CITY OF LOOKOUT MOUNTAIN, GEORGIA

ORDINANCE NO. 338

An Ordinance to amend the budget for the City of Lookout Mountain, Georgia, for the fiscal year July 1, 2021, through June 30, 2022.

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, 2021, through June 30, 2022.

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 9, 2022.

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

APPROVED AND ADOPTED ON SECOND READING on June 24, 2022.

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
1969
Fairyland
OFFICIAL SEAL

CITY OF LOOKOUT MOUNTAIN, GEORGIA

2021/2022 AMMENDED BUDGET
EXHIBIT 1

GENERAL FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	TAXES		
100-311101	REAL & PERSONAL TAXES	800,000.00	825,440.00
100-311301	DELNT. REAL & PERSONAL TAXES	60,000.00	50,000.00
100-311311	MOTOR VEHICLE TAX	35,000.00	40,856.00
100-311602	INTANGIBLE TAX	22,000.00	24,500.00
100-311711	FRANCHISE TAX - EPB	30,000.00	25,000.00
100-311731	FRANCHISE FEES - AGL	13,000.00	17,298.00
100-311751	FRANCHISE FEES - COMCAST	9,000.00	7,098.00
100-311761	FRANCHISE TAX - BELLSOUTH	1,000.00	687.00
	FRANCHISE TAX - CHARTER	0.00	2,460.00
100-311781	G-DOT GRANT	24,000.00	23,236.07
100-313101	SALES TAX - LOST	250,000.00	265,500.00
100-314201	ALCOHOLIC BEVERAGE TAX	28,000.00	29,000.00
100-316102	BUSINESS LICENSE FEE	22,000.00	22,500.00
100-316201	INSURANCE PREMIUM TAXES	130,000.00	132,290.86
100-319111	REAL PROPERTY INTEREST	3,000.00	3,756.02
	JIM ANDREWS FOUNDATION	0.00	11,905.00
	ARP FUNDS	0.00	0.00
	CARES ACT	0.00	82,394.90
	TOTAL TAXES	1,427,000.00	1,563,921.85
	LICENSE & PERMITS		
100-322121	BUILDING PERMITS	15,000.00	30,000.00
100-322141	ELECTRICAL PERMITS	500.00	0.00
100-322990	VEHICLE DECALS	4,500.00	5,664.00
	TOTAL LICENSE & PERMITS	20,000.00	35,664.00
	SERVICES		
100-341911	QUALIFYING FEES (ELECTIONS)	0.00	0.00
	TOTAL SERVICES	0.00	0.00
	FINES		
100-351170	COURT RECEIPTS	20,000.00	16,000.00
100-351900	ADMINISTRATIVE FEES	1,000.00	120.00
	TOTAL FINES	21,000.00	16,120.00
	INTEREST INCOME		
100-361001	INTEREST INCOME (General Fund)	1,000.00	500.00
	TOTAL INTEREST INCOME	1,000.00	500.00

GENERAL FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	CONTRIBUTIONS		
100-389001	MISCELLANEOUS	0.00	0.00
	TOTAL CONTRIBUTIONS	0.00	0.00
	GARAGE RENTAL		
100-381000	GARAGE RENTAL	42,000.00	42,000.00
	TOTAL GARAGE RENTAL	42,000.00	42,000.00
	ADMINISTRATIVE EXPENSES		
100-381000	SEWER ADMIN (SALARY)	83,315.00	83,315.00
	SEWER ADMIN (BENEFITS)	0.00	0.00
	TOTAL ADMIN WATER & SEWER	83,315.00	83,315.00
	TOTAL GENERAL FUND REVENUES	1,594,315.00	1,741,520.85

GENERAL FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	GENERAL ADMINISTRATION		
100-1510-511101	SALARIES	237,851.20	226,296.00
100-1510-511301	OVERTIME	2,000.00	1,524.02
100-1510-512101	EMPLOYEE BENEFITS	30,000.00	23,913.86
100-1510-512201	EMPLOYER TAXES (FICA)	14,746.77	14,200.00
100-1510-512301	EMPLOYER MEDICARE	2,735.29	2,893.67
100-1510-512401	RETIREMENT	85,000.00	85,650.00
100-1510-512701	WORKERS' COMPENSATION	500.00	500.00
100-1510-512901	CHRISTMAS DINNER	2,500.00	6,176.14
100-1510-521201	AUDIT EXPENSE	25,000.00	25,000.00
100-1510-522205	MAINTENANCE & REPAIRS	6,000.00	9,033.00
100-1510-523101	INSURANCE	5,200.00	3,521.00
100-1510-523201	INTERNET SERVICES	5,000.00	5,500.00
100-1510-523202	POSTAGE & SHIPPING	3,500.00	2,500.00
100-1510-523203	COMMUNICATIONS	2,000.00	6,701.00
100-1510-523301	ADVERTISING - GENERAL	2,500.00	2,500.00
100-1510-523502	TRAVEL/MEALS, LODGING	2,000.00	5,200.00
100-1510-523603	DUES	7,500.00	6,350.00
100-1510-523701	EDUCATION AND TRAINING	2,500.00	2,500.00
100-1510-531221	NATURAL GAS	5,000.00	4,626.77
100-1510-531231	ELECTRICITY	5,200.00	11,300.00
100-1510-531232	WATER	850.00	1,500.00
100-1510-531302	SUPPLIES & MATERIALS	6,000.00	14,000.00
100-1510-531603	OFFICE EQUIPMENT	6,000.00	11,000.00
100-1510-531604	TOWN CENTER DEBT SERVICE	39,000.00	35,973.98
100-1510-531701	MISC EXPENSE	0.00	150.00
100-1510-542401	COMPUTER SOFTWARE	36,000.00	34,000.00
100-1510-542403	WEB SITE	5,000.00	0.00
	PROFESSIONAL SERVICES	0.00	1,400.00
	TOTAL GENERAL ADMINISTRATION	539,583.26	543,909.44
	LAW		
100-1530-521204	ATTORNEY FEES	42,000.00	75,550.00
	TOTAL LAW	42,000.00	75,550.00
	MUNICIPAL COURT		
100-2650-523701	MUNICIPAL COURT TRAINING	1,000.00	4,226.80
	TOTAL MUNICIPAL COURT	1,000.00	4,226.80

		2021-2022 BUDGET	2021-2022 AMENDED
	POLICE ADMINISTRATION		
100-3210-511101	SALARIES	365,000.00	425,000.00
100-3210-511301	OVERTIME	12,000.00	10,750.00
100-3210-512101	EMPLOYEE BENEFITS	58,000.00	41,515.00
100-3210-512201	EMPLOYER TAXES FICA	20,026.00	28,103.00
100-3210-512301	MEDICARE	3,714.00	6,570.00
100-3210-512701	WORKERS' COMPENSATION	20,000.00	20,000.00
100-3210-522201	VEHICLE EXPENSE	2,000.00	2,900.00
100-3210-523101	INSURANCE	13,500.00	13,500.00
100-3210-523201	INTERNET SERVICES	4,000.00	5,000.00
100-3210-523203	COMMUNICATIONS	2,500.00	2,500.00
100-3210-523501	TRAVEL/MEAL/LODGING	1,500.00	0.00
	POLICE HOUSING	4,250.00	5,950.00
100-3210-523601	DUES AND FEES	500.00	2,000.00
100-3210-523701	EDUCATION AND TRAINING	3,000.00	1,500.00
100-3210-531101	SUPPLIES AND MATERIALS	8,000.00	9,200.00
100-3210-531230	VERIZON	2,500.00	1,200.00
100-3210-531231	EPB ELECTRICITY	3,000.00	2,200.00
100-3210-531232	WATER	250.00	1,200.00
100-3210-531271	GASOLINE AND DIESEL	6,500.00	6,500.00
100-3210-531601	SMALL TOOLS & EQUIPMENT	2,500.00	2,000.00
100-3210-531603	OFFICE EQUIPMENT	1,500.00	9,000.00
	POLICE COMPUTER EQUIPMENT	2,800.00	6,500.00
100-3210-531702	UNIFORMS ALLOWANCE	9,660.00	9,660.00
	TOTAL POLICE ADMINISTRATION	546,700.00	612,748.00
	FIRE ADMINISTRATION		
100-3510-511101	SALARIES	72,000.00	83,000.00
100-3510-511301	OVERTIME	2,500.00	3,500.00
100-3510-512101	EMPLOYEE BENEFITS	1,000.00	641.00
100-3510-512201	FICA	4,273.00	5,100.00
100-3510-512301	MEDICARE	792.00	1,394.00
100-3510-512701	WORKERS' COMPENSATION	18,000.00	12,505.00
100-3510-522201	VEHICLE EXPENSE	2,500.00	500.00
100-3510-522206	MAINTENANCE & REPAIRS	2,600.00	600.00
100-3510-523101	INSURANCE	8,000.00	2,600.00
100-3510-523501	TRAVEL/MEAL/LODGING	1,000.00	400.00
100-3510-523701	EDUCATION AND TRAINING	2,500.00	40.00
100-3510-531101	SUPPLIES AND MATERIALS	1,500.00	500.00
	GASOLINE AND DIESEL	0.00	100.00
100-3510-531601	SMALL TOOLS & EQUIPMENT	3,000.00	2,500.00
	NATURAL GAS	0.00	1,450.00
100-3510-531701	VOLUNTEER/MISC EXPENSE	2,500.00	1,500.00
100-3510-523501	UNIFORM	1,500.00	150.00
	TOTAL FIRE ADMINISTRATION	123,665.00	116,480.00

		2021-2022 BUDGET	2021-2022 AMENDED
	HIGHWAY & STREETS		
100-4210-511101	SALARIES	60,673.00	68,300.00
100-4210-511301	OVERTIME	2,250.00	5,600.00
100-4210-512101	EMPLOYEE BENEFITS	15,000.00	12,550.00
100-4210-512201	FICA	3,761.00	4,613.00
100-4210-512301	MEDICARE	697.00	1,021.00
100-4210-512701	WORKERS' COMPENSATION	2,500.00	2,500.00
100-4210-522120	SNOW REMOVAL	1,000.00	685.00
100-4210-522201	VEHICLE MAINTENANCE	12,000.00	12,000.00
100-4210-522205	MAINTANCE AND REPAIRS	13,000.00	6,500.00
	EQUIPMEMT MAINTENANCE	0.00	46.87
100-4210-523101	INSURANCE	5,800.00	5,800.00
100-4210-523203	TELEPHONE	750.00	600.00
100-4210-531101	SUPPLIES AND MATERIALS	7,500.00	3,110.00
100-4210-531231	STREET LIGHTING	7,000.00	5,700.00
100-4210-531271	GASOLINE AND DIESEL	9,500.00	14,000.00
100-4210-531601	SMALL TOOLS & EQUIPMENT	3,500.00	500.00
100-4210-531702	UNIFORMS	1,700.00	4,000.00
100-4210-531706	SAFETY EQUIPMENT	500.00	0.00
100-4210-531708	STREET SIGNS	2,000.00	355.00
	AUTO ALLOWANCE	0.00	209.87
100-4210-541300	G-DOT STREET PAVING	27,000.00	0.00
	TOTAL HIGHWAY & STREETS	176,131.00	148,090.74

		2021-2022 BUDGET	2021-2022 AMENDED
	PHASE II STORMWATER		
100-4320-521201	STORMWATER EXPENSES	8,000.00	7,110.00
100-4320-522210	PHASE II STORMWATER	5,000.00	5,200.00
	TOTAAL PHASE II STORMWATER	13,000.00	12,310.00
	PARKS & RECREATION		
100-6220-511101	SALARIES	37,980.00	47,200.00
100-6220-511102	PART TIME SALARIES	1,500.00	0.00
100-6220-511301	OVERTIME	1,500.00	3,600.00
100-6220-512101	EMPLOYEE BENEFITS	12,127.00	8,071.00
100-6220-512201	FICA	2,354.00	3,248.00
100-6220-512301	MEDICARE	436.00	758.00
100-6220-512701	WORKERS' COMPENSATION	1,000.00	1,000.00
100-6220-522201	VEHICLE MAINTENANCE	1,000.00	0.00
	PATHWAY MAINTENANCE	0.00	647.00
100-6220-522205	MAINTENANCE & REPAIRS	5,500.00	13,675.00
100-6220-523101	INSURANCE	775.00	0.00
100-6220-523203	COMMUNICATIONS (Cell Phone)	1,000.00	1,000.00
100-6220-523600	JOINT RECREATION	35,000.00	44,607.00
100-6220-531101	SUPPLIES AND MATERIALS/MULCH	1,000.00	2,000.00
100-6220-531231	ELECTRICITY	650.00	500.00
100-6220-531232	WATER	12,000.00	8,710.00
100-6220-531271	GASOLINE AND DIESEL	1,500.00	1,500.00
100-6220-531601	SMALL TOOLS & EQUIPMENT	500.00	400.00
	TOTAL PARKS & RECREATION	115,822.00	136,916.00

GENERAL FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	HOUSING DEVELOPMENT & ZONING		
100-7210-521203	BUILDING OFFICER	5,000.00	2,800.00
	TOTAL HOUSING DEVELOPMENT & ZONING	5,000.00	2,800.00
	PLANNING & DEVELOPMENT		
100-7450-510000	PLANNING & DEVELOPMENT FEES	1,500.00	1,500.00
	TOTAL PLANNING & DEVELOPMENT	1,500.00	1,500.00
	TOTAL FUND EXPENDITURES	1,564,401.26	1,654,530.98
	NET REVENUE OVER EXPENDITURES	29,913.74	86,989.87

WATER & SEWER FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	CHARGES FOR SERVICES		
505-344257	NWUD	580,000.00	535,483.00
505-344258	COVENANT COLLEGE SEWER REVENUE	150,000.00	167,700.00
505-344260	SEWER TAPS	10,000.00	13,100.00
505-344261	REPAIRS/INSPECTION/SERVICE FEES	5,000.00	3,200.00
505-344263	KURPSKI LOOP	25,000.00	21,981.00
505-344264	BROWWOOD	11,220.00	10,395.60
505-344265	THRIVE	21,000.00	14,700.00
505-344266	ACH PAYMENTS BROWWOOD	29,400.00	29,400.00
505-344267	BROWWOOD COTTAGES	16,000.00	15,565.00
	TOTAL CHARGES FOR SERVICES	847,620.00	811,524.60
	TOTAL FUND REVENUE	847,620.00	811,524.60
	WATER & SEWER ADMINISTRATION		
505-4100-511101	SALARIES	93,724.00	93,724.80
505-4100-511301	OVERTIME	7,500.00	20,008.00
505-4100-512101	EMPLOYEE BENEFITS	22,000.00	24,500.00
505-4100-512201	FICA	5,810.00	11,350.00
505-4100-512301	MEDICARE	1,077.00	2,809.00
	ADMINISTRATIVE EXPENSES (SALARIES)	82,873.00	80,354.72
	ADMINISTRATIVE EXPENSES (BENEFITS)	0.00	0.00
505-4100-512701	WORKERS COMPENSATION	5,000.00	5,000.00
505-4100-521202	ARCGA20289	0.00	22,900.00
505-4100-521201	PROFESSIONAL SERVICES	19,000.00	0.00
505-4100-521203	GRINDER PUMPS	60,000.00	20,000.00
505-4100-521205	UTILITIES PROTECTION	1,000.00	800.00
505-4100-521206	AUDIT EXPENSE	14,000.00	14,000.00
505-4100-522201	VEHICLE EXPENSE	2,000.00	3,200.00
505-4100-522205	MAINTENANCE & REPAIR EQPT.	14,000.00	22,900.00
505-4100-522310	GARAGE RENTAL/OFFICE EXENSES	12,000.00	12,000.00
505-4100-523101	INSURANCE	2,400.00	600.00
505-4100-523203	VERIZION / TELEPHONE	4,000.00	3,700.00
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	110,000.00
505-4100-531101	SUPPLIES & MATERIALS	19,000.00	9,000.00
505-4100-531102	OFFICE EXPENSE	0.00	0.00
505-4100-531111	ODOR CONTROL	36,000.00	61,000.00
505-4100-531221	NATURAL GAS	600.00	600.00
505-4100-531231	ELECTRICITY	18,000.00	20,000.00
505-4100-531251	WATER PURCHASES	450.00	400.00
505-4100-531271	GASOLINE AND DIESEL	3,000.00	3,000.00
505-4100-531601	SMALL TOOLS & EQPT.	3,000.00	2,800.00
505-4100-531702	UNIFORMS	900.00	860.00
505-4100-542512	INTEREST EXPENSE	0.00	9,667.47
505-4100-561101	DEPRECIATION	0.00	0.00
505-4100-561100	SEWER DEBT	265,000.00	260,000.00
505-4100-561102	REGIONS LOAN PAYMENT	29,800.00	29,800.00
	TOTAL FUND EXPENDITURES	847,134.00	844,973.99
	NET REVENUE OVER EXPENSES	486.00	(33,449.39)

SOLID WASTE FUND

		2021-2022 BUDGET	2021-2022 AMENDED
	CHARGES FOR SERVICES		
540-344110	DOMESTIC GARBAGE	256,000.00	252,600.00
540-344111	COMMERCIAL GARBAGE	18,000.00	17,000.00
	TOTAL SOLID WASTE REVENUES	274,000.00	269,600.00
	SOLID WASTE EXPENSES		
540-4510-511101	SALARIES	102,585.00	109,000.00
540-4510-511301	OVERTIME	3,000.00	10,000.00
540-4510-512101	EMPLOYEE BENEFITS	20,000.00	25,000.00
540-4510-512201	FICA	6,360.00	7,853.00
540-4510-512301	MEDICARE	1,179.00	1,852.00
540-4510-512701	WORKERS COMPENSATION	10,000.00	6,000.00
540-4510-521232	WATER	1,100.00	1,690.00
540-4510-522201	VEHICLE EXPENSE	5,500.00	5,600.00
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	3,500.00	3,700.00
540-4510-531101	SUPPLIES & MATERIALS	2,900.00	2,000.00
540-4510-531221	NATURAL GAS	3,000.00	3,000.00
540-4510-531231	ELECTRICITY	2,000.00	1,200.00
540-4510-531271	GASOLINE & DIESEL	8,500.00	8,500.00
540-4510-531601	SMALL TOOLS	1,500.00	500.00
540-4510-531702	UNIFORMS	3,000.00	1,600.00
540-4510-531706	SAFTEY EQUIPMENT	1,000.00	1,000.00
540-4510-532112	LANDFILL FEES	35,000.00	35,900.00
540-4510-532114	DUMPSTER GEORGIA PROGRAM	3,600.00	5,200.00
540-4510-561102	GARBAGE TRUCK LEASE PAYMENT	22,748.00	22,748.09
	TOTAL SOLID WASTE EXPENSES	268,972.00	284,843.09
	NET REVENUE OVER EXPENSES	5,028.00	(15,243.09)
	HOTEL MOTEL TAX		
275-314101	HOTEL/MOTEL	34,000.00	34,097.00
	TOTAL TAXES	34,000.00	34,097.00
	HOTEL MOTEL EXPENSES		
275-9000-542403	TOWN CENTER DEBT	34,000.00	20,000.00
	TOTAL HOTEL MOTEL EXPENSES	34,000.00	20,000.00
	NET REVENUE OVER EXPENSES	0.00	14,097.00

		2021-2022 BUDGET	2021-2022 AMENDED
	SPLOST		
320-337100	SPLOST REVENUE	360,000.00	361,619.00
	TOTAL SPLOST REVENUE	360,000.00	361,619.00
	SPLOST EXPENSES		
320-4970-531101	SUPPLIES AND MATERIALS	200,000.00	52,966.84
320-4970-541302	TOWN CENTER DEBT SERVICE	45,000.00	14,320.00
	TOTAL FUND EXPENSES	245,000.00	67,286.84
	NET REVENUE OVER EXPENSES	115,000.00	294,332.16
	TSPLOST		
330-313101	TSPLOST REVENUE	156,000.00	190,133.34
	TOTAL TSPLOST REVENUE	156,000.00	190,133.34
	TSPLOST EXPENSES		
330-4960-531101	SUPPLIES & MATERIALS	156,000.00	31,132.50
	TOTAL FUND EXPENSES	156,000.00	31,132.50
	NET REVENUE OVER EXPENSES	0.00	159,000.84

TOWN CENTER FUNDING

GENERAL FUND	39,000.00	0.00
HOTEL/MOTEL	32,000.00	0.00
SPLOST	65,000.00	0.00
TOTAL TOWN CENTER DEBT SERVICE	136,000.00	0.00