

***CITY OF EAST RIDGE
TENNESSEE***



***PROPOSED
ANNUAL BUDGET***

Fiscal Year 2021

CITY OF EAST RIDGE
FISCAL YEAR 2021 OPERATING BUDGET
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CITY OF EAST RIDGE
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SPECIAL REVENUE FUNDS

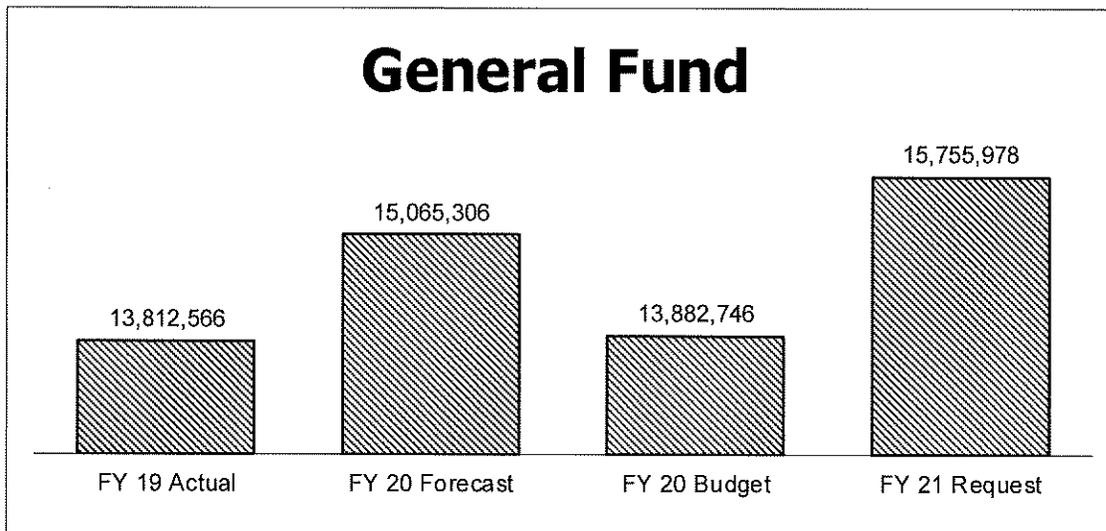
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OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	8,456,692	8,951,176	9,049,757	8,997,678
Operations	4,571,424	5,916,382	4,792,989	6,758,300
Capital	784,450	197,748	40,000	0
Total	13,812,566	15,065,306	13,882,746	15,755,978



GENERAL FUND

SUMMARY

	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
General Government:				
Administration	689,771	778,953	831,387	955,156
Mayor and Council	81,115	65,971	76,346	128,222
Judicial	371,207	307,454	319,487	331,082
City Attorney	118,031	122,187	122,075	122,075
General Government	1,370,609	1,103,557	1,121,440	1,071,315
City Hall Complex	35,404	43,632	36,000	35,600
Library	191,002	198,175	205,098	205,098
History Museum	381	204	14,400	400
Grants	210,000	0	646,000	17,000
Codes/Planning	764,072	585,435	668,248	517,788
Animal Services	256,775	242,212	247,056	247,180
Economic/Community				
<i>Community Dev. Programs</i>	<i>9,150</i>	<i>13,283</i>	<i>8,000</i>	<i>8,000</i>
<i>Economic Development</i>	<u><i>40,819</i></u>	<u><i>2,097,362</i></u>	<u><i>42,000</i></u>	<u><i>2,076,361</i></u>
TOTAL	49,969	2,110,645	50,000	2,084,361
Public Safety:				
Police Department				
<i>Administration</i>	<i>1,601,202</i>	<i>1,501,309</i>	<i>1,412,987</i>	<i>1,525,745</i>
<i>Criminal Investigations</i>	<i>516,061</i>	<i>655,835</i>	<i>667,657</i>	<i>669,122</i>
<i>Patrol</i>	<i>2,467,291</i>	<i>2,275,585</i>	<i>2,271,738</i>	<i>2,179,574</i>
<i>Traffic</i>	<u><i>136,083</i></u>	<u><i>142,172</i></u>	<u><i>138,644</i></u>	<u><i>139,340</i></u>
TOTAL	4,720,637	4,574,901	4,491,026	4,513,781
Fire Department				
<i>Fire</i>	<u><i>2,229,873</i></u>	<u><i>2,260,280</i></u>	<u><i>2,225,954</i></u>	<u><i>2,188,379</i></u>
TOTAL	2,229,873	2,260,280	2,225,954	2,188,379



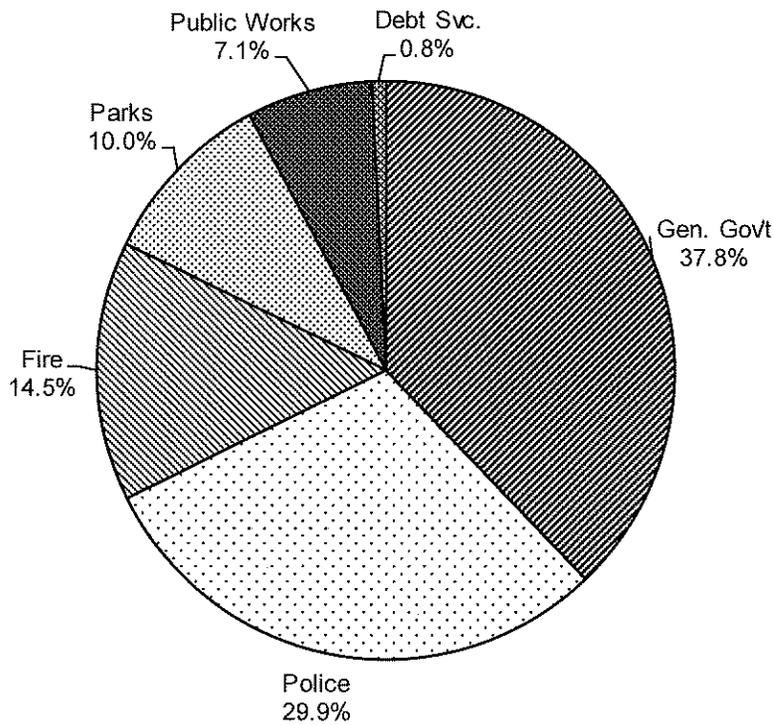
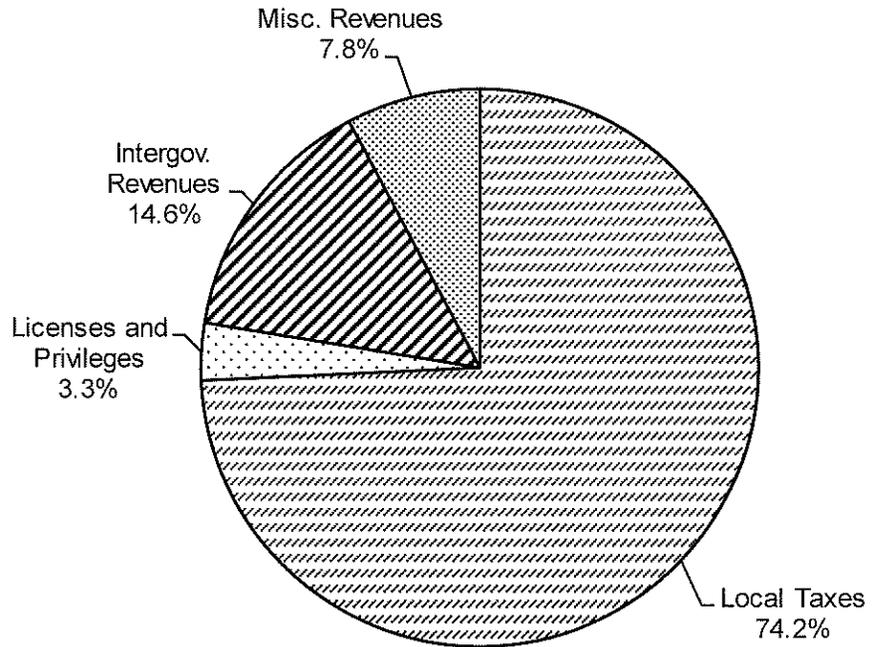
GENERAL FUND

SUMMARY

	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
Parks & Recreation				
<i>General Recreation</i>	606,076	808,212	781,839	831,814
<i>Arena</i>	396,047	230,102	255,720	229,728
<i>Community Center</i>	242,898	176,362	200,639	186,027
<i>ERHS Sports Complex</i>	65,741	80,782	68,773	0
<i>McBrien Complex</i>	17,230	19,852	24,160	21,700
<i>Soccer- Recreation</i>	63,392	72,834	72,950	70,700
<i>Soccer- Indoor</i>	58,372	59,533	70,200	64,900
<i>Baseball/Softball</i>	61,162	56,472	72,700	63,800
<i>Football/Cheerleading</i>	18,640	11,622	20,850	14,600
<i>Basketball</i>	18,822	14,676	16,725	15,225
<i>Adult Softball</i>	<u>0</u>	<u>10,249</u>	<u>15,650</u>	<u>10,650</u>
TOTAL	1,548,380	1,540,696	1,600,206	1,509,144
Other General Government:				
Public Works				
<i>Building Maintenance</i>	238,695	302,655	316,478	313,470
<i>Streets</i>	578,557	456,383	501,121	489,322
<i>Garage and Transfer</i>	5,241	7,345	8,350	8,998
<i>Traffic Control</i>	<u>233,357</u>	<u>246,351</u>	<u>283,804</u>	<u>254,587</u>
TOTAL	1,055,850	1,012,734	1,109,753	1,066,377
Transfer Out Debt Service	119,490	118,270	118,270	117,020
Transfer Out Capital Projects	0	0	0	646,000
TOTAL EXPENDITURES	<u>13,812,566</u>	<u>15,065,306</u>	<u>13,882,746</u>	<u>15,755,978</u>
TOTAL REVENUES	<u>13,926,397</u>	<u>15,253,708</u>	<u>13,882,746</u>	<u>15,755,978</u>
VARIANCE	113,831	188,402	(0)	0



Revenues



Expenditures



■ Overview

The economy is now in the midst of a recession due to COVID-19. Consequently, the City of East Ridge has been careful and selective in the preparation of the FY 2021 Budget Request.

The FY 2021 revenue picture looks dimmer than previous years. The City is projecting a flat year of little revenue growth over the FY 2020 Budget. The above revenue projection does not include the monetary increase in the Border Region allocation from the state, which is mostly a pass-through to eligible businesses. The Border Region has been helpful in allowing East Ridge to weather the economic downturn. A few restaurants and entertainment venues are still under construction and will open in the upcoming fiscal year, which will result in increased property tax and sales tax revenue for the City. A planned use of fund balance in the amount of \$646,000 is needed for this fiscal year. These funds are a carryover of two projects, \$500,000.00 for the Pioneer Playground/Splashpad and the City's match of \$146,000 for the Multi-Modal project. The revenue sources will be monitored during the year to track any changes due to unexpected economic shifts.

The budgets were prepared at maintenance level. Landfill disposal costs have remained contractually steady; however, the City now has to pay for recycling due to the flooding of the market with materials. Hamilton County Consolidated 911 and Dispatch funding remained steady.

Division requests for increased expenditures were evaluated and funded according to immediate need. These increases include a 3% increase in the cost of health insurance for City Employees.

Since the City of East Ridge's main sources of revenue continues to be, in order, Property Tax, Local Sales Tax and State Shared Taxes, the economic downturn has lowered the amount of State Shared Taxes. With the economic makeup of East Ridge being primarily a bedroom community, our main dependent and reliable source of revenue continues to be and will always be property taxes. Most departments of the City have been cutting expenses from their budgets over the last few years to avoid a property tax increase. The City of East Ridge prides itself on being a very resident and business friendly city and providing a high level of service with a minimum amount of taxes. However, in extreme circumstances, when other dependable sources of revenue are shrinking, our economic base suffers and decisions must be made to safeguard the welfare of our City. With this in mind and realizing the economic difficulty that many of our citizens are facing this year, the City of East Ridge will continue holding expenditure growth to a minimum.

There will be no cost of living increase for employees proposed in this year's budget. We will be watching the economic conditions after the first and second quarter to see if revenues rebound to the point of being able to propose a monetary increase for our employees.

The budget as presented requires no property tax increase.

The City of East Ridge is optimistic about the financial future of our great city and is pleased to present the FY 2021 Operating Budget.





■ Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Local Taxes	9,052,652	11,143,548	9,113,914	11,218,096
Licenses and Permits	506,704	518,217	511,550	503,454
Intergovernmental Revenue	2,255,482	2,324,121	2,419,885	2,213,126
Miscellaneous Revenue	1,625,015	1,126,158	1,191,397	1,175,302
Fund Balance Appropriation	486,544	141,664	646,000	646,000
Total	13,926,397	15,253,708	13,882,746	15,755,978

■ Issues and Trends

The Operating Budget Revenues for FY 2021 total \$15,755,978. This represents a net increase of 13.5% from the FY 2020 Budget. Most of this increase is due to the Border Region pass-through funding to eligible businesses. The State Shared Sales Tax is an unknown issue due to diminished economic conditions continuing across the entire state of Tennessee. The Property Tax revenue decreased slightly with the future outlook being steady. New home building and other building improvements will hopefully continue to have an effect on the City's assessment valuation. The Local Sales Tax has remained steady the last couple of years and with some additional Border Region businesses opening this next year, this should help this line stay close to the current FY 2020 Forecast.

The City of East Ridge has been fiscally conservative with revenue projections. The downturns and upturns of the economy have only had a marginal effect on many of the City's revenues due to the nature of the commercial entities in our city. The City of East Ridge will continue to use the best resources available to forecast its revenue expectations.



GENERAL FUND

GENERAL REVENUES

LINE ITEM DETAIL

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
LOCAL TAXES					
31100	Property Taxes	4,691,793	4,704,243	5,031,800	4,900,000
31200	Delinquent Property Taxes	451,131	500,000	425,000	475,000
31610	Local Sales Tax - Co. Trustee	3,015,706	2,792,491	2,484,411	2,650,000
31611	Incremental State Sales Tax (Border I	512,860	2,540,996	538,503	2,540,996
31710	Wholesale Beer Tax	152,843	346,199	375,000	375,000
31800	Business Tax - State Net Allocation	200,990	235,000	235,000	250,000
31810	Minimum Business License	8,386	4,619	4,000	5,000
31824	Solicitors Permit	150	0	200	100
31827	Business Tax - State 5%	18,793	20,000	20,000	22,000
	TOTAL LOCAL TAXES	9,052,652	11,143,548	9,113,914	11,218,096
LICENSES AND PERMITS					
31912	Cable Franchise Fee	317,140	310,500	342,000	311,154
31961	Liens Collected By Trustee	22,510	36,227	10,000	25,000
32120	Wrecker Licenses	350	350	350	350
32200	Alcoholic Beverage Tax	8	196	50	150
32210	Beer Licenses, etc.	5,416	7,378	6,000	7,000
32220	Liquor Licenses	2,250	1,650	2,250	4,800
32225	Fireworks Fees/Permits	3,000	3,000	3,000	3,000
32226	Fireworks - Annual Fee	300	300	300	300
32610	Building Permits	78,426	82,886	80,000	80,000
32615	Fire Prevention/Permits	675	850	500	800
32620	Electrical Permits	21,649	22,772	20,000	20,000
32630	Plumbing Permits	11,087	11,497	10,000	10,000
32640	Natural Gas Permits	2,040	1,023	1,300	1,000
32650	Street Cuts	1,240	2,960	1,000	2,500
32660	Zoning Permits	1,600	650	2,000	0
32671	Regular Sign Permits	2,615	1,480	2,000	1,500
32672	Temporary Sign Permits	240	150	500	200
32690	Plan Review Fees	0	50	0	0
32691	Tree Trimming Permits	70	50	50	0
32905	Other Code Enforcement Fees	27,714	21,312	25,000	23,000
32960	Yard Sale Permits	160	220	250	200
32990	Mechanical Permits	8,214	12,716	5,000	12,500
	TOTAL LICENSES AND PERMITS	506,704	518,217	511,550	503,454
INTERGOVERNMENTAL REVENUES					
33410	State Law Enforcement Salary Supple	24,000	33,600	27,000	33,600
33430	State Fire Service Education Salary S	13,200	20,000	15,600	20,000
33510	State Sales Tax	1,856,254	1,900,000	2,007,781	1,808,320
33511	Interstate Sales Tax	2,282	3,463	2,000	3,000
33515	Telecom Tax	2,432	3,500	3,500	3,500
33520	State Income Tax	37,338	30,000	30,000	0
33530	State Beer Tax	9,712	10,300	10,989	13,000
33540	State Mixed Drink Tax	15,592	13,246	15,205	17,000



GENERAL FUND

GENERAL REVENUES

LINE ITEM DETAIL (continued)

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
33552	City Streets & Trans.	41,656	43,742	43,958	43,958
33591	TVA - Gross Receipts Tax	248,433	258,020	259,352	263,748
33593	Corporate Excise Tax	2,523	6,335	2,500	5,000
34212	State Drivers License Reinstatement	2,060	1,915	2,000	2,000
TOTAL INTERGOV. REVENUES		2,255,482	2,324,121	2,419,885	2,213,126

MISCELLANEOUS REVENUES

34121	Clerk Fees	1,605	1,020	2,000	1,500
34211	Accident Reports	6,485	10,580	6,500	6,500
34221	Ridgeside Fire Contract	95,841	99,675	99,675	103,662
34314	Mowing	8,820	8,820	8,820	8,820
34500	Donations - Animal Shelter	2,500	4,500	0	2,500
34515	Rabies/Spay/Neuter Cert.	655	320	800	500
34516	Registration	3,570	1,360	4,000	3,500
34517	Adoption	7,332	3,210	8,775	5,000
34518	Board & Impound Fees	2,740	1,235	4,500	3,000
34520	Donations - Spay/Neuter	2,002	2,649	3,000	2,500
34640	Rentals - ERHS Complex	6,960	3,100	4,500	0
34641	Indoor Soccer	151,645	135,219	155,000	155,000
34642	Community Center	9,807	11,124	13,000	13,000
34643	Outdoor Soccer	66,446	55,181	70,000	60,000
34644	Baseball	22,065	9,680	11,000	20,000
34645	Softball	11,577	8,515	10,000	10,000
34646	Gate - Tournaments	21,322	0	12,000	12,000
34647	McBrien Indoor Facility	3,555	8,390	5,000	8,000
34648	Adult Leagues - Softball	0	4,195	0	7,000
34649	Concerts/Events - Camp Jordan	4,500	2,500	0	10,000
34651	Arena	93,050	66,929	100,000	100,000
34652	Pavilions	5,825	4,325	5,000	6,000
34653	Track Rental	200	117	500	250
34654	Field Rentals	23,775	34,242	32,000	35,000
34655	Amphitheater	2,700	3,300	5,000	5,000
34656	Concessions	16,977	16,335	30,000	40,000
34657	Overnight RV Rental	6,051	5,580	6,000	6,000
34658	Tournament Team Fees	1,535	0	2,500	1,500
34712	Sponsorship/Parks & Rec	4,014	18,000	20,000	3,000
34720	Football Gate	5,548	4,646	5,500	5,000
34721	Basketball Gate	17,236	14,692	16,500	14,500
34742	Basketball Player Fees	8,060	7,415	5,500	7,500
34743	Football Player Fees	5,692	3,055	1,200	3,000
34744	Photography	883	661	1,000	1,200
34745	Vending	1,065	2,000	2,000	2,000
34746	Cheerleading	4,345	1,345	5,000	1,300
34747	Rent-Arena Equipment	37,672	29,891	35,000	37,000
34749	Soccer Field Rentals	40,000	39,501	42,000	46,570
34750	Red Wolves Rec Donation	3,600	0	0	0



GENERAL FUND

GENERAL REVENUES

LINE ITEM DETAIL (continued)

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
34760	Library Charges	1,282	1,177	1,800	1,200
34761	Library - Copies	1,467	2,311	1,500	1,500
34794	Community Center Membership Fees	1,350	2,464	1,500	2,500
35100	Municipal Court Fines & Costs	412,056	278,049	360,000	325,000
35110	Forfeiture of Bond	15,633	2,500	0	0
35150	Diversion Filing	100	300	300	400
36100	Interest Income	14,922	9,094	12,000	10,000
36211	Rent-Cell Tower	16,727	17,926	15,527	18,000
36330	Sale of Equipment	16,468	0	20,000	20,000
36350	Insurance Recoveries	45,217	30,157	20,000	20,000
36724	Settlements/Lawsuits	1,435	0	0	0
36901	Pipes/Culverts	2,776	3,830	5,000	5,000
36903	Christmas Parade	130	370	500	400
36905	Donations-Designated Police	0	50	0	0
36932	Proceeds - Bond/Loan/Lease Purchase	386,791	132,748	0	0
36990	Miscellaneous	(2,192)	19,055	10,000	20,000
37200	AHO-Fines/Court Costs	3,198	2,820	10,000	4,000
TOTAL MISC. REVENUES		1,625,015	1,126,158	1,191,397	1,175,302
Use of Fund Balance		486,544	141,664	646,000	646,000
TOTAL GEN. FUND REVENUES		13,926,397	15,253,708	13,882,746	15,755,978



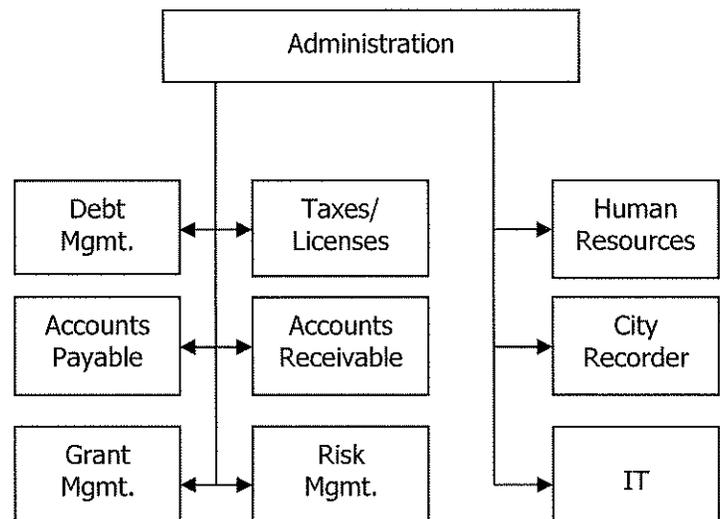
■ **Operating Budget**

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	482,109	625,908	627,987	737,734
Operations	207,662	153,045	203,400	217,422
Total	689,771	778,953	831,387	955,156

■ **Mission**

To provide fiscal leadership, integrity, and excellent financial services through efficient management of the City's financial affairs.

■ **Structure**



■ **Services**

The City's financial responsibilities include timely, accurate and cost-effective preparation and maintenance of accounting records and financial reports; disbursement of payments to employees/vendors, etc.; procurement of materials, products and services; management of accurate and timely operating budgets; debt management, risk management; effective management of tax and other revenues collections and issuance of business licenses and other city permits, and collection of past due sanitation fees.



■ Issues and Trends

Administration will continue the performance management initiative, helping to make the City more effective, efficient, and responsible and continue to oversee accounts receivables, account payables, payroll systems and grant management. We will continue to better train our employees to perform in an ever-changing work environment.

The continued servicing and reduction of our debt obligations over the next several years will allow the City to pursue other capital necessities.

■ Strategic Goals

- Cash management will remain an important part of the City's strategic financial plan. Also, our goal for a healthy reserve balance can be met by efficient budget management.
- Complete a CAFR for Fiscal Year 2021
- Maximize interest rate savings for debt obligation and liquid assets.
- Pursue paperless filing system to reduce storage and related costs.
- Utilize current technologies to facilitate on-site training through online classes.



■ Demand Measures

• A/P checks processed	3,008
• Payrolls processed,	26
• Purchase orders	2,123
• Total debt managed	1,189,012
• Number of delinquent Sanitation Fees Collections	2,700
• New Business Licenses	32
• New Beer Permits	8
• Multi Modal Grant managed	705,598

■ FY 2020 Performance Highlights

- Line Item transfers has decreased budget amendments at the end of the Fiscal Year.
- Increased more duties for the Purchasing/Inventory Clerk to facilitate separation of duties for auditing purposes. And to implement better accountability and communication between departments.
- Reorganized responsibilities in Human Resources to facilitate separation of duties for auditing purposes.
- Maintained an Aa3 Moody Rating
- Achieved a current tax collection rate of 92% as of May 10, 2020.
- Achieved a current sanitation fee collection rate of 94% as of May 10, 2020.



ADMINISTRATION

LINE ITEM DETAIL

		LINE ITEM			
ACCT		FY 2019	FY 2020	FY 2020	FY 2021
#	ACCOUNT NAME	ACTUAL	FORECAST	BUDGET	REQUEST
<i>Personnel</i>					
110	Salaries	343,820	439,189	439,189	520,060
120	Overtime	5,465	3,015	5,500	4,000
132	Leave Buy Back	9,755	10,406	10,000	15,762
134	Christmas Bonus	1,500	1,750	1,750	2,250
141	Payroll Taxes	26,616	33,598	33,598	40,611
142	Health Insurance	58,748	82,239	82,239	91,197
143	Retirement	35,750	55,263	55,263	63,350
147	Unemployment	455	448	448	504
Total Personnel		482,109	625,908	627,987	737,734
<i>Operations</i>					
148	Education	3,165	2,115	10,000	10,000
191	Drug Testing	0	0	150	150
211	Postage, Shipping	4,534	5,000	5,000	5,000
220	Printing	6,859	5,000	5,000	5,000
231	Legal Forms/Publications	5,016	4,700	5,000	5,000
233	Advertising	5,000	5,000	5,000	5,000
235	Dues & Memberships	910	2,000	2,000	2,000
239	Subscriptions	0	0	650	650
245	Office Phones/Cell Phones	18,874	17,480	18,000	18,000
251	Medical/Pre Employment	145	0	200	200
253	Annual Audit Fees	33,500	0	35,000	37,000
279	Employee Relations	6,028	5,000	5,000	5,000
280	Travel	14,220	4,169	9,000	14,322
282	Car Allowance	0	0	0	10,800
286	Computer/It Software	30,891	20,000	20,000	20,000
293	Custodial/Cleaning Supplies	2,918	4,000	4,000	4,000
299	Contract Services	36,949	35,000	35,000	35,000
310	Office Supplies	6,113	5,230	6,000	6,000
326	Clothing, Uniforms & Protective Wear	152	247	0	300
329	Operating Supplies & Equipment	10,719	9,866	9,000	9,000
331	Fuel, etc.	2,429	4,968	5,400	4,000
332	Vehicle Repairs and Maintenance	58	0	0	0
383	Christmas Parade*	3,094	6,681	4,000	4,000
533	Rental/Lease of Equipment	6,704	7,200	11,000	8,000
691	Bank Service Charges	9,384	9,389	8,000	8,000
732	Insurance Deductible	0	0	1,000	1,000
Total Operations		207,662	153,045	203,400	217,422
Total		689,771	778,953	831,387	955,156



Service Center/Position Title	Authorized Positions
Administration	
City Manager	1
Assistant City Manager	1
Human Resources Manager	1
City Recorder	1
Finance Director	1
Finance Personnel	3
IT	1
Total Fire	9





OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	50,209	55,689	50,996	69,872
Operations	30,906	10,282	25,350	58,350
Total	81,115	65,971	76,346	128,222

LINE ITEM

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Personnel</i>					
111	Salaries	40,800	40,800	40,800	40,800
141	FICA	3,203	3,121	3,121	3,121
142	Hospital and Health Insurance	6,206	11,768	7,075	25,951
	Total Personnel	50,209	55,689	50,996	69,872
<i>Operations</i>					
148	Education & Training	3,465	500	2,000	2,000
220	Printing	510	0	400	400
233	Advertising	800	500	500	500
235	Dues & Memberships	321	300	350	350
245	Office/Cell Phones	2,048	2,500	3,000	3,000
280	Travel	8,041	0	10,000	10,000
285	Agenda/Council Meeting Expenses	4,766	3,500	3,500	3,500
296	Elections	6,223	0	0	8,000
310	Office Supplies	0	100	100	100
326	Clothing/Uniforms	100	82	500	500
329	Operating Supplies & Equipment	2,632	800	3,000	3,000
720	Education Support - Local	2,000	2,000	2,000	2,000
725	Special Events - City Wide	0	0	0	25,000
	Total Operations	30,906	10,282	25,350	58,350
	Total	81,115	65,971	76,346	128,222



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	223,453	214,914	214,914	232,407
Operations	107,156	92,540	104,573	98,675
Capital	40,598	0	0	0
Total	371,207	307,454	319,487	331,082



JUDICIAL

LINE ITEM DETAIL

		<u>LINE ITEM</u>			
ACCT		FY 2019	FY 2020	FY 2020	FY 2021
#	ACCOUNT NAME	ACTUAL	FORECAST	BUDGET	REQUEST
<i>Personnel</i>					
110	Salaries	163,577	161,191	161,191	164,191
120	Overtime	0	0	0	2,796
134	Christmas Bonus	750	500	500	750
141	Payroll Taxes	12,185	12,561	12,561	12,561
142	Health Insurance	38,415	32,405	32,405	43,852
143	Retirement	8,322	8,089	8,089	8,089
147	Unemployment	204	168	168	168
Total Personnel		223,453	214,914	214,914	232,407
<i>Operations</i>					
148	Education & Training	100	277	500	500
191	Drug Testing	0	0	150	150
220	Printing	343	830	500	500
235	Dues & Memberships	40	450	200	0
239	Subscriptions	166	166	175	175
245	Office/Cell Phones	2,808	2,500	2,500	2,500
251	Medical Pre-employment	145	0	200	200
278	Contract With Local Governments	2,698	0	2,698	0
280	Travel	248	219	500	500
286	Computer/IT Software, etc.	1,426	2,482	2,500	2,500
292	Prisoner Boarding - DUI	1,451	2,899	8,000	5,000
293	Custodial/Cleaning Supplies	83	174	150	150
299	Contract (Services)	575	455	1,000	1,000
310	Office Supplies & Expense	227	1,500	1,500	1,500
326	Clothing, Uniforms & Protective Wear	0	288	500	500
329	Operating Supplies & Equipment	670	1,848	2,000	2,000
401	TN Dept of Safety (Fees paid by deferi	19,389	11,899	15,000	15,000
402	TN Dept. of Revenue (Litigation)	69,817	60,076	60,000	60,000
403	TBI Fees	381	500	500	500
533	Rental/Lease of Equipment	5,955	5,977	5,000	5,000
732	Insurance Deductible	634	0	1,000	1,000
Total Operations		107,156	92,540	104,573	98,675
<i>Capital</i>					
944	Transportation Equipment	40,598	0	0	0
Total Capital		40,598	0	0	0
Total		371,207	307,454	319,487	331,082



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	118,031	122,187	122,075	122,075
Total	118,031	122,187	122,075	122,075

LINE ITEM

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Operations</i>					
148	Education & Training	305	0	500	500
235	Dues/Memberships	0	0	75	75
250	Professional Services	5,395	2,187	500	500
252	Retainer	111,749	120,000	120,000	120,000
280	Travel	582	0	1,000	1,000
Total Operations		118,031	122,187	122,075	122,075
Total		118,031	122,187	122,075	122,075



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	325,924	273,636	348,091	282,115
Operations	807,894	829,921	773,349	789,200
Capital	236,791	0	0	0
Total	1,370,609	1,103,557	1,121,440	1,071,315

LINE ITEM

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Personnel</i>					
110	Salary Adjustment	0	0	0	0
142	Health Insurance (Retirees)	68,699	75,000	75,000	77,625
143	Lincoln Retirement Plan - Admin Cost	2,902	3,500	3,500	3,500
146	Worker's Comp	254,323	195,136	269,591	200,990
	Total Personnel	325,924	273,636	348,091	282,115
<i>Operations</i>					
235	Membership Fees (City)	15,777	9,136	18,000	16,000
250	Professional Services	52,636	49,588	50,000	50,000
255	Computer Services-Ebryit	55,370	55,700	55,700	55,700
294	Gov Deal Fees	1,832	10	1,500	500
510	Insurance (Non-Personnel)	50,962	51,681	47,863	0
512	General Insurance	214,630	213,806	200,286	267,000
514	HRA Plan	416,687	450,000	400,000	400,000
	Total Operations	807,894	829,921	773,349	789,200
<i>Capital</i>					
945	Communication Equipment	236,791	0	0	0
	Total Capital	236,791	0	0	0
	Total	1,370,609	1,103,557	1,121,440	1,071,315



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	35,404	43,632	36,000	35,600
Total	35,404	43,632	36,000	35,600

LINE ITEM

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Operations</i>					
241	Electricity	25,770	34,253	25,000	25,000
242	Water	5,468	5,734	6,250	6,250
244	Natural Gas	1,844	1,595	2,000	1,600
265	Grounds Maintenance	1,505	500	1,000	1,000
266	Bldg Repairs & Maintenance	476	1,000	1,000	1,000
299	Contract (Services)	225	300	500	500
329	Operating Supplies & Equipment	116	250	250	250
	Total Operations	35,404	43,632	36,000	35,600
	Total	35,404	43,632	36,000	35,600



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	145,830	154,395	154,398	157,695
Operations	45,172	43,780	50,700	47,403
Total	191,002	198,175	205,098	205,098



		LINE ITEM			
ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Personnel</i>					
110	Salaries and Wages	114,166	120,751	120,751	118,972
120	Overtime	60	0	0	0
132	Leave Buy Back	2,959	3,237	3,000	2,690
134	Christmas Bonus	750	875	875	875
141	FICA (Employer's Share)	8,811	9,237	9,237	9,101
142	Health Insurance	11,636	13,015	13,015	18,537
143	Retirement	7,170	7,240	7,240	7,240
147	Unemployment Insurance	278	40	280	280
Total Personnel		145,830	154,395	154,398	157,695
<i>Operations</i>					
148	Employee Education & Training	173	0	500	0
191	Drug Testing	0	0	200	200
220	Printing	3,947	800	2,000	1,500
235	Dues & Memberships	200	200	500	500
239	Subscriptions	1,952	1,900	2,500	2,000
245	Office/Cell Phones	2,369	2,400	3,000	2,500
251	Pre-employment Medical	214	356	250	250
280	Travel	822	0	500	0
286	Computer/IT Supplies	1,423	3,446	3,000	5,000
299	Contract Services	8,231	5,553	8,500	5,550
310	Office Supplies	527	780	800	1,000
325	Books/Audios	17,726	18,000	18,000	18,000
329	Operating Supplies & Equipment	2,020	2,660	3,000	5,101
333	Equipment Repairs & Maint	0	0	250	0
341	Machinery & Equipment - Less than \$	0	4,985	5,000	2,802
386	Programs	1,193	1,200	1,200	1,500
387	Starnes Estate Gift	2,496	0	0	0
533	Rental/Lease of Equipment	1,879	1,500	1,500	1,500
Total Operations		45,172	43,780	50,700	47,403
Total		191,002	198,175	205,098	205,098



OPERATING BUDGET

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	381	204	14,400	400
Total	381	204	14,400	400

LINE ITEM

ACCT #	ACCOUNT NAME	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2020 BUDGET	FY 2021 REQUEST
<i>Operations</i>					
245	Office/Cell Phones	81	54	100	100
299	Contract Services	300	150	300	300
329	Operating Supplies & Equipment	0	0	4,000	0
387	Starnes Estate Gift	0	0	10,000	0
	Total Operations	381	204	14,400	400
	Total	381	204	14,400	400





EAST TENNESSEE STATE UNIVERSITY
1921
"PIONEER OF PROGRESS"