

CITY OF TOWNSEND, TENNESSEE			
General Fund			
	2024-2025	2025-2026	2026-2027
REVENUES	Audited	Estimated	Budgeted
Local Taxes			
31610 Local Option Sales Tax	\$ 991,436	\$ 1,059,353	\$ 1,085,837
31720 Wholesale Beer Tax	98,241	94,886	94,886
32730 Beer Privilege Tax	1,100	1,100	1,100
31740 Wine Inspection Fee	8,355	8,942	8,942
31912 Cable TV Franchise Tax	17,842	26,586	26,586
Total Local Taxes	\$ 1,116,974	\$ 1,190,867	\$ 1,217,351
Licenses & Permits			
32210 Beer Licenses	\$ 1,350	\$ 1,130	\$ 1,130
32609 Business Permits	255	250	250
32610 Building Permits	53,863	20,586	18,406
32611 Sign Permits	185	172	172
32612 Mobile Vendor Permits	4,300	6,657	6,657
32613 Sprcial Event Permits	7,600	5,000	5,000
32990 Tube Permits	200	300	300
Total Licenses and Permits	\$ 67,753	\$ 34,095	\$ 31,915
Intergovernmental Revenue			
33193 ARPA Capital	\$ -	\$ -	\$ -
33410 Federal ARPA Money	-	-	-
33415 GHSO, POST, Misc. Grants	14,474	6,409	6,409
33510 State Sales Tax	69,491	75,346	75,346
33525 Occupancy Tax	-	7,500	75,000
33530 State Beer Tax	231	225	225
33540 State Alcoholic Beverage Tax	79,836	83,581	83,581
33552 City Streets and Transportation Tax	1,274	1,308	1,308
33560 State Sportsbetting Tax	1,302	1,309	1,309
33591 Gross Receipts Tax - TVA	6,681	7,059	7,059
Total Intergovernmental Revenue	\$ 173,289	\$ 182,737	\$ 250,237
Miscellaneous Revenue			
34141 Duplicating and Printing	\$ 163	\$ 163	\$ 45
35110 City Court Fines and Costs	119,597	110,876	126,602
35121 General Sessions Court Receipts	867	250	250
35150 Forfeitures and Seizures	-	-	-
35155 Donations - Accessibility	600	600	600
36730 Contributions and Donations	2,065	2,086	1,800
36931 Proceeds from Issuance of Debt	-	-	-
36934 Insurance Recoveries	3,000	-	-
36190 Interest Income	2,646	2,412	2,412
37499 Miscellaneous Revenue	17,263	14,031	4,100
37500 Sale of Capital Outlay	-	-	-
Total Other Revenue	\$ 146,201	\$ 130,418	\$ 135,809
TOTAL REVENUE	\$ 1,504,217	\$ 1,538,117	\$ 1,635,312
Beginning Fund Balance	\$ 788,002	\$ 827,882	\$ 848,268
Amount Available for Appropriation	\$ 2,292,219	\$ 2,365,999	\$ 2,483,580

EXPENDITURES					
General Government					
41110-171	Mayor and Commissioner Salaries	\$ 2,600	\$ 3,000	\$ 3,000	
41210					
201	Municipal Judge Salary	3,600	3,600	6,000	
569	State Litigation Tax	94	189	193	
570	City Court Training and Education	690	834	864	
571	City Court - TBI	7,080	8,126	8,126	
572	City Court DOS Fines	4,037	4,655	4,655	
573	City Court Computer Maintenance and Fees	18,000	18,000	18,000	
600	City Court Supplies	129	250	250	
41510-110	City Recorder Salaries	77,390	143,520	66,950	
110-1	City Mgr Salary			100,800	
148	City Recorder Training and Education	1,748	4,500	4,000	
514	City Recorder City Rec Board	170	170	170	
41620-200	City Attorney Services	27,313	14,400	14,400	
41630-117	City Election	1,500	1,500	1,500	
41650-131	Personnel Administration - POST	9,600	4,800	4,800	
132	Personnel - Longevity and Premium Pay	3,675	4,500	4,500	
133	Personnel - Christmas Bonus	12,400	12,400	13,650	
141	Personnel - Payroll Taxes	47,996	54,632	57,474	
142	Personnel - Health Insurance	152,699	168,000	168,000	
143	Personnel - Retirement	60,941	62,967	81,823	
146	Personnel - Workers Compensation	20,424	20,051	20,051	
147	Personnel - State Unemployment	265	330	330	
149	Personnel - Life Insurance	2,562	3,341	3,341	
41670-110	Building Inspection - Salaries	37,064	41,437	42,680	
	Building Inspection - Training	-	700	1,500	
331	Bldg Inspection - Gas	609	691	770	
332	Bldg Inspection - Codes Enforcement	473	659	700	
569	Bldg Inspection - Cell Phone	485	472	472	
41700-257	East TN Development Dist Contract	7,191	7,191	7,738	
259	Community Plan		25,000	-	
41810-249	City Hall Utilities	10,913	18,263	18,263	
250	City Hall Repairs and Maintenance	9,833	4,447	4,000	
319	City Hall Supplies	7,276	4,800	4,000	
41990-232	IT Support	12,893	21,000	35,000	
233	County Trustee Mixed Drink Tax Allocation	35,509	39,218	42,902	
234	Bank Fees and Supplies	488	728	728	
235	Dues	1,951	1,714	2,000	
253	Audit Services	15,600	16,500	18,500	
254	MTAS Code Update	971	900	900	
511	Liability Insurance	36,946	30,900	34,000	
512	Other City Insurance	2,035	2,035	2,500	
610	Public Notices	1,176	460	500	
921	Capital Outlay Admin Building	6,519	15,000	-	
	Total General Government	\$ 642,844	\$ 765,880	\$ 800,030	

42110	Police Administration				
110	Police Salaries	\$ 385,827	\$ 394,407	\$ 415,548	
111	BCSO User Fee	869	-		
148	Training	3,298	1,500	2,632	
200	Hiring Costs	-	2,632	2,000	
249	Cell Phones	5,447	5,400	5,400	
261	Vehicle Maintenance	4,067	4,000	5,000	
319	Supplies	15,486	6,000	8,000	
320	Grant Expenditures	3,083	-		
326	Uniforms	3,493	2,400	2,400	
331	Fuel Expense	24,985	32,400	36,800	
514	Police Bonds	425	500	500	
650	Cloud Storage	7,476	7,600	7,600	
941	Capital Outlay	40,855	25,039	25,039	
	Total Police Administration	\$ 495,312	\$ 481,878	\$ 510,919	
42900-219	E-911 Contract	7,501	7,501	7,501	
42900-235	Fire Department Member Fee	50,000	50,000	50,000	
	Total Public Safety	\$ 552,813	\$ 539,379	\$ 568,420	
43000	Public Works				
121	Maintenance Wages	\$ 91,385	\$ 94,474	\$ 96,363	
122	Seasonal Wages	21,021	18,911	-	
241	Electric - Winterfest	541	587	600	
242	Electric - Street Lights	7,593	7,467	7,464	
243	Electric - Bike/Walking Trail	1,511	1,278	1,278	
244	Electric - Traffic Lights	324	327	327	
261	Repair and Maintenance - Trucks	1,407	2,400	2,400	
295	Spring/Fall Clean Up	3,360	2,000	4,000	
319	Misc. Supplies	6,520	3,500	3,500	
331	Maintenance Gas	6,770	8,096	8,896	
333	Repair and Maintenance - Equipment	4,961	2,400	2,400	
471	Utilities	5,346	6,561	6,561	
922	Capital Outlay-Equipment Purchase	43,827	-	4,500	
	Total Public Works	\$ 194,565	\$ 148,001	\$ 138,289	
44990	Parks and Recreation				
235	Misc Supplies	\$ 2,000	\$ 2,000	\$ 2,000	
242-1	Mtn Ave City Park	\$ 10,000	\$ 6,000	\$ 4,000	
242	Water-Mtn Ave City Park	386	217	368	
319-4	Supplies - Christmas Parade	3,838	3,000	3,000	
195	Donation - July 4th	4,442	4,304	-	
199	Bike Trail Maintenance	11,536	7,809	-	
319-91	Child Safety Services	-	-	1,000	
	Total Parks and Recreation	\$ 32,202	\$ 23,330	\$ 10,368	
45000	Tourism Development				
242	Tour Inf. Maint	\$ -	\$ -	\$ 40,000	
121	Tour, Inf. Maint. Wages	\$ -	\$ -	\$ 20,000	
320	Advertising/Social Media	\$ -	\$ -	\$ 10,000	
319-5	Independence Day Celebration	\$ -	\$ -	\$ 5,000	
	Total Tourism Development	\$ -	\$ -	\$ 75,000	
	Debt Service				
49100-610	Principal on TMBF Bonds	\$ 40,000	\$ 40,000	\$ 40,000	
630	Interest on TMBF Bonds	1,914	1,141	1,914	
	Total Other Expenses	\$ 41,914	\$ 41,141	\$ 41,914	
	TOTAL EXPENDITURES	\$ 1,464,337	\$ 1,517,731	\$ 1,634,021	
	Excess (deficit) of revenues over (under) expenditures	\$ 39,880	\$ 20,386	\$ 1,291	total rev - expenditures
	Ending Fund Balance	\$ 827,882	\$ 848,268	\$ 849,559	

	Beginning Cash Balance	\$ 549,155	\$ 589,035	\$ 609,421	
	Ending Cash Balance	\$ 589,035	\$ 609,421	\$ 610,712	