

CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 333

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

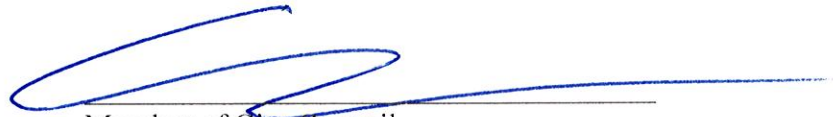
BE IT ORDAINED by the City Council of the City of Lookout Mountain, Georgia, and
IT IS HEREBY ORDAINED:

Section 1. The Mayor of the City of Lookout Mountain, Georgia, having submitted an amended budget to the Council in accordance with Section 4.04 of Article IV of the Charter of the City and a Public Hearing having been held thereon in accordance with the requirements of Section 4.04 of the Charter, the budget amendments which are annexed hereto as Exhibit A are herewith adopted 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.

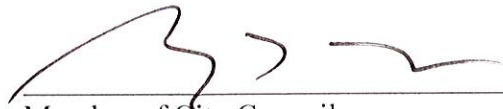
APPROVED ON FIRST READING on May 13, 2021.

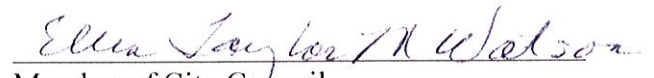


Member of City Council

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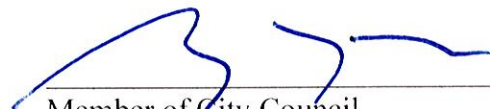

Mayor of Lookout Mountain, Georgia

APPROVED AND ADOPTED ON SECOND READING on June 10, 2021.


Member of City Council


Member of City Council

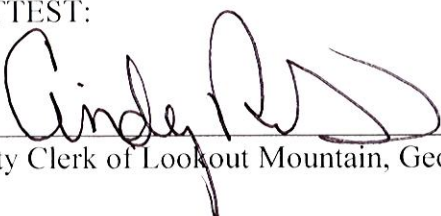

Member of City Council


Member of City Council


Member of City Council


Mayor of Lookout Mountain, Georgia

ATTEST:


City Clerk of Lookout Mountain, Georgia



CITY OF LOOKOUT MOUNTAIN, GEORGIA
2020-2021 AMENDED BUDGET

AMENDED BUDGET - EXHIBIT A

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>TAXES</u>		
100-311101	REAL & PERSONAL TAXES	772,500.00	786,065.76
100-311301	DELNT. REAL & PERSONAL TAXES	25,000.00	40,865.18
100-311311	MOTOR VEHICLE TAX	65,000.00	31,945.00
100-311602	INTANGIBLE TAX	10,000.00	22,000.00
100-311711	FRANCHISE TAX - EPB	27,000.00	30,064.00
100-311731	FRANCHISE FEES - AGL	12,900.00	13,000.00
100-311751	FRANCHISE FEES - COMCAST	9,000.00	9,000.00
100-311761	FRANCHISE TAX - BELLSOUTH	1,000.00	900.00
100-311781	G-DOT GRANT	27,000.00	23,236.07
100-313101	SALES TAX - LOST	200,000.00	250,000.00
100-314201	ALCOHOLIC BEVERAGE TAX	27,000.00	28,000.00
100-316102	BUSINESS LICENSE FEE	21,000.00	22,004.00
100-316201	INSURANCE PREMIUM TAXES	125,000.00	128,578.67
100-319111	REAL PROPERTY INTEREST	10,000.00	2,407.46
	CARES ACT	0.00	82,394.90
	TOTAL TAXES	<u>1,332,400.00</u>	<u>1,470,461.04</u>
	<u>LICENSE & PERMITS</u>		
100-322121	BUILDING PERMITS	15,000.00	46,000.00
100-322141	ELECTRICAL PERMITS	500.00	0.00
100-322990	VEHICLE DECALS	4,500.00	4,500.00
	TOTAL LICENSE & PERMITS	<u>20,000.00</u>	<u>50,500.00</u>
	<u>SERVICES</u>		
100-341911	QUALIFYING FEES (ELECTIONS)	100.00	0.00
	TOTAL SERVICES	<u>100.00</u>	<u>0.00</u>
	<u>FINES</u>		
100-351170	COURT RECEIPTS	25,000.00	11,000.00
100-351900	ADMINISTRATIVE FEES	1,000.00	120.00
	TOTAL FINES	<u>26,000.00</u>	<u>11,120.00</u>
	<u>INTEREST INCOME</u>		
100-361001	INTEREST INCOME (General Fund)	12,000.00	800.00
	TOTAL INTEREST INCOME	<u>12,000.00</u>	<u>800.00</u>

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>CONTRIBUTIONS</u>		
100-389001	MISCELLANEOUS	16,200.00	5,410.92
	TOTAL CONTRIBUTIONS	<u>16,200.00</u>	<u>5,410.92</u>
	<u>GARAGE RENTAL</u>		
100-381000	GARAGE RENTAL	60,000.00	60,000.00
	TOTAL GARAGE RENTAL	<u>60,000.00</u>	<u>60,000.00</u>
	<u>ADMINISTRATIVE EXPENSES</u>		
100-381000	SEWER ADMIN (SALARY)	0.00	0.00
	SEWER ADMIN (BENEFITS)	0.00	0.00
	TOTAL GARAGE RENTAL	<u>0.00</u>	<u>0.00</u>
	TOTAL GENERAL FUND REVENUES	<u>1,466,700.00</u>	<u>1,598,291.96</u>

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
<u>GENERAL ADMINISTRATION</u>			
100-1510-511101	SALARIES	117,521.00	168,852.00
100-1510-511301	OVERTIME	2,000.00	1,183.00
100-1510-512101	EMPLOYEE BENEFITS	23,356.00	18,986.00
100-1510-512201	EMPLOYER TAXES (FICA)	7,286.00	9,524.00
100-1510-512301	EMPLOYER MEDICARE	1,400.00	2,227.00
100-1510-512401	RETIREMENT	93,000.00	84,711.00
100-1510-512701	WORKERS' COMPENSATION	500.00	500.00
100-1510-512901	CHRISTMAS DINNER	7,500.00	2,179.00
100-1510-521201	AUDIT EXPENSE	25,000.00	25,000.00
100-1510-522205	MAINTENANCE & REPAIRS	6,000.00	7,966.00
100-1510-523101	INSURANCE	6,000.00	5,186.00
100-1510-523201	INTERNET SERVICES	6,000.00	4,409.00
100-1510-523202	POSTAGE & SHIPPING	3,500.00	6,981.00
100-1510-523203	COMMUNICATIONS	1,000.00	1,893.00
100-1510-523301	ADVERTISING - GENERAL	2,000.00	3,418.00
100-1510-523502	TRAVEL/MEALS, LODGING	3,000.00	1,500.00
100-1510-523603	DUES	11,000.00	7,303.00
100-1510-523701	EDUCATION AND TRAINING	2,500.00	500.00
100-1510-531221	NATURAL GAS	5,000.00	9,500.00
100-1510-531231	ELECTRICITY	5,000.00	5,158.00
100-1510-531232	WATER	1,200.00	850.00
100-1510-531302	SUPPLIES & MATERIALS	5,500.00	16,523.00
100-1510-531603	OFFICE EQUIPMENT	2,500.00	6,027.00
100-1510-531604	TOWN CENTER	66,000.00	66,000.00
100-1510-531701	MISC EXPENSE	0.00	0.00
100-1510-542401	COMPUTER SOFTWARE	23,000.00	25,700.00
100-1510-542403	WEB SITE	0.00	0.00
	PROFESSIONAL SERVICES (KENNY LEE)	0.00	18,800.00
	TOTAL GENERAL ADMINISTRATION	426,763.00	500,876.00
<u>LAW</u>			
100-1530-521204	ATTORNEY FEES	35,000.00	105,328.00
	TOTAL LAW	35,000.00	105,328.00
<u>MUNICIPAL COURT</u>			
100-2650-523701	MUNICIPAL COURT TRAINING	1,000.00	315.75
	TOTAL MUNICIPAL COURT	1,000.00	315.75

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>POLICE ADMINISTRATION</u>		
100-3210-511101	SALARIES	349,962.00	395,718.00
100-3210-511301	OVERTIME	15,000.00	15,781.00
100-3210-512101	EMPLOYEE BENEFITS	63,638.00	47,499.00
100-3210-512201	EMPLOYER TAXES FICA	25,000.00	26,341.00
100-3210-512301	MEDICARE	5,800.00	6,108.00
100-3210-512701	WORKERS' COMPENSATION	25,000.00	20,000.00
100-3210-522201	VEHICLE EXPENSE	2,000.00	1,270.00
100-3210-523101	INSURANCE	13,500.00	13,500.00
100-3210-523201	INTERNET SERVICES	3,300.00	3,862.00
100-3210-523203	COMMUNICATIONS	2,500.00	2,500.00
100-3210-523501	TRAVEL/MEAL/LODGING	1,500.00	5,357.00
	POLICE HOUSING	0.00	6,800.00
100-3210-523601	DUES AND FEES	1,000.00	500.00
100-3210-523701	EDUCATION AND TRAINING	3,000.00	2,500.00
100-3210-531101	SUPPLIES AND MATERIALS	7,500.00	8,625.00
100-3210-531230	VERIZON	2,600.00	1,390.00
100-3210-531231	EPB ELECTRICITY	3,000.00	25.00
100-3210-531232	WATER	350.00	250.00
100-3210-531271	GASOLINE AND DIESEL	6,500.00	5,030.00
100-3210-531601	SMALL TOOLS & EQUIPMENT	2,500.00	2,500.00
100-3210-531603	OFFICE EQUIPMENT	1,000.00	3,158.00
	POLICE COMPUTER EQUIPMENT	0.00	2,800.00
100-3210-531702	UNIFORMS ALLOWANCE	9,660.00	12,950.00
	TOTAL POLICE ADMINISTRATION	<u>544,310.00</u>	<u>584,464.00</u>
	<u>FIRE ADMINISTRATION</u>		
100-3510-511101	SALARIES	70,000.00	84,306.00
100-3510-511301	OVERTIME	2,000.00	5,677.00
100-3510-512101	EMPLOYEE BENEFITS	882.00	641.00
100-3510-512201	FICA	5,304.00	5,623.00
100-3510-512301	Medicare	1,234.00	1,312.00
100-3510-512701	WORKERS' COMPENSATION	20,000.00	15,130.00
100-3510-522201	VEHICLE EXPENSE	2,500.00	500.00
100-3510-522206	MAINTENANCE & REPAIRS	1,500.00	2,600.00
100-3510-523101	INSURANCE	8,000.00	8,000.00
100-3510-523501	TRAVEL/MEAL/LODGING	0.00	0.00
100-3510-523701	EDUCATION AND TRAINING	2,500.00	0.00
100-3510-531101	SUPPLIES AND MATERIALS	1,500.00	1,500.00
100-3510-531601	SMALL TOOLS & EQUIPMENT	3,000.00	3,000.00
100-3510-531701	VOLUNTEER/MISC EXPENSE	2,500.00	1,500.00
100-3510-523501	UNIFORM	1,500.00	1,500.00
	TOTAL FIRE ADMINISTRATION	<u>122,420.00</u>	<u>131,289.00</u>

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>HIGHWAY & STREETS</u>		
100-4210-511101	SALARIES	60,499.00	69,030.00
100-4210-511301	OVERTIME	2,250.00	1,527.00
100-4210-512101	EMPLOYEE BENEFITS	14,205.00	17,932.00
100-4210-512201	FICA	4,055.00	4,375.00
100-4210-512301	MEDICARE	947.00	1,021.00
100-4210-512701	WORKERS' COMPENSATION	2,500.00	2,500.00
100-4210-522120	SNOW REMOVAL	1,000.00	0.00
100-4210-522201	VEHICLE MAINTENANCE	15,000.00	9,000.00
100-4210-522205	MAINTANCE AND REPAIRS	12,000.00	12,900.00
100-4210-523101	INSURANCE	5,600.00	5,626.00
100-4210-523203	TELEPHONE	1,000.00	681.00
100-4210-531101	SUPPLIES AND MATERIALS	5,000.00	7,500.00
100-4210-531231	STREET LIGHTING	7,000.00	6,681.00
100-4210-531271	GASOLINE AND DIESEL	9,500.00	9,000.00
100-4210-531601	SMALL TOOLS & EQUIPMENT	3,500.00	3,000.00
100-4210-531702	UNIFORMS	2,500.00	1,636.00
100-4210-531706	SAFETY EQUIPMENT	500.00	500.00
100-4210-531708	STREET SIGNS	2,500.00	1,000.00
100-4210-541300	G-DOT STREET GRANT	27,000.00	0.00
	TOTAL HIGHWAY & STREETS	<u>176,556.00</u>	<u>153,909.00</u>
	<u>PHASE II STORMWATER</u>		
100-4320-521201	STORMWATER EXPENSES	8,000.00	5,575.00
100-4320-522210	PHASE II STORMWATER	5,000.00	12,732.00
	TOTAAL PHASE II STORMWATER	<u>13,000.00</u>	<u>18,307.00</u>
	<u>PARKS & RECREATION</u>		
100-6220-511101	SALARIES	37,740.00	40,631.00
100-6220-511102	PART TIME SALARIES	1,500.00	0.00
100-6220-511301	OVERTIME	1,000.00	1,713.00
100-6220-512101	EMPLOYEE BENEFITS	13,056.00	10,837.00
100-6220-512201	FICA	2,550.00	3,034.00
100-6220-512301	MEDICARE	515.00	1,718.00
100-6220-512701	WORKERS' COMPENSATION	1,600.00	1,000.00
100-6220-522201	VEHICLE MAINTENANCE	1,000.00	0.00
100-6220-522205	MAINTENANCE & REPAIRS	6,500.00	5,700.00
100-6220-523101	INSURANCE	775.00	775.00
100-6220-523203	COMMUNICATIONS (Cell Phone)	1,000.00	1,000.00
100-6220-523600	JOINT RECREATION	37,000.00	35,000.00
100-6220-531101	SUPPLIES AND MATERIALS/MULCH	1,000.00	60.00
100-6220-531231	ELECTRICITY	650.00	431.00
100-6220-531232	WATER	8,500.00	11,852.00
100-6220-531271	GASOLINE AND DIESEL	2,000.00	1,500.00
100-6220-531601	SMALL TOOLS & EQUIPMENT	500.00	400.00
	TOTAL PARKS & RECREATION	<u>116,886.00</u>	<u>115,651.00</u>

GENERAL FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>HOUSING DEVELOPMENT & ZONING</u>		
100-7210-521203	BUILDING OFFICER	5,000.00	2,800.00
	TOTAL HOUSING DEVELOPMENT & ZONING	<u>5,000.00</u>	<u>2,800.00</u>
	<u>PLANNING & DEVELOPMENT</u>		
100-7450-510000	PLANNING & DEVELOPMENT FEES	14,000.00	1,500.00
	TOTAL PLANNING & DEVELOPMENT	<u>14,000.00</u>	<u>1,500.00</u>
	TOTAL FUND EXPENDITURES	<u>1,454,935.00</u>	<u>1,614,439.75</u>
	NET REVENUE OVER EXPENDITURES	<u>11,765.00</u>	<u>(16,147.79)</u>

WATER & SEWER FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>CHARGES FOR SERVICES</u>		
505-344257	NWUD	575,000.00	574,776.00
505-344258	COVENANT COLLEGE SEWER REVENUE	160,000.00	95,549.00
505-344260	SEWER TAPS	10,000.00	21,469.00
505-344261	REPAIRS/INSPECTION/SERVICE FEES	1,000.00	2,600.00
505-344263	KURPSKI LOOP	21,000.00	20,500.00
505-344264	BROWWOOD	10,560.00	10,395.00
505-344265	THRIVE	24,000.00	16,845.00
505-344266	ACH PAYMENTS BROWWOOD	29,400.00	26,950.00
505-344267	BROWWOOD COTTAGES	7,200.00	3,300.00
	TOTAL CHARGES FOR SERVICES	<u>838,160.00</u>	<u>772,384.00</u>
	TOTAL FUND REVENUE	<u>838,160.00</u>	<u>772,384.00</u>
	<u>WATER & SEWER ADMINISTRATION</u>		
505-4100-511101	SALARIES	102,982.00	139,052.00
505-4100-511301	OVERTIME	7,500.00	10,250.00
505-4100-512101	EMPLOYEE BENEFITS	13,727.00	11,110.00
505-4100-512201	FICA	7,568.00	9,005.00
505-4100-512301	MEDICARE	1,403.00	2,382.00
	ADMINISTRATIVE EXPENSES (SALARIES)	30,000.00	30,000.00
	ADMINISTRATIVE EXPENSES (BENEFITS)	0.00	0.00
505-4100-512701	WORKERS COMPENSATION	5,000.00	5,000.00
505-4100-521201	PROFESSIONAL SERVICES	24,000.00	33,608.00
505-4100-521203	GRINDER PUMPS	35,000.00	35,000.00
505-4100-521205	UTILITIES PROTECTION	1,000.00	900.00
505-4100-521206	AUDIT EXPENSE	14,000.00	17,048.00
505-4100-522201	VEHICLE EXPENSE	1,200.00	1,600.00
505-4100-522205	MAINTENANCE & REPAIR EQPT.	20,000.00	15,000.00
505-4100-522310	GARAGE RENTAL	30,000.00	30,000.00
505-4100-523101	INSURANCE	2,400.00	2,400.00
505-4100-523203	VERIZION / TELEPHONE	2,700.00	3,981.00
505-4100-523500	AUTO ALLOWANCE	0.00	0.00
505-4100-523701	EDUCATION & TRAINING	0.00	0.00
505-4100-523901	TREATMENT COST	125,000.00	116,000.00
505-4100-531101	SUPPLIES & MATERIALS	3,000.00	16,000.00
505-4100-531102	OFFICE EXPENSE	0.00	0.00
505-4100-531111	ODOR CONTROL	48,000.00	45,000.00
505-4100-531221	NATURAL GAS	600.00	600.00
505-4100-531231	ELECTRICITY	20,000.00	17,750.00
505-4100-531251	WATER PURCHASES	0.00	400.00
505-4100-531271	GASOLINE AND DIESEL	2,400.00	2,500.00
505-4100-531601	SMALL TOOLS & EQPT.	2,000.00	3,100.00
505-4100-531702	UNIFORMS	500.00	860.00
505-4100-542512	INTEREST EXPENSE	12,000.00	15,411.00
505-4100-561101	DEPRECIATION	0.00	0.00
505-4100-561100	SEWER DEBT	300,000.00	255,000.00
505-4100-561102	REGIONS LOAN PAYMENT	29,600.00	0.00
	TOTAL FUND EXPENDITURES	<u>841,580.00</u>	<u>818,957.00</u>
	NET REVENUE OVER EXPENSES	<u>(3,420.00)</u>	<u>(46,573.00)</u>

SOLID WASTE FUND

		2020-2021 BUDGET	2020-2021 AMENDED
	<u>CHARGES FOR SERVICES</u>		
540-344110	DOMESTIC GARBAGE	253,500.00	253,500.00
540-344111	COMMERCIAL GARBAGE	18,000.00	18,000.00
	TOTAL SOLID WASTE REVENUES	<u>271,500.00</u>	<u>271,500.00</u>
	<u>SOLID WASTE EXPENSES</u>		
540-4510-511101	SALARIES	95,500.00	93,490.00
540-4510-511301	OVERTIME	4,000.00	2,877.00
540-4510-512101	EMPLOYEE BENEFITS	27,932.00	16,633.00
540-4510-512201	FICA	5,920.00	5,920.00
540-4510-512301	MEDICARE	1,097.00	1,300.00
540-4510-512701	WORKERS COMPENSATION	12,671.00	10,000.00
540-4510-521232	WATER	1,100.00	590.00
540-4510-522201	VEHICLE EXPENSE	5,000.00	5,000.00
540-4510-522310	GARAGE RENTAL	30,000.00	30,000.00
540-4510-523101	INSURANCE	2,500.00	2,500.00
540-4510-523203	COMMUNICATIONS	3,360.00	3,465.00
540-4510-531101	SUPPLIES & MATERIALS	5,000.00	0.00
540-4510-531221	NATURAL GAS	2,000.00	5,000.00
540-4510-531231	ELECTRICITY	2,000.00	1,500.00
540-4510-531271	GASOLINE & DIESEL	8,500.00	6,000.00
540-4510-531601	SMALL TOOLS	1,000.00	500.00
540-4510-531702	UNIFORMS	3,000.00	1,600.00
540-4510-531706	SAFETY EQUIPMENT	1,000.00	300.00
540-4510-532112	LANDFILL FEES	30,000.00	33,000.00
540-4510-532114	DUMPSTER GEORGIA PROGRAM	6,500.00	5,200.00
540-4510-561102	GARBAGE TRUCK LEASE PAYMENT	23,352.00	24,418.00
	TOTAL SOLID WASTE EXPENSES	<u>271,432.00</u>	<u>249,293.00</u>
	NET REVENUE OVER EXPENSES	<u>68.00</u>	<u>22,207.00</u>
	<u>HOTEL MOTEL TAX</u>		
275-314101	HOTEL/MOTEL	32,000.00	34,000.00
	TOTAL TAXES	<u>32,000.00</u>	<u>34,000.00</u>
	<u>HOTEL MOTEL EXPENSES</u>		
275-9000-542403	TOWN CENTER DEBT	32,000.00	20,000.00
	TOTAL HOTEL MOTEL EXPENSES	<u>32,000.00</u>	<u>20,000.00</u>
	NET REVENUE OVER EXPENSES	<u>0.00</u>	<u>14,000.00</u>

SPLOST & TSPLOST

		<u>2020-2021 BUDGET</u>	<u>2020-2021 AMENDED</u>
	<u>SPLOST</u>		
320-337100	SPLOST REVENUE	85,000.00	231,703.00
	TOTAL SPLOST REVENUE	<u>85,000.00</u>	<u>231,703.00</u>
	 <u>SPLOST EXPENSES</u>		
320-4970-531101	SUPPLIES AND MATERIALS	0.00	53,000.00
320-4970-541302	TOWN CENTER	45,000.00	14,320.00
	TOTAL FUND EXPENSES	<u>45,000.00</u>	<u>67,320.00</u>
	 NET REVENUE OVER EXPENSES	<u>40,000.00</u>	<u>164,383.00</u>
	 <u>TSPLOST</u>		
330-313101	TSPLOST REVENUE	158,796.00	156,000.00
	TOTAL TSPLOST REVENUE	<u>158,796.00</u>	<u>156,000.00</u>
	 <u>TSPLOST EXPENSES</u>		
330-4960-531101	SUPPLIES & MATERIALS	158,796.00	156,000.00
	TOTAL FUND EXPENSES	<u>158,796.00</u>	<u>156,000.00</u>
	 NET REVENUE OVER EXPENSES	<u>0.00</u>	<u>0.00</u>
	 <u>TOWN CENTER FUNDING</u>		
	GENERAL FUND	66,000.00	66,000.00
	HOTEL/MOTEL	32,000.00	32,000.00
	SPLOST	45,000.00	45,000.00
	TOTAL TOWN CENTER DEBT SERVICE	<u>143,000.00</u>	<u>143,000.00</u>