

ORDINANCE No. 2024-04

AN ORDINANCE OF THE
TOWN OF ALEXANDRIA, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, Tenn, Code Ann. § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Governing Body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF ALEXANDRIA, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2024, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Revenues			
Local Taxes	\$ 298,009	\$ 303,013	\$ 301,547
Intergovernmental	234,065	243,353	200,059
Fines And Forfeitures	19,723	37,096	35,000
Other	14,628	5,375	4,125
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 566,425	\$ 588,837	\$ 540,731
Appropriations			
Expenditures			
General Government	\$ 94,870	\$ 92,337	\$ 98,883
Health, Welfare, Culture & Rec	-	13,813	15,065
Police Department	232,482	243,667	264,100
Police Department Capital Outlay	43,649	68,230	-
Fire Department	17,531	13,835	18,940
Fire Department - Capital Outlay	-	30,434	21,630
Emergency Services	-	30,500	30,800
Highway and Streets	56,717	43,266	47,685
Highway and Streets - Capital Outlay	-	50,000	50,000
Debt Service - Principal and Interest	29,412	29,412	29,412
Other Financing Uses			
Transfers Out - to other funds	5,000	5,000	5,000
Total Appropriations	\$ 479,661	\$ 620,494	\$ 581,515
Change in Fund Balance (Revenues - Appropriations)	86,764	(31,657)	(40,784)
Beginning Fund Balance July 1	489,207	575,971	544,314
Ending Fund Balance June 30	\$ 575,971	\$ 544,314	\$ 503,530
Ending Fund Balance as a % of Total Appropriations	120.1%	87.7%	86.6%

DRUG FUND			
	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Revenues			
Fines And Forfeitures	\$ 4,594	\$ 1,437	\$ -
Other	16	1,525	20
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	5,000	5,000	5,000
Total Revenues and Other Financing Sources	\$ 9,610	\$ 7,962	\$ 5,020
Appropriations			
Drug Enforcement	\$ 12,196	\$ 9,435	\$ 12,000
Debt Service	-	-	-
Total Appropriations	\$ 12,196	\$ 9,435	\$ 12,000
Change in Fund Balance (Revenues - Appropriations)	(2,586)	(1,473)	(6,980)
Beginning Fund Balance July 1	15,922	13,336	11,863
Ending Fund Balance June 30	\$ 13,336	\$ 11,863	\$ 4,883
Ending Fund Balance as a % of Appropriations	109.3%	125.7%	40.7%

WATER and SEWER FUND			
	Actual FY 2023	Estimated Actual FY 2024	Budget FY 2025
Operating Revenues			
Water Sales	\$ 690,750	\$ 719,578	\$ 720,000
Sewer Fees	211,305	232,690	253,000
Tap Fees	7,740	23,740	11,240
Miscellaneous Other Fees	7,036	11,150	5,626
Total Operating Revenues	\$ 916,831	\$ 987,158	\$ 989,866
Operating Expenses			
Administrative	\$ 83,080	\$ 83,942	\$ 89,595
Water Department	397,153	422,324	430,515
Sewer Department	138,889	169,785	156,990
Other	28,260	28,260	-
Depreciation	158,842	174,000	228,500
Total Operating Expenses	\$ 806,224	\$ 878,311	\$ 905,600
Operating Income (Loss)	\$ 110,607	\$ 108,847	\$ 84,266
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 2,873	\$ 7,500	\$ 6,000
Grants - Operating	-	-	-
Other Income	23,983	28,260	-
Expense: Debt Service - Interest Expense	(25,719)	(24,865)	(23,202)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ 1,137	\$ 10,895	\$ (17,202)
Income (Loss) Before Capital Contributions and Transfers	\$ 111,744	\$ 119,742	\$ 67,064
Capital Contributions and Transfers			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	-	-	-
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position	\$ 111,744	\$ 119,742	\$ 67,064
Beginning Net Position July 1	2,628,289	2,740,033	2,859,775
Ending Net Position June 30	\$ 2,740,033	\$ 2,859,775	\$ 2,926,839

SECTION 2: At the end of the fiscal year 2025, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2024
General Fund	\$ 544,314
Drug Fund	11,863
Water & Sewer Fund	2,859,775

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Fund	Type of Debt	Loan Name and Description		Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General	Bonds	USDA 97-14 General Obligation, Street Paving	\$ 400,000		\$ 218,655	\$ 20,432	\$ 8,980	\$ 29,412	GF4
		Total	\$ 400,000	\$ -	\$ 218,655	\$ 20,432	\$ 8,980	\$ 29,412	
Water and Sewer	Bonds	USDA 91-05 Revenue Bond, Water, Series 1999	100,000		\$ 51,251	\$ 2,966	\$ 2,338	\$ 5,304	WS3
		USDA 92-07 Revenue Bond, Sewer, Series 2001	375,000		206,345	9,223	9,125	18,348	
		USDA 92-10 Revenue Bond, Sewer, Series 2001 A	100,000		62,037	2,764	2,744	5,508	
		USDA 91-12 Revenue Bond, Water, Series 2014	400,000		336,072	7,911	8,841	16,752	
	Notes	SRF DWF 21-234, Planning Loan Water	20,000	2,510	14,833	3,948	48	3,996	WS3
		SRF SRF 21-456, Planning Loan Sewer	50,000	8,000	42,350	51	106	157	
		Total	\$ 1,045,000	\$ 10,510	\$ 712,888	\$ 26,863	\$ 23,202	\$ 50,065	
Total Outstanding Debt			\$ 1,445,000	\$ 10,510	\$ 931,543	\$ 47,295	\$ 32,182	\$ 79,477	

SECTION 4: During the coming fiscal year (2025) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
Radio Read Meters and Zone Meters	\$ 520,000.00	\$ 520,000.00	\$ -
Sewer Lift Station Replacement	\$ 280,000.00	\$ 280,000.00	
Main Water Pump Improvements	\$ 500,000.00	\$ 500,000.00	

Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
Sewer Plant Rehabilitation	\$ 350,000.00	\$ 350,000.00	\$ -

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (Tenn. Code Ann. § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tenn. Code Ann. § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to \$ 500.00 by the Mayor, subject to such limitations and procedures as set by the Governing Body pursuant to Tenn. Code Ann. § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: There is hereby levied a property tax of \$0.6233 per \$100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller’s Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller’s Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller’s Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2024, the public welfare requiring it.

Passed 1st Reading: May 28, 2024

Passed 2nd Reading: _____

Mayor

ATTESTED:

City Clerk

SEAL

Town of Alexandria
110 - General Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Ordinary Income/Expense			
Income			
Charges for Services			
34141 Duplicating and Printing	7.00	97.00	0.00
34230 Fees and Commissions	515.00	0.00	200.00
34240 Accident Report Charges	73.00	21.00	0.00
34290 Other Public Safety Charges		100.00	0.00
Total Charges for Services	595.00	218.00	200.00
Fines, Forfeitures & Penalty			
35110 City Court Fines and Cost	13,864.00	29,000.00	35,000.00
35160 Court Fines and Cost - HC	325.00	501.00	
35170 Traffic School Revenue	4,940.00	7,540.00	
35300 Penalties	0.00	55.00	
Total Fines, Forfeitures & Penalty	19,129.00	37,096.00	35,000.00
Intergovernmental Revenues			
33110 Community Develop Grant F	26,400.00	0.00	0.00
33310 Housing in Lieu of Tax	3,827.00	5,000.00	5,000.00
33320 TVA in Lieu of Tax	11,795.00	12,022.00	12,017.00
33420 State Law Enforce. Equip	5,378.00	4,503.00	5,000.00
33490 Other State Grants	22,480.00	52,418.00	5,000.00
33510 State Sales Tax	116,425.00	117,500.00	121,644.00
33530 State beer tax	669.00	472.00	451.00
33551 State Gas and Motor Fuel	35,764.00	35,000.00	34,875.00
33558 Transportation Modernization	0.00	100.00	100.00
33593 Corporate Excise Tax	6,943.00	8,150.00	8,150.00
33594 Telecommunication P Tax	6,611.00	6,450.00	6,400.00
33595 Sports Betting Revenue	1,600.00	1,738.00	1,422.00
Total Intergovernmental Revenues	237,892.00	243,353.00	200,059.00
Licenses and Permits			
32200 Alcoholic Licenses - Beer	400.00	900.00	400.00
32300 Gen and Special Privilege	60.00	120.00	100.00
32400 Other Licenses	0.00	300.00	100.00
32900 Other City Permits	220.00	460.00	400.00
Total Licenses and Permits	680.00	1,780.00	1,000.00
Local Taxes			
31110 Property Taxes Current	98,087.00	112,000.00	112,000.00
31210 Property Taxes Delinquent	5,198.00	5,000.00	4,500.00
31310 Interest on Current PT	67.00	25.00	0.00
31320 Interest on Delinquent PT	1,072.00	1,000.00	0.00
31510 Payment in Lieu Utilities	13,252.00	9,681.00	9,600.00
31610 Local Sales Tax - County	114,866.00	115,320.00	116,347.00
31710 Wholesale Beer Tax	52,466.00	51,857.00	51,000.00
31912 Cable TV Franchise Fee	8,774.00	8,130.00	8,100.00
Total Local Taxes	293,782.00	303,013.00	301,547.00
Other Revenues			
36190 Interest Earnings - Other	10.00	24.00	0.00
36220 Lease of Property	2,250.00	0.00	0.00
36240 Dividend Income	1,250.00	1,250.00	2,425.00
36330 Sale of Equipment	9,005.00	1,500.00	
Total Other Revenues	12,515.00	2,774.00	2,425.00
Total Income	564,593.00	588,234.00	540,231.00
Gross Profit	564,593.00	588,234.00	540,231.00
Expense			
General Government			
41110 Legislative Board			
161 Board and Committee Members	875.00	1,000.00	1,800.00
259 Other Professional Services	50.00	0.00	58.00
519 Other Liability Insurance	135.00	18.00	80.00
Total 41110 Legislative Board	1,060.00	1,018.00	1,938.00
41210 City Court			
121 Regular Employee Wages	6,669.00	8,445.00	7,400.00
134 Christmas Bonus	280.00	190.00	0.00
283 Out-of-Town Expense	200.00	79.00	200.00
515 Workers Compensation Ins	9.00	9.00	20.00
Total 41210 City Court	7,158.00	8,723.00	7,620.00

Town of Alexandria
110 - General Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
41310 Mayor			
161 Board and Committee Members	450.00	600.00	600.00
171 Fees of Officials	185.00	100.00	500.00
230 Publicity/Subscription/Dues	1,596.00	1,200.00	1,500.00
245 Telephone and Other Comm	480.00	480.00	520.00
519 Other Liability Insurance	23.00	0.00	35.00
Total 41310 Mayor	2,734.00	2,380.00	3,155.00
41510 City Recorder			
121 Regular Employee Wages	0.00	13,767.00	24,000.00
134 Christmas Bonus	0.00	100.00	0.00
231 Pub of Formal/Legal Notices	271.00	400.00	400.00
239 Other Publicity, Subscript	384.00	748.00	500.00
Total 41510 City Recorder	655.00	15,015.00	24,900.00
41530 Accounting & Inter. Audit			
121 Regular Employee Wages	37,463.00	19,247.00	19,000.00
134 Christmas Bonus	280.00	280.00	0.00
148 Employee Education/Training	35.00	50.00	500.00
211 Postage, Box Rent, Etc	331.00	397.00	400.00
253 Accounting & Auditing Serv	4,450.00	4,800.00	5,500.00
311 Office Stationery and Forms	350.00	0.00	0.00
515 Workers Compensation Ins	45.00	18.00	45.00
Total 41530 Accounting & Inter. Audit	42,954.00	24,792.00	25,445.00
41550 Tax Collection and Admin			
211 Postage, Box Rent, Etc	396.00	315.00	400.00
319 Other Office Supplies & Mat	2,225.00	2,000.00	2,000.00
329 Other Operating Supplies	432.00	270.00	300.00
511 General Liability Insurance	641.00	630.00	660.00
512 Professional Liability	3,219.00	3,076.00	3,575.00
Total 41550 Tax Collection and Admin	6,913.00	6,291.00	6,935.00
41620 Town Attorney			
252 Legal Services	7,010.00	10,000.00	8,000.00
Total 41620 Town Attorney	7,010.00	10,000.00	8,000.00
41670 Engineering	0.00	2,000.00	
41700 Planning and Zoning			
211 Postage, Box Rent, Etc	87.00	30.00	150.00
256 Consultant's Services	225.00	2,000.00	2,000.00
Total 41700 Planning and Zoning	312.00	2,030.00	2,150.00
41810 Town Hall Building/Ground			
241 Electric	5,128.00	6,356.00	6,660.00
242 Water	1,555.00	1,270.00	2,040.00
244 Gas	1,105.00	1,200.00	1,400.00
245 Telephone and Other Communi	4,933.00	5,000.00	5,500.00
266 Repair/Maintenance Building	2,535.00	1,800.00	1,500.00
521 Building Insurance	894.00	1,322.00	1,500.00
523 Equipment Insurance	65.00	140.00	140.00
922 Capital Outlay	0.00	5,000.00	0.00
Total 41810 Town Hall Building/Ground	16,215.00	22,088.00	18,740.00
Total General Government	85,011.00	92,337.00	98,883.00
Health, Welfare, Culture & Rec			
44320 Senior Citizen Facilities			
241 Electric	2,313.00	2,600.00	2,800.00
242 Water/Sewer	685.00	710.00	750.00
244 Gas	1,216.00	1,200.00	1,300.00
245 Telephone and Other Comm	635.00	1,300.00	1,900.00
266 Repairs & Maintenance SC	259.00	500.00	500.00
521 Building Insurance	498.00	642.00	800.00
Total 44320 Senior Citizen Facilities	5,606.00	6,952.00	8,050.00
44490 Other Recreation Faciliti			
521 Building Insurance	2,484.00	4,309.00	4,800.00
Total 44490 Other Recreation Faciliti	2,484.00	4,309.00	4,800.00
44500 Spectator Recreation			
733 Prizes and Awards	650.00	650.00	500.00
Total 44500 Spectator Recreation	650.00	650.00	500.00
44550 Other			
323 Food	0.00	34.00	0.00

Town of Alexandria
110 - General Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
533 Mach/Equip Rental/Lease	0.00	240.00	0.00
Total 44500 Spectator Recreation	0.00	274.00	0.00
44610 Little League Activities			
521 Building Insurance	460.00	867.00	955.00
Total 44610 Little League Activities	460.00	867.00	955.00
44700 Parks			
241 Electric	515.00	640.00	600.00
521 Building Insurance	144.00	121.00	160.00
Total 44700 Parks	659.00	761.00	760.00
Total Health, Welfare, Culture & Rec	9,859.00	13,813.00	15,065.00
Public Safety			
42100 Police			
121 Regular Employee Wages	153,603.00	188,443.00	201,000.00
132 Bonus Pay	1,681.00	2,400.00	0.00
134 Christmas Bonus	810.00	940.00	0.00
211 Postage, Box Rent, Etc	15.00	250.00	500.00
213 Auto Licenses and Titles	14.00	27.00	
235 Membership Reg Fees Tuition	48.00	273.00	200.00
245 Telephone and Other Comm	2,672.00	3,750.00	3,800.00
251 Medical, Dental and Vital S	325.00	1,500.00	1,000.00
259 Other Professional Services	0.00	200.00	200.00
261 Repair & Maint. Motor Veh	6,920.00	4,500.00	6,000.00
262 Repair/Maint. Other Equip	200.00	1,200.00	1,000.00
283 Out-of-Town Expense	0.00	165.00	0.00
312 Small Items of Equipment	7,217.00	4,500.00	8,000.00
319 Other Of. Supplies/Material	290.00	1,100.00	400.00
326 Clothing and Uniforms	969.00	1,100.00	500.00
331 Gas, Oil, Diesel, Fuel, Etc	10,537.00	14,600.00	15,000.00
511 General Liability Insurance	3,612.00	5,321.00	6,000.00
515 Workers Compensation Ins	7,300.00	8,166.00	9,000.00
522 Vehicle Insurance	2,803.00	3,012.00	3,500.00
722 Grants	2,545.00	52,775.00	5,000.00
922 Capital Outlay	43,649.00	15,455.00	0.00
Total 42100 Police	245,210.00	309,677.00	261,100.00
42140 Police Training			
327 Fire Arm Supplies	2,481.00	2,000.00	0.00
42140 Police Training - Other	240.00	220.00	3,000.00
Total 42140 Police Training	2,721.00	2,220.00	3,000.00
42200 Fire Building and Code			
121 Regular Employee Wages	4,548.00	3,820.00	6,700.00
134 Christmas Bonus	75.00	100.00	0.00
211 Postage, Box Rent, Etc	41.00	0.00	
319 Other Office Supplies/Mater	332.00	30.00	
515 Workers Comp	229.00	145.00	230.00
Total 42200 Fire Building and Code	5,225.00	4,095.00	6,930.00
42220 Fire Fighting			
312 Small Item of Equipment	1,073.00	2,500.00	1,500.00
322 Medical Supplies	864.00	500.00	1,000.00
331 Gas, Oil, Diesel, Fuel, Etc	1,139.00	1,200.00	1,400.00
332 Vehicle Parts & Repair	1,647.00	1,481.00	1,500.00
334 Tires, Tubes, Etc	141.00	0.00	
511 General Liability Insurance	252.00	273.00	310.00
519 Other Liability Insurance	876.00	1,059.00	1,200.00
522 Vehicle Insurance	1,952.00	2,378.00	2,600.00
722 Grants	0.00	22,482.00	21,630.00
922 Capital Outlay	0.00	7,951.00	0.00
Total 42220 Fire Fighting	7,944.00	39,824.00	31,140.00
42240 Fire Training	2,199.00	350.00	2,500.00
42300 Animal Control	6.00	0.00	0.00
42600 Emergency Services			
162 Volunteer Fireman	2,090.00	2,300.00	2,500.00
299-01 Other - Dispatch	28,200.00	28,200.00	28,200.00
521 Building Insurance	67.00	0.00	100.00
Total 42600 Emergency Services	30,357.00	30,500.00	30,800.00
Total Public Safety	293,662.00	386,666.00	335,470.00

Town of Alexandria
110 - General Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
Public Works			
43100 Highways and Streets			
121 Regular Employee Wages	32,353.00	16,286.00	0.00
134 Christmas Bonus	430.00	100.00	0.00
245 Telephone and Other Comm	80.00	0.00	0.00
254 Architect, Engineer, Landscaping Svc	0.00	6,000.00	31,000.00
268 Repair & Maintenance Roads	953.00	600.00	600.00
322 Chemical, Supplies	191.00	75.00	150.00
324 Household and Janitorial Su	903.00	1,700.00	600.00
331 Gas, Oil, Diesel, Fuel, Etc	3,172.00	2,700.00	200.00
332 Vehicle Parts and Repair	950.00	500.00	200.00
333 Other Equip. Parts/Repair	1,755.00	500.00	200.00
341 Consumable Tools	584.00	275.00	0.00
342 Sign Parts and Supplies	1,094.00	500.00	800.00
344 Safety Supplies	51.00	50.00	0.00
511 General Liability Insurance	158.00	147.00	175.00
515 Workers Compensation Ins	1,262.00	505.00	0.00
521 Building Insurance	125.00	0.00	150.00
522 Vehicle Insurance	440.00	328.00	460.00
523 Equipment Insurance	140.00	0.00	150.00
931 Roads, Street, and Parking	0.00	50,000.00	50,000.00
Total 43100 Highways and Streets	44,641.00	80,266.00	84,685.00
43160 Street Lighting	12,076.00	13,000.00	13,000.00
49210 Capital Outlay Notes	22,159.00	19,758.00	20,432.00
49410 Interest - Notes	7,253.00	9,654.00	8,980.00
Total Public Works	86,129.00	122,678.00	127,097.00
Total Expense	474,661.00	615,494.00	576,515.00
Net Ordinary Income	89,932.00	-27,260.00	-36,284.00
Other Income/Expense			
Other Income			
Donations from Private Sources			
36710 Donations - Businesses	1,200.00	525.00	500.00
36720 Donation - Organization	304.00	0.00	
36730 Donations - Individuals	328.00	78.00	
Total Donations from Private Sources	1,832.00	603.00	500.00
Total Other Income	1,832.00	603.00	500.00
Other Expense			
Other Government Functions			
51620 Operating Tnsfr to SpReFu	5,000.00	5,000.00	5,000.00
Total Other Government Functions	5,000.00	5,000.00	5,000.00
Total Other Expense	5,000.00	5,000.00	5,000.00
Net Other Income	-3,168.00	-4,397.00	-4,500.00
Net Income	86,764.00	-31,657.00	-40,784.00

Town of Alexandria
127 - Drug Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun, 23	Jul '23 - Jun, 24	Jul '24 - Jun 25
Ordinary Income/Expense			
Revenue			
35140 Drug Related Fines	4,594.00	417.00	0.00
35200 Forfeits		1,020.00	0.00
36330 Sale of Equipment		1,500.00	0.00
Total Income	4,594.00	2,937.00	0.00
Gross Profit	4,594.00	2,937.00	0.00
Expense			
42129 Drug Investigation & Control			12,000.00
129 Other Wages	0.00	4,900.00	
312 Small Items of Equipment	10,301.00	4,535.00	
945 Communication Equipment	1,895.00	0.00	
Total 42129 Drug Investigation & Control	12,196.00	9,435.00	12,000.00
Total Expense	12,196.00	9,435.00	12,000.00
Net Ordinary Income	-7,602.00	-6,498.00	-12,000.00
Other Income/Expense			
Other Income			
36190 Interest Earnings - Other	16.00	25.00	20.00
36961 Oper. Transfer in from GF	5,000.00	5,000.00	5,000.00
Total Other Income	5,016.00	5,025.00	5,020.00
Net Income	-2,586.00	-1,473.00	-6,980.00

Town of Alexandria
413 - Water Sewer Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun '23	Jul '23 - Jun '24	Jul '24 - Jun '25
Income			
Sewer Revenues			
37210 Sewer Charges	207,938.00	229,000.00	250,000.00
37291 Forfeited Disc & Penalty	3,367.00	3,690.00	3,000.00
37294 Installation Charges S			0.00
37296 Sewer Tap Fees		6,000.00	6,000.00
37299 Other Revenues S	1,000.00	500.00	500.00
Total Sewer Revenues	\$212,305.00	\$239,190.00	\$259,500.00
Water Revenues			
37110 Metered Water Sales	655,907.00	686,181.00	690,000.00
37120 Flat Rate Water Sales	30.00	60.00	0.00
37191 Forfeited Disc & PenaltyW	12,908.00	11,835.00	10,000.00
Non-Payment Fee	19,150.00	21,500.00	20,000.00
Total 37191 Forfeited Disc & PenaltyW	\$32,058.00	\$33,335.00	\$30,000.00
37193 Service Charges	5,776.00	5,000.00	3,000.00
Meter Test	14.00	14.00	0.00
Returned Check Charge	375.00		0.00
Theft of Service	130.00	910.00	0.00
Water Surcharge	1,127.00	1,126.00	1,126.00
Total 37193 Service Charges	\$7,422.00	\$7,050.00	\$4,126.00
37195 Installation Charges W	1,260.00	1,000.00	0.00
37196 Water Tap Fees	7,500.00	17,500.00	5,000.00
Water Tap Income	240.00	240.00	240.00
Total 37196 Water Tap Fees	\$7,740.00	\$17,740.00	\$5,240.00
37199 Other Revenues W	3,000.00	2,500.00	1,000.00
Bad Debt Payments	102.00	102.00	0.00
Total 37199 Other Revenues W	\$3,102.00	\$2,602.00	\$1,000.00
Total Water Revenues	\$707,519.00	\$747,968.00	\$730,366.00
Total Income	\$919,824.00	\$987,158.00	\$989,866.00
Gross Profit	\$919,824.00	\$987,158.00	\$989,866.00
Expenses			
Bad Debts	2,993.00	3,500.00	3,500.00
Sewer Department			
52211 Sewer Collection (Lines)			
259 Other Professional Services	6,300.00	4,800.00	8,800.00
Sewer Tap		10,000.00	
Total 259 Other Professional Services	\$6,300.00	\$14,800.00	\$8,800.00
262 Repair and Maintain Other S	0.00	2,000.00	5,000.00
338 Repair Parts for Sewer	0.00	1,000.00	5,000.00
Total 52211 Sewer Collection (Lines)	6,300.00	17,800.00	18,800.00
52212 Sewer Lift Stations			
241 Electric	547.00	650.00	750.00
262 Repair and Maintain Other S	23,066.00	7,500.00	5,000.00
338 Repair Parts for Sewer	25,184.00	4,000.00	5,000.00
Total 52212 Sewer Lift Stations	\$48,797.00	\$12,150.00	\$10,750.00
52213 Sewer Treatment & Disposa			
241 Electric	19,833.00	21,310.00	23,000.00
242 Water	1,044.00	700.00	1,000.00
259 Other Professional Services	49,005.00	49,005.00	51,210.00
262 Repair and Maintenance M&E	675.00	48,000.00	30,000.00
322 Chemical, Laboratory, Suppl	3,430.00	4,000.00	4,000.00
333 Other Equip.Parts/Repair	56.00	4,500.00	4,500.00
565 Permit Fees	1,730.00	1,730.00	1,730.00
Total 52213 Sewer Treatment & Disposa	\$75,773.00	\$129,245.00	\$115,440.00
52214 Laboratory and Testing	8,018.00	10,590.00	12,000.00
52216 Customers' Account & Coll			
121 Regular Employee Wages	5,898.00	6,000.00	7,215.00
515 Workers Compensation Insura	8.00		10.00
Total 52216 Customers' Account & Coll	\$5,906.00	\$6,000.00	\$7,225.00
52217 Administration & General			
231 Publication Formal & Legal	10.00	150.00	150.00
252 Legal Services	100.00	200.00	200.00
253 Accounting and Auditing Ser	917.00	1,002.00	1,010.00
254 Architect Engineer Lnd Serv	5,152.00	1,800.00	3,000.00

Town of Alexandria
413 - Water Sewer Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	Jul '22 - Jun 23	Jul '23 - Jun 24	Jul '24 - Jun 25
311 Office Stationary and Forms	471.00	400.00	600.00
512 Professional Liability	632.00	700.00	700.00
521 Building Insurance	6,700.00	8,758.41	9,000.00
Total 52217 Administration & General	\$13,982.00	\$13,010.41	\$14,660.00
52220 Depreciation	93,575.00	99,000.00	100,000.00
569 Other State Fees and Charge			0.00
Total Sewer Department	\$252,351.00	\$287,795.41	\$278,875.00
Water Department			
52111 Source of Supply	238,880.00	245,000.00	230,000.00
52112 Power and Pumping			
241 Electric	26,207.00	30,000.00	30,000.00
245 Telephone and Other Communi	649.00	649.00	650.00
934 Water Supply and Storage Capital	0.00	15,000.00	0.00
Total 52112 Power and Pumping	26,856.00	45,649.00	30,650.00
52114 Transmission and Distribu			
259 Other Professional Services	72,000.00	72,000.00	83,250.00
Water Tap	10,000.00	10,000.00	0.00
Total 259 Other Professional Services	\$82,000.00	\$82,000.00	\$83,250.00
269 Repair and Maintenance Othe	28,392.00	22,000.00	50,000.00
299 Other	3,016.00	2,161.20	3,500.00
322 Chemical, Laboratory Suppl	0.00	0.00	
338 Repair Parts Water/Meters	12,519.00	16,000.00	20,000.00
391 Water Meters	2,165.00	3,000.00	6,000.00
532 Land Rental/Lease	109.00	115.13	115.00
533 Machinery & Equipment Rent	1,260.00	1,000.00	1,000.00
564 Annual Maintenance Fees	1,874.00	1,900.00	2,500.00
Total 52114 Transmission and Distribu	\$131,335.00	\$128,176.33	\$166,365.00
52116 Customers' Acct & Collect			
121 Regular Employee Wages	19,434.00	17,000.00	24,150.00
134 Christmas Bonus	0.00	100.00	
211 Postage, Box Rent/Lease, Et	5,017.00	5,400.00	5,600.00
311 Office Stationery and Forms	776.00	850.00	
515 Workers Compensation Insura	28.00	34.23	40.00
Total 52116 Customers' Acct & Collect	\$25,255.00	\$23,384.23	\$29,790.00
52117 Administration & General			
121 Regular Employee Wages	0.00	19,000.00	19,910.00
231 Publication of Formal and L	112.00	180.00	180.00
252 Legal Services	30.00	1,200.00	1,000.00
253 Accounting & Auditing Serv	1,733.00	2,447.00	3,000.00
254 Architect, Engineer, Landsc	3,670.00	5,500.00	4,000.00
Hearn Hill Sale	11,080.00	5,500.00	0.00
Total 254 Architect, Engineer, Landsc	\$14,750.00	\$11,000.00	\$4,000.00
319 Other Office Supplies and M	2,168.00	700.00	2,400.00
512 Professional Liability	2,116.00	2,460.00	2,600.00
515 Workers Compensation Insura	0.00	23.00	30.00
521 Building Insurance	3,115.00	4,536.00	4,800.00
Total 52117 Administration & General	\$24,024.00	\$41,546.00	\$37,920.00
52120 Depreciation			
541 Depreciation Expense	65,266.00	75,000.00	126,000.00
Total 52120 Depreciation	\$65,266.00	\$75,000.00	\$128,500.00
Total Water Department	\$511,616.00	\$558,755.56	\$623,225.00
Total Expenses	\$766,960.00	\$850,050.97	\$905,600.00
Net Operating Income	\$152,864.00	\$137,107.03	\$84,266.00
Other Income			
Other Income			0.00
36190 Interest Earnings - Other	2,873.00	7,500.00	6,000.00
37730 Other Non-Operating Reven	300.00	2,510.61	
TDOT SR-26 Sewer	1,483.00	11,162.50	0.00
TDOT SR-26 Water	22,200.00	14,587.50	
Total 37730 Other Non-Operating Reven	\$23,983.00	\$28,260.61	\$0.00
Total Other Income	\$26,856.00	\$35,760.61	\$6,000.00
Total Other Income	\$26,856.00	\$35,760.61	\$6,000.00
Other Expenses			
52624 Interest on Bonds, Notes			

Town of Alexandria
413 - Water Sewer Fund
Line Item Budget
July 1, 2024 through June 30, 2025

	Actual	Estimate	Budget
	<u>Jul '22 - Jun 23</u>	<u>Jul '23 - Jun 24</u>	<u>Jul '24 - Jun 25</u>
685 Interest on Notes	25,719.00	24,713.02	23,202.00
DWF-2021-234 - W	0.00	45.90	0.00
SRF-2021-456 - S	0.00	106.08	0.00
Total 685 Interest on Notes	<u>\$25,719.00</u>	<u>\$24,865.00</u>	<u>\$23,202.00</u>
Total 52624 Interest on Bonds, Notes	<u>\$25,719.00</u>	<u>\$24,865.00</u>	<u>\$23,202.00</u>
52629 Other Non-Operating Expen			
254 Architectural, Engineering,	0.00	2,510.00	
TDOT SR26 Sewer	2,950.00	11,162.50	0.00
TDOT SR26 Water	<u>21,822.00</u>	<u>14,587.50</u>	<u>0.00</u>
Total 254 Architectural, Engineering,	<u>\$24,772.00</u>	<u>\$28,260.00</u>	<u>\$0.00</u>
256 Consultant's Services	16,950.00		
TDOT SR26 Water			0.00
Total 256 Consultant's Services	<u>\$16,950.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total 52629 Other Non-Operating Expen	<u>\$41,722.00</u>	<u>\$28,260.00</u>	<u>\$0.00</u>
Total Other Expenses	<u>\$67,441.00</u>	<u>\$53,125.00</u>	<u>\$23,202.00</u>
Net Other Income	<u>-\$40,585.00</u>	<u>-\$17,364.39</u>	<u>-\$17,202.00</u>
Net Income	<u>\$112,279.00</u>	<u>\$119,742.64</u>	<u>\$67,064.00</u>