CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 327

An Ordinance to adopt a budget for the City of Lookout Mountain, Georgia, for the fiscal year July 1, 2020, through June 30, 2021.

BE IT ORDAINED by the City Council of the City of Lookout Mountain, Georgia, and **IT IS HEREBY ORDAINED:**

Section 1. The Mayor of the City of Lookout Mountain, Georgia, having submitted a budget to the Council in accordance with Section 4.02 of Article IV of the Charter of the City and a Public Hearing having been held thereon in accordance with the requirements of Section 4.03 of the Charter, the budget proposals which are annexed hereto as Exhibit A are herewith adopted as the budget for the City of Lookout Mountain, Georgia, for the fiscal year July 1, 2020, through June 30, 2021.

Section 2. This Ordinance shall be effective ten (10) days after its adoption and approval by at least three (3) members of the Council for the City of Lookout Mountain, Georgia, after two (2) readings at least one (1) week apart.

APPROVED on first reading on June 17, 2020.

Member of City Council

Member of City Council

Ellen Taylor Watson

Member of City Council

Member of City Council

Member of City Council

Mayor of Lookout Mountain, Georgia

APPROVED AND ADOPTED on second reading on June 25, 2020.

Member of City Council

Member of City Council

Member of City Council

Member of City Council

Member of City Council

Mayor of Lookout Mountain, Georgia

ATTEST:

City Clerk of Lookout Mountain, Georgia

CITY OF LOOKOUT MOUNTAIN OFFICIAL SEAL GEORGIA - 19

01238_00/0801/WHP-4828-2945-6575_1

CITY OF LOOKOUT MOUNTAIN, GEORGIA
2020/2021
BUDGET

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	TAXES			
100-311101	REAL & PERSONAL TAXES	750,000.00	740,868.97	772,500.00
100-311301	DELNT. REAL & PERSONAL TAXES	35,000.00	24,991.45	25,000.00
100-311311	MOTOR VEHICLE TAX	76,000.00	43,568.78	45,000.00
100-311602	INTANGIBLE TAX	7,500.00	9,697.00	10,000.00
100-311711	FRANCHISE TAX - EPB	27,000.00	25,621.65	27,000.00
100-311731	FRANCHISE FEES - AGL	12,900.00	9,143.43	9,500.00
100-311751	FRANCHISE FEES - COMCAST	7,900.00	9,087.52	9,000.00
100-311761	FRANCHISE TAX - BELLSOUTH	1,000.00	900.00	1,000.00
100-311781	G-DOT GRANT	27,000.00	26,753.20	27,000.00
100-313101	SALES TAX - LOST	190,000.00	196,726.00	200,000.00
100-314201	ALCOHOLIC BEVERAGE TAX	27,000.00	25,000.00	27,000.00
100-316102	BUSINESS LICENSE FEE	21,000.00	20,900.00	21,000.00
100-316201	INSURANCE PREMIUM TAXES	114,800.00	121,739.47	122,000.00
100-319111	REAL PROPERTY INTEREST	2,000.00	10,274.42	10,000.00
	TOTAL TAXES	1,299,100.00	1,265,271.89	1,306,000.00
	LICENSE & PERMITS			
100-322121	BUILDING PERMITS	18,000.00	16,921.50	15,000.00
100-322141	ELECTRICAL PERMITS	500.00	200.00	500.00
100-322990	VEHICLE DECALS	4,500.00	3,256.63	4,500.00
	TOTAL LICENSE & PERMITS	23,000.00	20,378.13	20,000.00
	SERVICES			
100-341911	QUALIFYING FEES (ELECTIONS)	100.00	50.00	100.00
	TOTAL SERVICES	100.00	50.00	100.00
	FINES			
100-351170	COURT RECEIPTS	8,000.00	21,881.44	30,000.00
100-351900	ADMINISTRATIVE FEES	1,000.00	0.00	1,000.00
	TOTAL FINES	9,000.00	21,881.44	31,000.00
	INTEREST INCOME			
100-361001	INTEREST INCOME (General Fund)	500.00	400.00	12,000.00
	TOTAL INTEREST INCOME	500.00	400.00	12,000.00

EXHIBIT A

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	CONTRIBUTIONS			
100-389001	MISCELLANEOUS	0.00	25,333.21	16,200.00
	TOTAL CONTRIBUTIONS	0.00	25,333.21	16,200.00
	GARAGE RENTAL			
100-381000	GARAGE RENTAL	50,000.00	50,000.00	60,000.00
	TOTAL GARAGE RENTAL	50,000.00	50,000.00	60,000.00
	TOTAL GENERAL FUND REVENUES	1,381,700.00	1,383,314.67	1,445,300.00

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	GENERAL ADMINISTRATION			
100-1510-511101	SALARIES	111,000.00	114,899.71	117,521.00
100-1510-511301	OVERTIME	1,050.00	3,214.73	1,000.00
100-1510-512101	EMPLOYEE BENEFITS	18,450.00	21,000.00	23,356.00
100-1510-512201	EMPLOYER TAXES (FICA)	6,200.00	6,945.00	7,286.00
100-1510-512301	EMPLOYER MEDICARE	1,700.00	1,624.00	1,400.00
100-1510-512401	RETIREMENT	92,901.00	78,845.30	93,000.00
100-1510-512701	WORKERS' COMPENSATION	500.00	0.00	500.00
100-1510-512901	CHRISTMAS DINNER	7,000.00	7,486.60	7,500.00
100-1510-521201	AUDIT EXPENSE	25,000.00	25,000.00	25,000.00
100-1510-522205	MAINTENANCE & REPAIRS	6,000.00	16,185.98	4,000.00
100-1510-523101	INSURANCE	5,816.00	5,186.00	5,500.00
100-1510-523201	INTERNET SERVICES	6,000.00	5,500.00	5,500.00
100-1510-523202	POSTAGE & SHIPPING	3,000.00	3,255.31	3,500.00
100-1510-523203	COMMUNICATIONS	1,000.00	750.00	1,000.00
100-1510-523301	ADVERTISING - GENERAL	2,000.00	2,000.00	2,000.00
100-1510-523502	TRAVEL/MEALS, LODGING	1,200.00	2,637.62	3,000.00
100-1510-523603	DUES	7,200.00	10,913.67	11,000.00
100-1510-523701	EDUCATION AND TRAINING	2,000.00	250.00	500.00
100-1510-531221	NATURAL GAS	4,500.00	7,444.45	7,500.00
100-1510-531231	ELECTRICITY	4,000.00	4,450.00	4,500.00
100-1510-531232	WATER	1,200.00	776.00	1,000.00
100-1510-531302	SUPPLIES & MATERIALS	4,600.00	8,200.00	5,500.00
100-1510-531603	OFFICE EQUIPMENT	2,500.00	4,090.00	2,500.00
100-1510-531604	TOWN CENTER	65,964.00	23,235.62	66,000.00
100-1510-531701	MISC EXPENSE	0.00	0.00	0.00
100-1510-542401	COMPUTER SOFTWARE	15,500.00	22,000.00	18,000.00
100-1510-542403	WEB SITE	2,000.00	0.00	0.00
	TOTAL GENERAL ADMINISTRATION	398,281.00	375,889.99	417,563.00
	LAW			
100-1530-521204	ATTORNEY FEES	35,000.00	61,554.00	35,000.00
	TOTAL LAW	35,000.00	61,554.00	35,000.00
	MUNICIPAL COURT			
100-2650-523701	MUNICIPAL COURT TRAINING	1,000.00	527.00	1,000.00
	TOTAL MUNICIPAL COURT	1,000.00	527.00	1,000.00

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	POLICE ADMINISTRATION			
100-3210-511101	SALARIES	343,100.00	343,110.44	349,962.00
100-3210-511301	OVERTIME	12,000.00	21,800.00	15,000.00
100-3210-512101	EMPLOYEE BENEFITS	52,455.00	55,903.00	63,638.00
100-3210-512201	EMPLOYER TAXES FICA	24,000.00	22,000.00	25,000.00
100-3210-512301	MEDICARE	5,300.00	5,088.00	5,800.00
100-3210-512701	WORKERS' COMPENSATION	27,000.00	18,146.00	20,000.00
100-3210-522201	VEHICLE EXPENSE	2,000.00	2,000.00	2,000.00
100-3210-523101	INSURANCE	10,734.00	13,000.51	13,500.00
100-3210-523201	INTERNET SERVICES	3,000.00	3,126.00	3,300.00
100-3210-523203	COMMUNICATIONS	2,000.00	2,311.00	2,500.00
100-3210-523501	TRAVEL/MEAL/LODGING	1,500.00	1,432.25	1,500.00
100-3210-523601	DUES AND FEES	1,000.00	0.00	1,000.00
100-3210-523701	EDUCATION AND TRAINING	3,000.00	3,000.00	3,000.00
100-3210-531101	SUPPLIES AND MATERIALS	7,000.00	9,689.00	7,500.00
100-3210-531230	VERIZON	2,600.00	1,400.00	2,000.00
100-3210-531231	EPB ELECTRICITY	3,000.00	1,700.00	2,500.00
100-3210-531232	WATER	200.00	390.00	350.00
100-3210-531271	GASOLINE AND DIESEL	6,500.00	5,793.00	6,000.00
100-3210-531601	SMALL TOOLS & EQUIPMENT	2,000.00	5,100.00	2,500.00
100-3210-531603	OFFICE EQUIPMENT	1,000.00	200.00	1,000.00
100-3210-531702	UNIFORMS ALLOWANCE	9,660.00	9,660.00	9,660.00
	TOTAL POLICE ADMINISTRATION	519,049.00	524,849.20	537,710.00
	FIRE ADMINISTRATION			
100-3510-511101	SALARIES	68,000.00	66,000.00	66,800.00
100-3510-511301	OVERTIME	2,000.00	7,464.66	2,000.00
100-3510-512101	EMPLOYEE BENEFITS	270.00	532.00	882.00
100-3510-512201	FICA	5,200.00	4,704.20	5,304.00
100-3510-512301	MEDICARE	1,210.00	1,090.00	1,234.00
100-3510-512701	WORKERS' COMPENSATION	24,000.00	18,000.00	20,000.00
100-3510-522201	VEHICLE EXPENSE	4,000.00	0.00	2,500.00
100-3510-522206	MAINTENANCE & REPAIRS	3,000.00	572.24	1,500.00
100-3510-523101	INSURANCE	7,000.00	7,992.11	8,000.00
100-3510-523501	TRAVEL/MEAL/LODGING	1,000.00	0.00	1,000.00
100-3510-523701	EDUCATION AND TRAINING	2,500.00	3,604.21	2,500.00
100-3510-531101	SUPPLIES AND MATERIALS	1,000.00	1,539.55	1,500.00
100-3510-531601	SMALL TOOLS & EQUIPMENT	3,000.00	387.35	1,000.00
100-3510-531701	VOLUNTEER/MISC EXPENSE	2,500.00	218.00	2,500.00
100-3510-523501	UNIFORM	1,000.00	1,330.00	1,250.00
	TOTAL FIRE ADMINISTRATION	125,680.00	113,434.32	117,970.00

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	HIGHWAY & STREETS			
100-4210-511101	SALARIES	59,313.00	56,751.00	60,499.00
100-4210-511301	OVERTIME	2,250.00	14,203.62	2,250.00
100-4210-512101	EMPLOYEE BENEFITS	14,043.00	19,026.00	14,205.00
100-4210-512201	FICA	3,976.00	4,511.00	4,055.00
100-4210-512301	MEDICARE	929.00	867.64	947.00
100-4210-512701	WORKERS' COMPENSATION	3,200.00	2,000.00	2,500.00
100-4210-522120	SNOW REMOVAL	4,500.00	0.00	1,000.00
100-4210-522201	VEHICLE MAINTENANCE	10,000.00	34,540.00	15,000.00
100-4210-522202	AUTO ALLOWANCE	250.00	0.00	0.00
100-4210-522205	MAINTANCE AND REPAIRS	10,000.00	52,090.78	12,000.00
100-4210-523101	INSURANCE	2,000.00	5,526.00	5,600.00
100-4210-523203	TELEPHONE	1,600.00	632.27	1,000.00
100-4210-531101	SUPPLIES AND MATERIALS	3,500.00	6,236.00	5,000.00
100-4210-531231	STREET LIGHTING	7,000.00	6,481.00	6,500.00
100-4210-531271	GASOLINE AND DIESEL	8,950.00	8,909.11	9,000.00
100-4210-531601	SMALL TOOLS & EQUIPMENT	2,500.00	2,955.63	3,500.00
100-4210-531702	UNIFORMS	2,500.00	2,500.00	750.00
100-4210-531706	SAFETY EQUIPMENT	500.00	0.00	500.00
100-4210-531708	STREET SIGNS	1,500.00	3,195.86	2,500.00
100-4210-541300	G-DOT STREET GRANT	27,000.00	0.00	27,000.00
	TOTAL HIGHWAY & STREETS	165,511.00	220,425.91	173,806.00
	PHASE II STORMWATER			
100-4320-521201	STORMWATER EXPENSES	8,000.00	0.00	8,000.00
100-4320-522210	PHASE II STORMWATER	5,000.00	8,837.50	5,000.00
	TOTAAL PHASE II STORMWATER	13,000.00	8,837.50	11,500.00
	PARKS & RECREATION			
100-6220-511101	SALARIES	37,000.00	36,418.00	37,740.00
100-6220-511102	PART TIME SALARIES	1,500.00	0.00	1,500.00
100-6220-511301	OVERTIME	1,000.00	1,251.47	1,000.00
100-6220-512101	EMPLOYEE BENEFITS	7,349.00	9,882.08	13,056.00
100-6220-512201	FICA	2,500.00	2,412.29	2,550.00
100-6220-512301	MEDICARE	505.00	564.00	515.00
100-6220-512701	WORKERS' COMPENSATION	1,600.00	600.00	1,000.00
100-6220-522201	VEHICLE MAINTENANCE	1,000.00	185.97	1,000.00
100-6220-522205	MAINTENANCE & REPAIRS	4,000.00	10,343.63	6,500.00
100-6220-523101	INSURANCE	775.00	0.00	775.00
100-6220-523203	COMMUNICATIONS (Cell Phone)	1,000.00	827.00	1,000.00
100-6220-523600	JOINT RECREATION	37,000.00	37,703.44	38,000.00
100-6220-531101	SUPPLIES AND MATERIALS/MULCH	1,000.00	213.35	1,000.00
100-6220-531231	ELECTRICITY	650.00	515.70	650.00
100-6220-531232	WATER	8,500.00	7,310.00	8,500.00
100-6220-531271	GASOLINE AND DIESEL	1,500.00	2,883.00	2,000.00
100-6220-531601	SMALL TOOLS & EQUIPMENT	500.00	0.00	500.00
	TOTAL PARKS & RECREATION	107,379.00	111,109.93	117,286.00

GENERAL FUND

		2019/2020	AMMENDED	2020/2021
	HOUSING DEVELOPMENT & ZONING			
100-7210-521203	BUILDING OFFICER	3,000.00	6,419.00	5,000.00
	TOTAL HOUSING DEVELOPMENT & ZONING	3,000.00	6,419.00	5,000.00
	PLANNING & DEVELOPMENT			
100-7450-510000	PLANNING & DEVELOPMENT FEES	15,000.00	28,000.00	14,000.00
	TOTAL PLANNING & DEVELOPMENT	15,000.00	28,000.00	14,000.00
	TOTAL FUND EXPENDITURES	1,382,900.00	1,451,046.85	1,430,835.00
	NET REVENUE OVER EXPENDITURES	(1,200.00)	-67,732.18	14,465.00

WATER & SEWER FUND

		2019/2020	AMMENDED	2020/2021
	CHARGES FOR SERVICES			
505-344257	NWUD	600,000.00	553,948.00	575,000.00
505-344258	COVENANT COLLEGE SEWER REVENUE	144,000.00	155,419.00	160,000.00
505-344260	SEWER TAPS	10,000.00	15,000.00	10,000.00
505-344261	REPAIRS/INSPECTION/SERVICE FEES	7,500.00	810.00	1,000.00
505-344263	KURPSKI LOOP	25,000.00	19,085.00	21,000.00
505-344264	BROWWOOD	10,000.00	11,300.00	10,560.00
505-344265	THRIVE	18,000.00	23,500.00	24,000.00
505-344266	ACH PAYMENTS BROWWOOD	29,400.00	29,400.00	29,400.00
505-344267	BROWWOOD COTTAGES	4,000.00	0.00	7,200.00
	TOTAL CHARGES FOR SERVICES	847,900.00	808,462.00	838,160.00
	TOTAL FUND REVENUE	847,900.00	808,462.00	838,160.00
	WATER & SEWER ADMINISTRATION			
505-4100-511101	SALARIES	62,000.00	87,061.00	102,982.00
505-4100-511301	OVERTIME	11,000.00	9,508.00	7,500.00
505-4100-512101	EMPLOYEE BENEFITS	11,000.00	4,556.00	13,727.00
505-4100-512201	FICA	5,000.00	5,367.00	7,568.00
505-4100-512301	MEDICARE	1,060.00	1,528.00	1,403.00
505-4100-512701	WORKERS COMPENSATION	4,000.00	2,000.00	5,000.00
505-4100-521201	PROFESSIONAL SERVICES	24,000.00	12,249.00	24,000.00
505-4100-521203	GRINDER PUMPS	60,000.00	35,000.00	35,000.00
505-4100-521205	UTILITIES PROTECTION	1,000.00	829.31	1,000.00
505-4100-521206	AUDIT EXPENSE	14,000.00	10,000.00	14,000.00
505-4100-522201	VEHICLE EXPENSE	1,200.00	1,200.00	1,200.00
505-4100-522205	MAINTENANCE & REPAIR EQPT.	24,000.00	18,000.00	20,000.00
505-4100-522310	GARAGE RENTAL	30,000.00	30,000.00	30,000.00
505-4100-523101	INSURANCE	2,300.00	0.00	2,400.00
505-4100-523203	VERIZION / TELEPHONE	2,700.00	2,956.00	2,700.00
505-4100-523500	AUTO ALLOWANCE	250.00	0.00	0.00
505-4100-523701	EDUCATION & TRAINING	250.00	0.00	0.00
505-4100-523901	TREATMENT COST	116,000.00	116,000.00	125,000.00
505-4100-531101	SUPPLIES & MATERIALS	3,000.00	5,500.00	3,000.00
505-4100-531102	OFFICE EXPENSE	0.00	774.51	0.00
505-4100-531111	ODOR CONTROL	54,000.00	62,540.00	48,000.00
505-4100-531221	NATURAL GAS	600.00	480.00	600.00
505-4100-531231	ELECTRICITY	21,000.00	19,000.00	20,000.00
505-4100-531251	WATER PURCHASES	1,200.00	600.00	0.00
505-4100-531271	GASOLINE AND DIESEL	2,000.00	4,000.00	2,400.00
505-4100-531601	SMALL TOOLS & EQPT.	3,000.00	1,700.00	2,000.00
505-4100-531702	UNIFORMS	500.00	500.00	500.00
505-4100-542512	INTEREST EXPENSE	18,000.00	26,762.17	12,000.00
505-4100-561101	DEPRECIATION	0.00	0.00	0.00
505-4100-561100	SEWER DEBT	305,000.00	305,000.00	300,000.00
505-4100-561102	REGIONS LOAN PAYMENT	29,600.00		29,600.00
	TOTAL FUND EXPENDITURES	807,660.00	763,110.99	811,580.00
	NET REVENUE OVER EXPENSES	40,240.00	45,351.01	26,580.00

SOLID WASTE FUND

		2019/2020	AMMENDED	2020/2021
	CHARGES FOR SERVICES			
540-344110	DOMESTIC GARBAGE	240,000.00	253,501.60	253,500.00
540-344111	COMMERCIAL GARBAGE	18,000.00	17,875.00	18,000.00
	TOTAL SOLID WASTE REVENUES	258,000.00	271,376.60	271,500.00
	SOLID WASTE EXPENSES			
540-4510-511101	SALARIES	102,000.00	76,506.00	95,500.00
540-4510-511301	OVERTIME	1,500.00	9,403.16	4,000.00
540-4510-512101	EMPLOYEE BENEFITS	28,000.00	24,827.00	27,932.00
540-4510-512201	FICA	6,800.00	5,490.00	5,920.00
540-4510-512301	MEDICARE	2,000.00	1,300.00	1,097.00
540-4510-512701	WORKERS COMPENSATION	10,000.00	5,000.00	12,671.00
540-4510-521232	WATER	1,100.00	950.00	1,100.00
540-4510-522201	VEHICLE EXPENSE	5,000.00	12,000.00	5,000.00
540-4510-522310	GARAGE RENTAL	20,000.00	20,000.00	30,000.00
540-4510-523101	INSURANCE	2,354.00	2,354.00	2,500.00
540-4510-523203	COMMUNICATIONS	2,200.00	2,773.00	3,360.00
540-4510-531101	SUPPLIES & MATERIALS	5,000.00	4,391.00	5,000.00
540-4510-531221	NATURAL GAS	2,000.00	2,000.00	2,000.00
540-4510-531231	ELECTRICITY	1,646.00	1,600.00	2,000.00
540-4510-531271	GASOLINE & DIESEL	8,700.00	4,100.00	8,500.00
540-4510-531601	SMALL TOOLS	1,000.00	150.00	1,000.00
540-4510-531702	UNIFORMS	2,500.00	3,100.00	3,000.00
540-4510-531706	SAFTEY EQUIPMENT	600.00	500.00	1,000.00
540-4510-532112	LANDFILL FEES	30,000.00	25,200.00	30,000.00
540-4510-532114	DUMPSTER TN/GA JOINT PROGRAM	3,600.00	6,100.00	6,500.00
540-4510-561102	GARBAGE TRUCK LEASE PAYMENT	22,000.00	25,687.00	23,352.00
	TOTAL SOLID WASTE EXPENSES	258,000.00	233,431.16	271,432.00
	NET REVENUE OVER EXPENSES	0.00	37,945.44	68.00
	HOTEL MOTEL TAX			
275-314101	HOTEL/MOTEL	34,000.00	28,051.00	32,000.00
	TOTAL TAXES	34,000.00	28,051.00	32,000.00
	HOTEL MOTEL EXPENSES			
275-9000-542403	TOWN CENTER DEBT	34,000.00	35,127.50	32,000.00
	TOTAL HOTEL MOTEL EXPENSES	34,000.00	35,127.50	32,000.00
	NET REVENUE OVER EXPENSES	0.00	-7,076.50	0.00

SPLOST & TSPLOST

		2019/2020	AMMENDED	2020/2021
	SPLOST			
320-337100	SPLOST REVENUE	65,000.00	63,923.85	85,000.00
	TOTAL SPLOST REVENUE	65,000.00	63,923.85	85,000.00
	SPLOST EXPENSES			
320-4970-531101	SUPPLIES AND MATERIALS	0.00	74,119.00	40,000.00
320-4970-541302	TOWN CENTER	125,231.00	62,765.50	45,000.00
	TOTAL FUND EXPENSES	125,231.00	136,884.50	85,000.00
	NET REVENUE OVER EXPENSES	(60,231.00)	-72,960.65	0.00
	TSPLOST			
330-313101	TSPLOST REVENUE	158,796.00	158,796.00	158,796.00
	TOTAL TSPLOST REVENUE	158,796.00	158,796.00	158,796.00
	TSPLOST EXPENSES			
330-4960-531101	SUPPLIES & MATERIALS	158,796.00	71,900.00	158,796.00
	TOTAL FUND EXPENSES	158,796.00	71,900.00	158,796.00
	NET REVENUE OVER EXPENSES	0.00	86,896.00	0.00