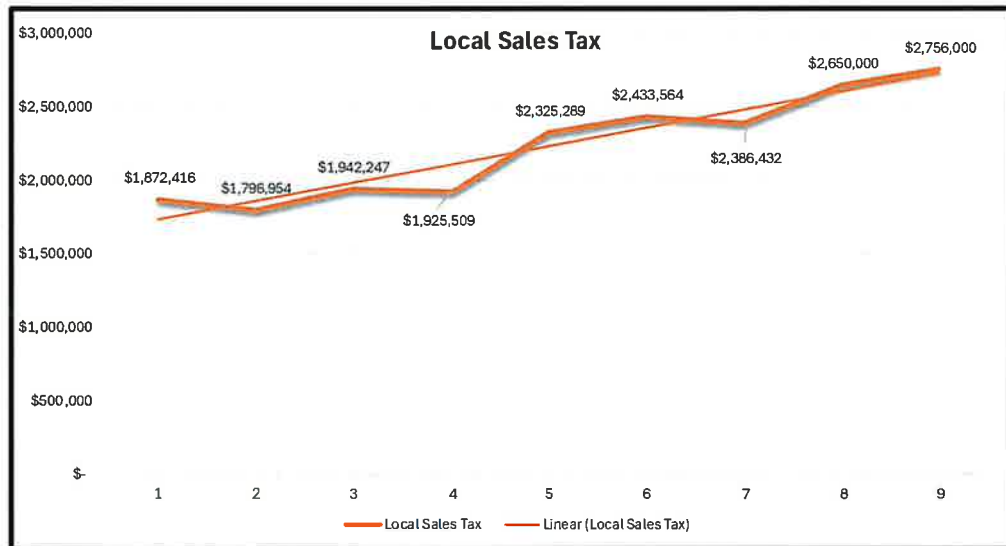
Type of Property	Factor	2025 Est'd Assessment Real and Personal	2025 Revenue @1.2851 Tax Rate	Penny Value
Real		310,303,370	3,987,709	40,492
Personal	0.7773	74,871,940	962,179	
PILOT - Real		8,058,687	112,705	
PILOT - Personal	0.7773	5,404,934	69,459	
Total Assessment/Revenue		398,638,931	5,132,052	
Proir Year Tax Collection			100,000	
			5,232,052	
Public Utilities	0.7773	5,570,450	71,586	
1% Allowance for Uncollected			(51,320.52)	
<b>TOTAL PROPERTY TAX ESTIMATE</b>			<b>5,252,317</b>	

**Note: Amount budgeted was rounded down to \$5,250,000**



**LOCAL SALES TAX PROJECTION**

	Actual						Estimated		
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Local Option Sales Tax	\$ 1,872,416	\$ 1,796,954	\$ 1,942,247	\$ 1,925,509	\$ 2,325,289	\$ 2,433,564	\$ 2,386,432	\$ 2,650,000	\$ 2,756,000
Growth in Sales Tax over prior year		-4.03%	8.09%	-0.86%	20.76%	4.66%	-1.94%	11.04%	4.00%
Average year over year Growth Rate 2018-2024						5.39%		Anticipated Growth	4.00%
Average year over year Growth Rate 2019-2024						6.96%			
Average year over year Growth Rate 2020-2024						6.73%			
Average year over year Growth Rate 2021-2024						8.63%			
Average year over year Growth Rate 2022-2024						4.59%			
Average year over year Growth Rate 2022-2024						4.55%			





**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Amended	FY 2025 Proposed
<b>110 - General Fund</b>						
<b>Revenues</b>						
110-31111-000-000000	R/PP Tax 2014	\$ 70	\$ -	\$ -	\$ -	\$ -
110-31112-000-000000	R/PP Tax 2015	418	-	-	-	-
110-31120-000-000000	Property Tax Refund	(17,219)	-	-	-	-
110-31211-000-000000	R/PP Taxes 2013	70	-	-	-	-
110-31212-000-000000	R/PP Taxes 2012	70	-	-	-	-
110-31213-000-000000	R/PP Taxes 2021	5,081,712	76,710	16,998	16,998	-
110-31214-000-000000	R/PP Taxes 2020	72,096	7,624	16,546	16,546	-
110-31215-000-000000	R/PP Taxes 2019	8,224	3,252	520	-	-
110-31216-000-000000	R/PP Taxes 2018	3,271	360	547	-	-
110-31217-000-000000	R/PP Taxes 2017	872	353	547	-	-
110-31218-000-000000	R/PP Taxes 2016	795	-	533	-	-
110-31219-000-000000	R/PP Taxes other Years	66	-	-	-	-
110-31222-000-000000	R/PP TAXES 2022	-	5,175,861	66,149	-	-
110-31223-000-000000	R/PP TAXES 2023	-	-	5,375,000	5,500,000	-
110-31224-000-000000	R/PP TAXES 2024	-	-	-	-	5,250,000
110-31310-000-000000	Penalty Interest on R/PP Taxes	21,094	21,081	20,196	20,000	20,000
110-31500-000-000000	In Lieu of Property Tax	-	-	-	-	-
110-31510-000-000000	Received In Lieu of Taxes	128,256	172,277	129,654	145,000	150,000
110-31520-000-000000	Interest/Principal UDAG Rev	-	-	-	-	-
110-31610-000-000000	Local Sales Tax	2,433,564	2,611,178	2,750,000	2,675,000	2,750,000
110-31710-000-000000	Wholesale Beer Taxes	461,281	478,155	481,540	498,000	482,000
110-31711-000-000000	Beer Privilege Tax	6,359	7,348	23,794	8,000	24,000
110-31720-000-000000	Alcoholic Beverage Tax	216,376	193,750	187,747	225,000	188,000
110-31730-000-000000	State of TN Mixed Drink Tax	32,734	40,755	25,596	36,000	26,000
110-31810-000-000000	Business Taxes	302,376	346,566	341,904	341,904	342,000
110-31912-000-000000	Franchise Fees Cable TV	110,215	80,692	93,397	110,000	93,000
<b>Total Taxes</b>		<b>\$ 8,862,700</b>	<b>\$ 9,215,962</b>	<b>\$ 9,530,669</b>	<b>\$ 9,592,449</b>	<b>\$ 9,325,000</b>
110-32660-000-000000	Zoning Permits	38,325	54,375	52,071	30,375	52,000
110-32910-000-000000	Sign Permit Revenue	1,850	5,500	2,571	20,000	2,600
110-32990-000-000000	Other Permit Revenues	24,330	47,255	31,294	18,255	31,000
<b>Total Licenses and Permits</b>		<b>\$ 64,505</b>	<b>\$ 107,130</b>	<b>\$ 85,937</b>	<b>\$ 68,630</b>	<b>\$ 85,600</b>



**FY 2024-2025 Budget  
City of Lewisburg**

<b>GL Account #</b>	<b>GL Account</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated Actual</b>	<b>FY 2024 Amended</b>	<b>FY 2025 Proposed</b>
110-33191-000-000000	FEMA AFG Grant	-	-	-	-	-
110-33192-000-000000	Homeland Security Fire Grant	-	-	-	-	-
110-33193-000-000000	DEA Task Force Revenues	149,198	56,689	64,180	37,438	50,000
110-33194-000-000000	USDA Rural Dev Grant	52,200	-	-	-	-
110-33195-000-000000	State of TN Misc Grant Revenue	243,293	-	101,333	59,111	-
110-33196-000-000000	Federal Grant-ARPA Funds	758,019	651,836	-	813,205	-
110-33197-000-000000	Federal Grant-BVP Grant	1,470	-	-	-	-
110-33198-000-000000	FAA Airport ARPA Funding	-	-	801,365	-	-
110-33411-000-000000	State of TN Safety Police Gr	-	-	-	-	-
110-33430-000-000000	State of TN Resurfacing Grant	-	-	-	-	-
110-33431-000-000000	St of TN Downtown Connector Grant R	(44,947)	-	-	-	-
110-33432-000-000000	St of TN Multimodal Grant Revenue	-	-	-	-	-
110-33433-000-000000	State of TN Surface Trans Block Grant	-	-	99,093	99,093	-
110-33439-000-000000	St of TN Yell Rd Grant Rev	-	-	-	-	-
110-33491-000-000000	Other State/Local Appropriation Grant	-	-	-	-	-
110-33492-000-000000	Opioid Settlement Funds	-	-	-	-	-
110-33493-000-000000	State of TN Airport Grants	90,278	57,880	452,555	412,452	-
110-33494-000-000000	TN Stormwater Grant	-	-	-	-	-
110-33495-000-000000	Other Revenue	33,278	35,412	34,629	30,000	35,000
110-33496-000-000000	State of TN Tourism Grant	-	-	-	-	-
110-33497-000-000000	State of TN LPRF Grant	-	-	-	-	-
110-33498-000-000000	Other Grant Rev	55,952	9,500	-	-	-
110-33510-000-000000	State of TN Sales Tax	1,391,145	1,461,934	1,500,000	1,500,000	1,523,000
110-33520-000-000000	State of TN Income Tax	866	388	-	-	-
110-33551-000-000000	State of TN State/Trans Rev	21,822	22,512	19,296	23,000	19,000
110-33552-000-000000	State of TN State Street Aid	316,399	316,501	324,362	300,000	351,000
110-33553-000-000000	State of TN 2017 Gasoline Tax	110,302	110,377	113,048	110,000	113,000
110-33570-000-000000	St of TN Sport Betting Revenue	14,683	21,908	18,369	18,000	17,000
110-33590-000-000000	Other State Shared Revenue	15,570	13,488	13,218	-	-
110-33593-000-000000	State of TN Corporate Exc Tax	66,404	78,765	78,000	75,000	78,000
110-33810-000-000000	STOP Grant Revenue	54,472	50,424	-	-	-
<b>Total Intergovernmental</b>		<b>\$ 3,330,405</b>	<b>\$ 2,887,614</b>	<b>\$ 3,619,447</b>	<b>\$ 3,477,300</b>	<b>\$ 2,186,000</b>



**FY 2024-2025 Budget  
City of Lewisburg**

<b>GL Account #</b>	<b>GL Account</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated Actual</b>	<b>FY 2024 Amended</b>	<b>FY 2025 Proposed</b>
110-34131-000-000000	RX Rebate Revenue	-	-	-	-	-
110-34141-000-000000	Records Request Revenue	338	576	422	500	500
110-34231-000-000000	Planning Commission Fees	37,060	46,900	214	20,000	20,000
110-34260-000-000000	Emergency Services	-	-	-	-	-
110-34310-000-000000	Street Charges for Service - Utilities	-	-	-	-	35,000
110-34324-000-000000	Lone Oak Contributions Rev	6,716	5,370	34	5,000	5,000
110-34326-000-000000	Lone Oak Monument Fees	8,225	8,530	6,770	10,000	7,000
110-34327-000-000000	Miller's Trust to Lone Oak	-	-	-	-	-
110-34510-000-000000	Rabies Control Fees	30,988	12,725	23,703	12,000	15,000
110-34511-000-000000	Animal Control Spay & Neuter Rev	-	-	-	-	-
110-34711-000-000000	Use of Fac. Rec Green Fees	67,887	99,048	137,037	79,939	127,000
110-34713-000-000000	Use of Fac. Rec Green Anl Fees	28,602	48,172	26,306	25,000	26,000
110-34715-000-000000	Use of Fac. Rec Concessions	6,250	10,151	9,602	5,000	9,000
110-34716-000-000000	Use of Fac. Rec Pro Shop Sales	2,718	2,213	2,310	1,500	2,300
110-34717-000-000000	Use of Fac. Rec Cart Rental	40,660	68,335	88,048	51,362	75,000
110-34718-000-000000	Use of Fac. Rec Golf Club Rev	37	16	-	150	150
110-34719-000-000000	Use of Fac. Rec Cart Storage	12,083	15,835	10,339	15,000	10,000
110-34721-000-000000	Use of Fac. Rec Swim Anl Fees	281	-	72	-	-
110-34722-000-000000	Use of Fac. Rec Swimming Fees	52,344	48,049	34,168	60,000	60,000
110-34723-000-000000	Use of Fac Tennis Tournament Rev	-	-	-	-	-
110-34725-000-000000	Use of Fac. Rec Snack Bar Rev	23,614	27,595	24,804	5,000	25,000
110-34742-000-000000	Use of Fac. Rec Activity Rev	56,278	51,253	44,376	55,000	55,000
110-34751-000-000000	Use of Fac. Rec Lg Mtg Room	11,320	14,124	9,741	15,000	15,000
110-34794-000-000000	Use of Fac. Rec Full An Fees	76,926	80,530	65,792	60,000	75,000
110-34795-000-000000	Use of Fac. Rec Exer Anl Fees	6,001	7,986	4,525	20,000	20,000
110-34796-000-000000	Use of Fac. Rec RB/WB Fees	1,925	1,012	243	-	-
110-34797-000-000000	Use of Fac. Rec Gym Fees	14,195	16,766	16,233	-	-
110-34798-000-000000	Use of Fac. Rec Track Fees	1,051	971	1,192	-	-
110-34799-000-000000	Use of Fac Rec Program Rev	-	-	-	-	-
110-37500-000-000000	Use of Fac. Rec Misc Rev	-	-	-	1,000	1,000
110-37512-000-000000	Aircraft Fuel Revenue	356,720	360,970	485,030	485,030	450,000
110-37515-000-000000	Use of Fac. Airport Revenue	91,701	91,185	103,769	103,769	100,000
<b>Total Charges for Services</b>		<b>\$ 933,916</b>	<b>\$ 1,018,310</b>	<b>\$ 1,094,733</b>	<b>\$ 1,030,249</b>	<b>\$ 1,132,950</b>
110-35110-000-000000	City Court Fines	155,470	158,834	137,923	200,000	138,000
110-35111-000-000000	City Court Vehicle Fees	6,477	8,831	6,738	5,000	7,000
110-35200-000-000000	Court Forfeiture Revenue	5,429	-	723	5,000	1,000
<b>Total Court Fines and Vehicle Fees</b>		<b>\$ 167,376</b>	<b>\$ 167,665</b>	<b>\$ 145,384</b>	<b>\$ 210,000</b>	<b>\$ 146,000</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Amended	FY 2025 Proposed
110-35112-000-000000	Sex Offender Fees	2,250		-	2,000	2,000
110-35113-000-000000	Police Other Revenue	5,006		3,096	10,000	3,100
110-35114-000-000000	Police Accident Report Revenue	891	381	385	2,000	2,000
110-35116-000-000000	Cash Over and Short	112		(302)	-	-
110-35120-000-000000	Payroll Checking Interest Revenue	-	-	-	-	-
110-35140-000-000000	Drug Related Fines	-	-	86	-	-
110-35171-000-000000	Police School/Training Revenue	-	-	-	-	-
110-35300-000-000000	Fire Revenue False Calls	-	-	-	100	-
110-36190-000-000000	Interest On Investments	3,783	154,616	330,317	323,483	247,500
110-36192-000-000000	tree city revenue	-	-	-	1,000	-
110-36210-000-000000	Lone Oak Rev House Rent	2,100	2,100	2,100	2,100	2,100
110-36211-000-000000	Use of Fac. CSCC Rents	2,400	-	-	-	-
110-36341-000-000000	Lone Oak Sale of Lots	48,765	13,894	23,391	15,000	15,000
110-36342-000-000000	Cook Memorial Sale of Lots	2,990	4,845	514	1,000	1,000
110-36350-000-000000	Proceeds from Insurance Recoveries	18,104	25,371	150,925	150,925	20,000
110-36351-000-000000	Proceeds National Opioids Settlement	-	2,599	-	-	-
110-36410-000-000000	Restatement for PR YR Def Rev	-	-	-	-	-
110-36420-000-000000	Restatement for PR YR AP	-	-	-	-	-
110-36490-000-000000	Appro of PY Fund Balance	-	-	-	-	-
110-36529-000-000000	Street Dept Scrap Sales Rev	5,939	5,090	2,081	2,500	2,500
110-36700-000-000000	Contributions Donations Misc Revenues	815	24,909	-	10,000	5,000
110-36710-000-000000	Contributions & Donations - Bus.	-	-	6,857	-	-
110-36711-000-000000	Contributions Donations Fireworks Rev	-	-	-	-	-
110-36720-000-000000	Contributions & Donations - Org.	-	-	-	-	-
110-36730-000-000000	Contributions & Donations - Ind.	-	-	257	-	-
110-36731-000-000000	Friends of Rock Creek Park	1,872	-	-	-	-
110-36732-000-000000	Contributions Donations Recreation	100	3,523	-	-	-
110-36733-000-000000	Contributions Donations ECD Revenues	5,000	1,000	1,714	-	-
110-36734-000-000000	Contributions Donations Animal Contro	3,401	27,789	3,111	-	-
110-36740-000-000000	Opiod Settlement Funds	-	-	2,283	-	-
110-36931-000-000000	Capital Outlay Notes 2015 Proceeds - Fi	-	-	-	-	-
110-36932-000-000000	Capital Outlay Note 2017 Proceeds	-	-	-	-	-
110-36933-000-000000	Lease Proceeds	-	-	-	-	-
110-36934-000-000000	Tax Anticipation Note 2018 Proceeds	-	-	-	-	-
110-37499-000-000000	Miscellaneous	26,571	33,982	41,063	40,000	40,000
<b>Total Miscellaneous</b>		\$ 130,098	\$ 300,100	\$ 567,880	\$ 560,108	\$ 340,200
110-36300-000-000000	Sale of Fixed Assets	20,726	21,309	300,390	5,000	20,000
<b>Total Sale of Capital Assets</b>		\$ 20,726	\$ 21,309	\$ 300,390	\$ 5,000	\$ 20,000
110-36960-000-000000	Transfers In from Other Funds	599,978	612,737	620,224	700,000	620,000
<b>Total Transfers</b>		\$ 599,978	\$ 612,737	\$ 620,224	\$ 700,000	\$ 620,000
<b>General Fund Total</b>		<b>\$14,109,703</b>	<b>\$14,330,827</b>	<b>\$15,964,664</b>	<b>\$15,643,736</b>	<b>\$13,855,750</b>





**FY 2024-2025 Budget  
City of Lewisburg**

<b>GL Account #</b>	<b>GL Account</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated Actual</b>	<b>FY 2024 Amended</b>	<b>FY 2025 Proposed</b>
<b>127 - Drug Fund</b>						
<b>Revenues</b>						
127-35140-000-000000	Drug Related Fines			101		
127-36610-000-000000	Drug Fund Fines Revenue	50,390	291,475	3,941		
127-36730-000-000000	Drug Fund Rev/Contributions	8,325	9,571	3,439	50,000	50,000
<b>Total Revenues</b>		<b>\$58,715</b>	<b>\$ 301,046.00</b>	<b>\$7,480</b>	<b>\$50,000</b>	<b>\$50,000</b>

<b>134 - Solid Waste</b>						
<b>Revenues</b>						
134-34430-000-000000	SW Refuse Collection & Disposal Charges	857,028	864,396	1,027,574	1,025,000	1,045,500
134-36100-000-000000	SW Interest Income	78	38	-	-	-
134-36961-000-000000	SW Approp from General Fund		168,500		50,000	50,000
<b>Total Revenues</b>		<b>\$857,106</b>	<b>\$1,032,934</b>	<b>\$1,027,574</b>	<b>\$1,075,000</b>	<b>\$1,095,500</b>



# DEPARTMENT EXPENDITURE LINE- ITEM DETAILS



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2024			FY 2025	
		FY 2022 Actual	FY 2023 Actual	Estimated Actual	Revised Budget	Proposed Budget
<b>General Administration</b>						
110-41000-111-000000	G A Salaries	\$ 587,992	\$ 546,913	\$ 618,524	\$ 518,524	\$ 632,924
110-41000-113-000000	GA Overtime	693	734	1,520	-	-
110-41000-119-000000	GA Other Pay	-	-	-	-	-
110-41000-131-000000	GA Sick Pay	17,845	11,260	5,579	-	-
110-41000-132-000000	GA Bonus Pay	-	-	-	-	-
110-41000-133-000000	GA Vacation Pay	39,010	25,891	24,232	-	-
110-41000-134-000000	GA Christmas Bonus	-	-	-	-	-
110-41000-141-000000	G A Employee Payroll Taxes	47,257	43,649	40,625	47,337	48,419
110-41000-142-000000	G A Employee Group Insurance	157,596	128,305	128,410	152,288	154,614
110-41000-143-000000	G A Employee Group Retirement	54,076	86,221	86,420	85,693	119,374
110-41000-230-000000	G A Advertising	4,946	8,327	7,771	4,000	7,000
110-41000-239-000000	G A Dues Subs Gifts	13,515	11,916	26,582	15,000	15,000
110-41000-240-000000	G A Utilities	19,763	20,948	23,382	25,000	25,000
110-41000-250-000000	G A Professional Services	338,688	334,579	410,000	410,000	410,381
110-41000-255-000000	G A Computer Upgrades	11,061	-	10,512	10,000	10,000
110-41000-258-000000	G A Election	7,263	-	-	-	10,000
110-41000-261-000000	G A Vehicle Expenses Outside	-	768	-	500	500
110-41000-266-000000	G A Building Expense	13,886	16,103	25,485	20,000	20,000
110-41000-270-000000	G A Vehicle Expenses Shop	444	700	-	1,000	1,000
110-41000-280-000000	G A Travel	2,402	2,820	5,848	5,000	5,000
110-41000-287-000000	G A Industrial Development Bd	-	-	-	-	-
110-41000-310-000000	G A Supplies	24,716	26,516	23,377	20,000	20,000
110-41000-319-000000	G A Court Supplies and Expense	12,756	18,669	20,193	15,000	20,000
110-41000-329-000000	G A Miscellaneous	(2,386)	1,308	151	500	500
110-41000-331-000000	G A Gas/Oil Outside	152	-	300	500	500
110-41000-511-000000	G A General Insurance	336,977	315,644	381,020	360,000	400,000
110-41000-559-000000	GA Traffic Fees to State	46,083	37,304	25,475	60,000	50,000
110-41000-564-000000	G A Annual Maintenance Fees	-	-	-	-	-
110-41000-700-000000	GA Grant Expenditures	-	-	7,000	-	-
110-41000-702-000000	GA ARPA Grant Expenditures	284	10,140	32,900	-	-
110-41000-900-000000	G A Capital Expenditures	-	6,340	22,200	-	25,000
	<b>Total General Administration</b>	<b>\$ 1,735,020</b>	<b>\$ 1,655,054</b>	<b>\$ 1,927,505</b>	<b>\$ 1,750,342</b>	<b>\$ 1,975,212</b>
<b>Building/Codes</b>						
110-41700-111-000000	Bdg/Codes Salaries	\$ 61,972	\$ 116,455	\$ 107,000	\$ 186,886	\$ 235,441
110-41700-113-000000	Bdg/Codes Overtime	-	247	231	-	-
110-41700-119-000000	Bdg/Codes Other Pay	-	-	-	-	-
110-41700-131-000000	Bdg/Codes Sick Pay	-	4,147	35,923	-	-
110-41700-132-000000	Bdf/Codes Bonus Pay	-	-	-	-	-
110-41700-133-000000	Bdg/Codes Vacation Pay	3,772	5,005	8,424	-	-
110-41700-134-000000	Bdg/Codes Christmas Bonus	-	-	-	-	-
110-41700-141-000000	Bdg/Codes Payroll Taxes	5,069	9,329	11,596	14,297	18,011
110-41700-142-000000	Bdg/Codes Employee Group Ins	6,120	21,299	13,302	27,979	28,200
110-41700-143-000000	Bdg/Codes Employee Retirement	3,181	8,988	20,021	20,487	23,599
110-41700-240-000000	Bldg Insp. utilities	940	1,129	1,057	1,000	1,200
110-41700-254-000000	Storm Water Program	-	-	41,134	55,001	55,001
110-41700-261-000000	Bldg/Codes - Vehicle Expenses Outside	-	-	206	100	100
110-41700-270-000000	Bdg/Codes Vehicle Exp Shop	30	598	1,961	500	1,000
110-41700-310-000000	Bdg/Codes Supplies	5,999	17,185	8,214	20,000	10,000
110-41700-329-000000	Bldg/Codes - Miscellaneous	-	-	-	50	50
110-41700-331-000000	Bdg/Codes Gas/Oil Outside	897	1,818	1,117	1,500	1,500
110-41700-564-000000	Bldg/Codes Annual Maintenance Fees	-	-	-	-	-
110-41700-900-000000	Bldg/Codes Capital Expenditure	-	-	-	-	-
	<b>Total Building/Codes</b>	<b>\$ 87,979</b>	<b>\$ 186,200</b>	<b>\$ 250,186</b>	<b>\$ 327,800</b>	<b>\$ 374,102</b>
<b>Appropriations to Other Agencies</b>						
110-41990-760-000000	Appropriation to Marshall Co	\$ 16,497	\$ 20,389	\$ 8,196	\$ 15,000	\$ 15,000
110-41990-765-000000	Appropriations to E911	319,290	315,561	422,000	422,000	445,749
110-41990-766-000000	Transfer to Drug Fund	-	-	-	-	-
	<b>Total Appropriations</b>	<b>\$ 335,787</b>	<b>\$ 335,950</b>	<b>\$ 430,196</b>	<b>\$437,000</b>	<b>\$460,749</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Revised Budget	FY 2025 Proposed Budget
<b>Police</b>						
110-42100-111-000000	Police Salaries	\$ 1,543,475	\$ 1,431,729	\$ 1,561,662	\$ 2,007,720	\$ 1,934,673
110-42100-113-000000	Police Overtime	92,154	59,617	81,603	-	-
110-42100-114-000000	Police Shift Premium	-	-	-	-	-
110-42100-119-000000	Police Other Pay	-	-	-	-	-
110-42100-131-000000	Police Sick Pay	70,526	74,163	34,781	-	-
110-42100-132-000000	Police Bonus Pay	-	-	-	-	-
110-42100-133-000000	Police Vacation Pay	80,951	70,433	70,980	-	-
110-42100-134-000000	Police Christmas Bonus	-	-	-	-	-
110-42100-141-000000	Police Payroll Taxes	136,275	118,247	131,271	153,591	148,002
110-42100-142-000000	Police Employee Group Ins	401,294	328,948	428,017	405,984	470,380
110-42100-143-000000	Police Employee Retirement	154,271	203,342	248,355	274,922	349,796
110-42100-148-000000	Police School	7,797	2,097	4,503	20,000	20,000
110-42100-237-000000	Police Sex Offender Expenses	374	1,138	642	1,500	1,500
110-42100-240-000000	Police Utilities	48,980	55,208	48,498	60,000	50,000
110-42100-261-000000	Police Vehicle Expense Outside	26,058	17,486	40,000	30,874	35,000
110-42100-262-000000	Police Radio Maintenance	-	-	-	4,000	3,000
110-42100-266-000000	Police Repairs and Maintenance	55,364	27,532	37,327	50,000	30,000
110-42100-270-000000	Police Vehicle Expense Shop	13,028	18,997	25,712	20,000	20,000
110-42100-296-000000	Police Prisoner Care	37,124	44,583	48,318	48,000	48,000
110-42100-310-000000	Police Supplies	15,692	16,488	19,390	35,000	25,000
110-42100-319-000000	Police Tactical Supplies	-	-	-	-	-
110-42100-326-000000	Police Uniforms	20,349	11,185	8,130	25,000	25,000
110-42100-329-000000	Police Miscellaneous	2,508	3,348	3,885	1,000	2,000
110-42100-331-000000	Police Gas/Oil Outside	90,803	80,252	85,000	90,000	90,000
110-42100-533-000000	Police TIES Rentals	-	-	-	-	-
110-42100-564-000000	POLICE Annual Maintenance Fees	-	-	4,981	-	15,000
110-42100-700-000000	Police Grant Expenditures	41,584	-	60,036	60,036	-
110-42100-701-000000	STOP Grant Expenditures	1,602	1,053	-	-	-
110-42100-702-000000	Police ARPA Grant Expenditures	8,808	279,262	5,875	5,875	-
110-42100-900-000000	Police Capital Expenditures	-	-	-	-	100,000
	<b>Total Police</b>	<b>\$ 2,849,017</b>	<b>\$ 2,845,110</b>	<b>\$ 2,948,965</b>	<b>\$ 3,293,502</b>	<b>\$ 3,367,351</b>
<b>Fire</b>						
110-42200-111-000000	Fire Salaries	\$ 1,179,566	\$ 1,228,796	\$ 1,588,280	\$ 1,511,774	\$ 1,537,849
110-42200-113-000000	Fire Overtime	25,237	11,648	60,000	-	-
110-42200-119-000000	Fire Other Pay	-	-	-	-	-
110-42200-131-000000	Fire Sick Pay	107,435	76,778	90,000	-	-
110-42200-132-000000	Fire Bonus Pay	-	-	-	-	-
110-42200-133-000000	Fire Vacation Pay	74,284	55,998	75,000	-	-
110-42200-134-000000	Fire Christmas Bonus	-	-	-	-	-
110-42200-141-000000	Fire Payroll Taxes	102,191	95,043	138,716	115,651	117,645
110-42200-142-000000	Fire Employee Group Ins	452,138	409,405	557,983	431,581	608,178
110-42200-143-000000	Fire Employee Retirement	130,817	161,445	202,598	202,897	283,731
110-42200-148-000000	Fire School	4,313	6,071	8,923	5,000	7,000
110-42200-240-000000	Fire Utilities	30,270	31,270	33,000	34,740	35,000
110-42200-250-000000	Fire Annual Testing	-	-	-	-	33,500
110-42200-260-000000	Fire Repairs and Maintenance	2,716	6,568	14,850	8,000	8,000
110-42200-261-000000	Fire Vehicle Expense Outside	13,256	56,013	26,520	26,520	20,000
110-42200-262-000000	Fire Radio Maintenance	1,623	1,119	3,017	3,000	3,000
110-42200-270-000000	Fire Vehicle Expense Shop	5,413	515	6,763	4,000	4,000
110-42200-310-000000	Fire Supplies	33,332	28,854	69,746	45,500	26,000
110-42200-311-000000	Fire Inspectors Expense Allowance	-	-	-	-	-
110-42200-326-000000	Fire Uniforms	3,353	7,736	6,580	5,000	6,000
110-42200-329-000000	Fire Miscellaneous	-	-	-	500	-
110-42200-331-000000	Fire Gas/Oil Outside	15,703	19,183	25,000	25,000	20,000
110-42200-564-000000	FIRE Annual Maintenance Fees	-	-	-	-	-
110-42200-700-000000	Fire Grant Expenditures	30,449	-	-	-	-
110-42200-702-000000	Fire ARPA Grant Expenditures	5,810	32,677	21,350	21,350	-
110-42200-900-000000	Fire Capital Expenditures	-	7,500	-	-	15,000
	<b>Total Fire</b>	<b>\$ 2,217,905</b>	<b>\$ 2,236,618</b>	<b>\$ 2,928,325</b>	<b>\$ 2,440,513</b>	<b>\$ 2,724,903</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Revised Budget	FY 2025 Proposed Budget
<b>Animal Control</b>						
110-42300-111-000000	Animal Control Salaries	\$ 65,448	\$ 57,840	\$ 65,302	\$ 83,014	\$ 101,994
110-42300-113-000000	Animal Control Overtime	1,797	2,274	3,842	-	-
110-42300-119-000000	Animal Control Other Pay	-	-	-	-	-
110-42300-131-000000	Animal Control Sick Pay	2,843	2,258	2,693	-	-
110-42300-132-000000	Animal Control Bonus Pay	-	-	-	-	-
110-42300-133-000000	Animal Control Vacation Pay	1,216	1,187	479	-	-
110-42300-134-000000	Animal Control Christmas Bonus	-	-	-	-	-
110-42300-141-000000	Animal Control Payroll Taxes	5,357	4,193	5,213	6,351	7,803
110-42300-142-000000	Animal Control Emp Grp Ins	24,486	16,098	33,477	33,477	28,867
110-42300-143-000000	Animal Control Emp Retirement	-	7,369	13,254	9,560	19,000
110-42300-240-000000	Animal Control Utilities	8,738	8,984	10,000	10,000	10,000
110-42300-251-000000	Animal Control Vet Expenses	12,427	15,187	12,844	10,000	12,000
110-42300-261-000000	Animal Control Veh Exp Outside	664	2,472	4,037	2,000	4,000
110-42300-266-000000	Animal Control Repairs & Maint	238	927	257	2,000	2,000
110-42300-269-000000	Animal Control Veh Exp Shop	1,789	423	161	500	500
110-42300-310-000000	Animal Control Supplies	4,310	5,431	7,000	7,000	7,000
110-42300-331-000000	Animal Control Gas/Oil Outside	3,332	3,319	3,500	3,500	3,500
110-42300-564-000000	Animal Control Annual Maintenance Fee	-	-	-	-	-
110-42300-702-000000	Animal Control ARPA Grant Expenditu	-	-	-	-	-
110-42300-900-000000	Animal Control Capital Expenditures	-	6,707	-	-	-
	<b>Total Animal Control</b>	<b>\$ 132,645</b>	<b>\$ 134,669</b>	<b>\$ 162,062</b>	<b>\$ 167,402</b>	<b>\$ 196,664</b>
<b>Streets &amp; Highways</b>						
110-43100-111-000000	Street Salaries	\$ 634,727	\$ 598,121	\$ 577,897	\$ 789,230	\$ 829,949
110-43100-113-000000	Street Overtime	6,224	4,492	22,881	-	-
110-43100-119-000000	Street Other Pay	-	-	-	-	-
110-43100-131-000000	Street Sick Pay	37,068	37,320	15,685	-	-
110-43100-132-000000	Street Bonus Pay	-	-	-	-	-
110-43100-133-000000	Street Vacation Pay	37,996	32,491	31,008	-	-
110-43100-134-000000	Street Christmas Bonus	-	-	-	-	-
110-43100-141-000000	Street Payroll Taxes	52,831	46,790	47,889	60,376	63,491
110-43100-142-000000	Street Employee Group Ins	211,628	169,921	219,650	185,055	237,778
110-43100-143-000000	Street Employee Retirement	84,520	98,114	116,516	115,206	158,623
110-43100-240-000000	Street Utilities	5,971	4,836	4,208	7,500	7,500
110-43100-247-000000	Street - State Street Aid Lights	343,706	357,259	360,000	360,000	360,000
110-43100-249-000000	Street - State Street Aid Repairs	3,535	6,477	5,032	4,000	4,000
110-43100-250-000000	Street Professional Services	-	7,126	91,967	91,967	-
110-43100-254-000000	Street Storm Water Program	48,711	50,104	72	-	-
110-43100-261-000000	Street Vehicle Expense Outside	90	4,482	-	10,000	5,000
110-43100-262-000000	Street Equipment Repair	26,277	27,873	28,499	30,000	35,000
110-43100-268-000000	Street State of TN Contracts	251,197	572	209	-	-
110-43100-269-000000	Street Sidewalk Repairs	-	5,159	-	8,000	5,000
110-43100-270-000000	Street Vehicle Expense Shop	14,356	21,739	30,408	20,000	30,000
110-43100-310-000000	Street Supplies	144,611	142,238	150,000	150,000	150,000
110-43100-329-000000	Streets Miscellaneous	-	-	-	500	500
110-43100-331-000000	Street Gas/Oil Outside	50,339	63,150	50,360	65,000	50,000
110-43100-390-000000	Street Scrap Rev Expenditures	847	141	368	1,000	1,000
110-43100-470-000000	Street Appro of St/Trans Funds -City	25,928	24,559	7,899	22,000	22,000
110-43100-471-000000	Street Paving/Contracts - Outside	-	-	11,266	-	10,000
110-43100-564-000000	Street Annual Maintenance Fees	-	-	-	-	-
110-43100-702-000000	Street ARPA Grant Expenditures	194,011	10,266	369,903	369,903	-
110-43100-900-000000	Street Capital Expenditures	27,999	79,393	-	-	40,000
110-43100-940-000000	Street Machinery and Equipment	-	-	11,143	-	-
	<b>Total Streets</b>	<b>\$ 2,202,572</b>	<b>\$ 1,792,621</b>	<b>\$ 2,152,859</b>	<b>\$ 2,289,737</b>	<b>\$ 2,009,841</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024	FY 2024	FY 2025
				Estimated Actual	Revised Budget	Proposed Budget
<b>Shop &amp; Garage</b>						
110-43170-111-000000	Shop Salaries	\$ 102,081	\$ 97,583	\$ 100,000	\$ 125,077	\$ 138,095
110-43170-113-000000	Shop Overtime	617	335	1,958	-	-
110-43170-119-000000	Shop Other Pay	-	-	-	-	-
110-43170-131-000000	Shop Sick Pay	5,757	4,135	3,900	-	-
110-43170-132-000000	Shop Bonus Pay	-	-	-	-	-
110-43170-133-000000	Shop Vacation Pay	7,647	8,656	8,168	-	-
110-43170-134-000000	Street Christmas Bonus	-	-	-	-	-
110-43170-141-000000	Shop Payroll Taxes	9,575	8,918	8,723	9,568	10,564
110-43170-142-000000	Shop Employee Group Ins	42,531	35,615	38,407	41,961	44,152
110-43170-143-000000	Shop Employee Group Retirement	11,724	18,373	24,233	24,215	35,085
110-43170-240-000000	Shop Utilities	14,479	14,715	12,566	15,000	15,000
110-43170-270-000000	Shop Vehicle Expenses Shop	919	912	-	1,000	1,000
110-43170-329-000000	Shop Miscellaneous	-	-	-	-	-
110-43170-331-000000	Shop Gas/Oil Outside	759	839	536	3,000	2,000
110-43170-332-000000	Shop Supplies	6,799	2,359	1,995	10,000	10,000
110-43170-564-000000	Shop Annual Maintenance Fees	-	-	-	-	-
110-43170-900-000000	Shop Capital Expenditures	-	-	4,629	-	-
	<b>Total Shop</b>	<b>\$ 202,888</b>	<b>\$ 192,439</b>	<b>\$ 205,114</b>	<b>\$ 229,821</b>	<b>\$ 255,896</b>
<b>Transfers</b>						
110-43252-435-000000	Santiation Appropriation	\$ -	\$ 168,500	\$ 50,000	\$ 50,000	\$ 50,000
	<b>Total Sanitation Appropriation</b>	<b>\$ -</b>	<b>\$ 168,500</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Sundry Appropriations</b>						
110-44300-710-000000	Sdry Appr Historial Society	\$ 3,500	\$ 3,637	\$ 3,659	\$ 3,500	\$ 3,500
110-44300-711-000000	Sdry Appr JECDB	20,451	20,450	23,519	23,519	23,519
110-44300-712-000000	Sdry Appr CSCC	28,803	10,772	-	-	-
110-44300-713-000000	Sundry Approp. Babe Ruth Baseball	-	-	-	-	-
110-44300-714-000000	Sdry Appr Little League Ball	-	-	-	-	-
110-44300-715-000000	Sdry Appr PeeWee Football	-	-	-	-	-
110-44300-716-000000	Sdry Appr Fireworks/Xmas Light	655	3,678	2,500	2,500	2,500
110-44300-717-000000	Sdry Community Beautification	-	-	-	500	500
110-44300-718-000000	Sdry Appr Goat Festival Approp	-	-	-	-	-
110-44300-719-000000	Sdry Appr Discretionary Funds	3,333	1,177	9,000	9,000	9,000
110-44300-720-000000	Sdry Appr MC Theater	10,000	10,000	10,000	10,000	10,000
110-44300-721-000000	Sdry Appr Tree City	65	-	2,000	2,000	2,000
110-44300-722-000000	Sdry Appr Veterans Association	15,138	11,156	5,401	15,000	15,000
110-44300-723-000000	Sdry Appr-Chamber of Commerce	-	-	-	-	2,000
	<b>Total Sundry</b>	<b>\$ 81,946</b>	<b>\$ 60,869</b>	<b>\$ 56,079</b>	<b>\$ 66,019</b>	<b>\$ 68,019</b>
<b>Cemetery</b>						
110-44320-240-000000	Cemetery Lone Oak Utilities	\$ 3,429	\$ 3,489	\$ 2,957	\$ 3,000	\$ 3,500
110-44320-260-000000	Cemetery Repairs and Maint	5,211	1,419	2,808	5,000	5,000
110-44320-269-000000	Cemetery Shop Charges	-	52	3,000	3,000	2,000
110-44320-270-000000	Cemetery Vehicle Expense	-	-	966	-	1,000
110-44320-310-000000	Cemetery Supplies	12,143	9,218	10,000	10,000	10,000
110-44320-331-000000	Cemetery Gas/Oil Outside	6,883	6,644	7,500	7,500	7,500
110-44320-702-000000	Cemetery ARPA Grant Expenditures	25,172	-	-	-	-
110-44320-900-000000	Cemetery Capital Expenditures	-	-	-	-	-
110-44321-240-000000	Cemetery Cook Utilities	396	407	399	400	400
110-44321-310-000000	Cemetery Cook Supplies	88	-	-	-	-
	<b>Total Cemetery</b>	<b>\$ 53,322</b>	<b>\$ 21,228</b>	<b>\$ 27,630</b>	<b>\$ 28,900</b>	<b>\$ 29,400</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Revised Budget	FY 2025 Proposed Budget
<b>Recreation</b>						
110-44400-111-000000	Recreation Salaries	\$ 596,954	\$ 590,103	\$ 845,000	\$ 845,990	\$ 872,691
110-44400-113-000000	Recreation Overtime	9	137	798	-	-
110-44400-119-000000	Recreation Other Pay	-	-	-	-	-
110-44400-131-000000	Recreation Sick Pay	12,642	15,210	10,285	-	-
110-44400-132-000000	Recreation Bonus Pay	-	-	-	-	-
110-44400-133-000000	Recreation Vacation Pay	19,468	18,603	18,672	-	-
110-44400-134-000000	Recreation Christmas Bonus	-	-	-	-	-
110-44400-141-000000	Recreation Employee PR Tax	47,938	47,089	66,919	64,718	66,761
110-44400-142-000000	Recreation Employee Group Ins	113,127	80,496	97,967	87,240	114,786
110-44400-143-000000	Recreation Employee Retirement	43,951	61,530	81,343	74,861	99,873
110-44400-239-000000	Recreation Dues/Travel Exp	1,104	686	5,248	3,000	7,000
110-44400-240-000000	Recreation Utilities	144,071	174,169	192,134	180,000	185,000
110-44400-262-000000	Recreation Equipment Exp	2,936	6,453	19,867	8,000	16,000
110-44400-265-000000	Recreation Golf Course Exp	33,158	42,140	50,000	50,000	47,250
110-44400-266-000000	Recreation Building Expense	44,345	64,174	95,239	75,000	80,000
110-44400-267-000000	Recreation Sports Complex Exp	365	6,340	36,523	11,500	11,500
110-44400-269-000000	Recreation Tennis Court Exp	-	1,276	-	1,000	20,000
110-44400-270-000000	Recreation Expense Shop	1,394	1,080	-	1,500	1,500
110-44400-286-000000	Recreation Golf Cart Lease	7,488	8,334	6,418	7,488	7,488
110-44400-292-000000	Recreation Activity Instructor	3,010	4,100	2,057	8,000	8,000
110-44400-299-000000	Recreation Lake Supplies	1,519	1,735	948	1,500	2,000
110-44400-310-000000	Recreation Office Supplies	4,998	5,977	8,405	7,000	13,000
110-44400-314-000000	Recreation Swimming Pool Exp	31,420	46,798	65,000	65,000	55,000
110-44400-325-000000	Recreation Program Supplies	7,364	14,978	17,779	15,000	15,000
110-44400-326-000000	Recreation Uniforms	1,466	2,945	638	3,700	3,700
110-44400-329-000000	Recreation Miscellaneous	4,435	6,382	7,287	5,000	5,000
110-44400-331-000000	Recreation Gas/Oil Outside	11,876	15,540	18,000	18,000	18,000
110-44400-354-000000	Recreation Pro Shop Purchases	198	2,036	3,182	3,000	3,000
110-44400-355-000000	Recreation Concession Purchase	3,245	6,136	5,448	5,500	5,500
110-44400-356-000000	Recreation Snackbar Purchase	14,928	19,308	20,500	15,000	20,000
110-44400-700-000000	Recreation Grant Expenditures	13,663	1,200	-	-	-
110-44400-702-000000	Recreation ARPA Grant Expenditures	255	254,928	254,928	35,251	-
110-44400-790-000000	Recreation Other Grants/Contributions	-	24,999	24,999	-	-
110-44400-900-000000	Recreation Capital Expenditure	11,790	9,267	128,097	128,097	139,000
110-44720-240-000000	Recreation RockCreek Utilitie	5,722	8,112	4,144	7,500	5,500
110-44720-310-000000	Recreation Rock Creek Supplies	4,838	5,867	8,239	1,500	14,900
110-44721-240-000000	Recreation Harmon Utilities	2,256	2,110	2,362	2,000	2,500
110-44721-310-000000	Recreation Harmon Supplies	1,136	2,611	31	6,500	5,600
110-44722-240-000000	Recreation Jones Utilities	3,229	2,788	3,135	5,000	5,000
110-44722-310-000000	Recreation Jones Supplies	1,582	3,940	3,190	5,000	10,000
110-44724-240-000000	Recreation Southside Utilities	4,874	4,820	6,679	3,500	5,500
110-44724-310-000000	Recreation Southside Supplies	1,680	1,800	2,529	1,800	2,000
110-44725-240-000000	Recreation SS Soccer Util	1,922	2,235	2,655	2,000	2,000
110-44725-310-000000	Recreation SS Soccer Supplies	-	49	514	500	8,400
110-44726-240-000000	Recreation SS Little L Util	6,761	7,020	12,491	7,500	7,500
110-44727-240-000000	Recreation PW Ftbl Utilities	3,547	2,425	2,788	1,000	2,750
110-44727-310-000000	Recreation PW Ftbl Supplies	52	-	51	5,000	8,400
	<b>Total Recreation</b>	<b>\$ 1,217,611</b>	<b>\$ 1,577,926</b>	<b>\$ 2,132,488</b>	<b>\$ 1,769,145</b>	<b>\$ 1,897,099</b>



**FY 2024-2025 Budget  
City of Lewisburg**

GL Account #	GL Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Actual	FY 2024 Revised Budget	FY 2025 Proposed Budget
<b>Industrial Development</b>						
110-47200-111-000000	Ind Dev Salaries	\$ 83,735	\$ 89,294	\$ 41,966	\$ 41,966	\$ 81,722
110-47200-113-000000	Ind Dev Overtime	-	-	-	-	-
110-47200-119-000000	Ind Dev Other Pay	-	-	-	-	-
110-47200-131-000000	Ind Dev Sick Pay	-	-	-	-	-
110-47200-132-000000	Ind Dev Bonus Pay	-	-	-	-	-
110-47200-133-000000	Ind Dev Vacation Pay	8,317	2,064	7,156	7,156	-
110-47200-134-000000	Ind Dev Christmas Bonus	-	-	-	-	-
110-47200-141-000000	Ind Dev Payroll Taxes	8,227	5,075	3,666	3,666	6,252
110-47200-142-000000	Ind Dev Employee Group Ins	16,743	18,055	8,247	8,247	23,914
110-47200-143-000000	Ind Dev Employee Retirement	8,027	14,312	10,859	11,635	5,639
110-47200-230-000000	Ind Dev Advertising	4,103	4,909	2,310	2,310	5,000
110-47200-239-000000	Ind Dev Print/Post/Equip/Dues	6,593	3,540	2,951	2,951	5,000
110-47200-240-000000	Ind Dev Utilities	911	1,155	375	375	1,000
110-47200-287-000000	Ind Dev Travel/Lodge/Meal	8,887	10,814	4,046	4,046	10,000
110-47200-310-000000	Ind Dev Supplies	5,529	2,906	4,985	4,985	8,000
110-47200-331-000000	Ind Dev Gas /Oil Outside	-	-	-	-	-
110-47200-564-000000	Ind Dev Annual Maintenance Fees	-	-	-	-	-
110-47200-700-000000	Ind Dev Grant Expenditures	2,187	-	-	-	-
	<b>Total Industrial Development</b>	<b>\$ 153,259</b>	<b>\$ 152,125</b>	<b>\$ 86,562</b>	<b>\$ 87,337</b>	<b>\$ 146,527</b>
<b>Debt Service</b>						
110-49000-610-000000	Recreation Bond Payments 2016 Series	\$ 130,350	\$ 67,320	\$ -	\$ -	\$ -
110-49000-611-000000	Police Bond Payments 2016 Series	106,650	55,080	-	-	-
110-49000-612-000000	Fire Capital Outlay Notes	-	-	-	-	-
110-49000-613-000000	Police Car Lease Payments	-	-	-	-	-
110-49000-614-000000	Capital Outlay Notes Series 2017	199,434	195,368	191,301	191,301	187,234
110-49000-615-000000	Tax Anticipation Note Payments	-	-	-	-	-
110-49000-631-000000	Debt Service - Bond Issue Cost	-	-	-	-	-
	<b>Total Debt Service</b>	<b>\$ 436,434</b>	<b>\$ 317,768</b>	<b>\$ 191,301</b>	<b>\$ 191,301</b>	<b>\$ 187,234</b>
<b>Airport</b>						
110-52500-111-000000	Airport Salaries	\$ 61,809	\$ 58,257	\$ 60,820	\$ 61,490	\$ 75,744
110-52500-113-000000	Airport Overtime	-	-	-	-	-
110-52500-119-000000	Airport Other Pay	154	-	-	-	-
110-52500-131-000000	Airport Sick Pay	-	-	-	-	-
110-52500-132-000000	Airport Bonus Pay	-	-	-	-	-
110-52500-133-000000	Airport Vacation Pay	-	-	-	-	-
110-52500-134-000000	Airport Christmas Bonus	-	-	-	-	-
110-52500-141-000000	Airport Payroll Taxes	4,498	4,230	4,429	4,704	5,794
110-52500-142-000000	Airport Employee Group Ins	27,497	22,629	26,465	29,859	31,472
110-52500-143-000000	Airport Employee Retirement	3,582	9,429	12,262	12,258	16,642
110-52500-219-000000	Airport Fuel Fees	19,804	17,832	24,588	15,000	20,000
110-52500-240-000000	Airport Utilities	16,281	16,159	16,579	20,000	20,000
110-52500-262-000000	Airport Radio Maintenance	-	-	57	-	500
110-52500-265-000000	Airport Ground Maintenance	14,162	23,790	5,110	15,000	15,000
110-52500-266-000000	Airport Building Maintenance	3,262	7,449	2,570	5,000	5,000
110-52500-269-000000	Airport Runway/Driveway Maint	96	2,000	-	2,000	2,000
110-52500-270-000000	Airport Vehicle Expense Shop	-	-	-	500	500
110-52500-286-000000	Airport Vehicle Lease Rental	-	-	-	-	10,000
110-52500-310-000000	Airport Supplies	3,818	1,710	2,008	5,000	5,460
110-52500-329-000000	Airport Miscellaneous	-	1,675	3,300	1,500	2,000
110-52500-331-000000	Airport Gas/Oil Outside	1,316	1,467	1,235	1,500	1,500
110-52500-350-000000	Purchased Aircraft Fuel for Resale	271,864	276,593	425,000	397,080	275,000
110-52500-564-000000	Airport Annual Maintenance Fees	-	-	-	-	-
110-52500-569-000000	Airport Sales Tax Expense	-	-	-	-	-
110-52500-702-000000	Airport ARPA Grant Expenditures	-	-	30,826	30,826	-
110-52500-900-000000	Airport Capital Expenditures	78,101	29,880	541,545	450,703	15,000
	<b>Total Airport</b>	<b>\$ 506,244</b>	<b>\$ 473,102</b>	<b>\$ 1,156,796</b>	<b>\$ 1,052,420</b>	<b>\$ 501,612</b>
<b>Grand Totals</b>		<b>\$12,212,629</b>	<b>\$12,150,180</b>	<b>\$14,706,067</b>	<b>\$14,181,240</b>	<b>\$14,244,610</b>





**FY 2024-2025 Budget  
City of Lewisburg**

<b>GL Account #</b>	<b>GL Account</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated Actual</b>	<b>FY 2024 Revised Budget</b>	<b>FY 2025 Proposed Budget</b>
	<b>127 - Drug Fund</b>					
	<b>Expenses</b>					
127-42129-266-000000	Drug Fund Building Expense		-	-		
127-42129-310-000000	Drug Fund Supplies	4,752	-	-	2,000	2,000
127-42129-319-000000	Drug Fund Confidential Expense		100	200		
127-42129-320-000000	Drug Fund Canine Expenditures	1,462	1,609	1,172	5,000	-
127-42129-564-000000	Drug Fund Annual Maintenance Fees		-	1,343		
127-42129-900-000000	Drug Fund Capital Expenditures	39,932	-	-		
	<b>Total Transfer to Drug Fund</b>	<b>\$46,146</b>	<b>\$1,709</b>	<b>\$2,716</b>	<b>\$7,000</b>	<b>\$2,000</b>
	<b>134 - Solid Waste</b>					
	<b>Expenses</b>					
134-43260-295-000000	SW Collection Contract PU/Disp	843,521	904,901	1,000,000	950,000	1,040,000
134-43270-295-000000	SW Landfill Remediation Exp	24,248	126,011	94	50,000	50,000
		<b>\$867,769</b>	<b>\$1,030,912</b>	<b>\$1,000,094</b>	<b>\$1,000,000</b>	<b>\$1,090,000</b>



# **CAPITAL IMPROVEMENT SCHEDULE**



## Fiscal Year 2024-2025 Capital Improvement Schedule

Description	2024-2025
<b>General Administration</b>	
Council Chamber Audio Visual Equipment	\$ 25,000
<b>Total General Administration</b>	<b>\$ 25,000</b>
<b>Police Department</b>	
2 Patrol Vehicles to Sustain Current Fleet	\$ 100,000
<b>Total Police Department</b>	<b>\$ 100,000</b>
<b>Fire Department</b>	
x15 SCBA Cylinders	15,000
<b>Total Fire Department</b>	<b>\$ 15,000</b>
<b>Streets and Highways</b>	
Concrete Shop Floor	40,000
<b>Total Streets and Highways</b>	<b>\$ 40,000</b>
<b>Airport</b>	
Clean inside Jet A Tank	15,000
<b>Total Airport</b>	<b>\$ 15,000</b>
<b>Recreation</b>	
Lap Pool Resurface	60,000
Therapy Pool	40,000
Locker Room Floor Replacement	27,000
Rock Creek Park Fence	12,000
<b>Total Recreation</b>	<b>139,000</b>
<b>Grand Totals</b>	<b>\$ 334,000</b>



# DEBT SUMMARY



### Summary of Outstanding Debt

Fund	Bonded or Other Indebtedness	Original Issue Amount	Principal			FY 2025 Total Payment	Budget Page Number
			Outstanding June 30, 2024	FY 2025 Principal	FY 2025 Interest		
General Fund	Bonds - Series 2017 Capital	\$2,000,000	\$831,000	\$167,000	\$20,234	\$187,234	37