The City of Bristol, Tennessee

ANNUAL BUDGET

FISCAL YEAR 2012

The City of Bristol, Tennessee

Fiscal 2012 Annual Budget

City Council

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City Manager

Jeffrey J. Broughton

CITY MANAGER

Jeffrey J. Broughton

DEPUTY CITY MANAGERS

Development	C. Michael Sparks
Public Works	William L. Sorah

DEPARTMENT DIRECTORS

Community Development	Shari Brown
Community Relations	Terrie Talbert
Finance	Tara Musick
Fire	Bob Barnes
Human Resources	Belva Hale
Legal	Jack Hyder
Parks and Recreation	Terry Napier
Police	Blaine Wade
Public Works	Bill Sorah

CITY ATTORNEY

Jack W. Hyder, Jr.

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Introduction

THE CITY OF BRISTOL, TENNESSEE
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Office of the City Manager

June 8, 2011

Honorable Mayor and City Council
City of Bristol
Bristol, Tennessee

Dear Mayor and City Council:

Transmitted herewith is the approved operating and capital budget for fiscal 2012 beginning July 1, 2011 through June 30, 2012 as amended and adopted by the City Council by Ordinance No. 11-10 on June 7, 2011. The amended budget includes additional funding of $2,500 for Believe in Bristol and the Chamber of Commerce, and $2,500 for Second Harvest Food Bank. This budget has been developed in accordance with applicable city ordinances, state and federal laws, and city policies and procedures.

BUDGET OVERVIEW

The Fiscal 2012 Budget is a balanced budget with total expenditures of $87,481,272, an increase of $3,466,239 or 4.1% from Fiscal 2011. Much of the increase, as detailed below, is attributable to one-time capital project spending for energy conservation improvements at the schools and school and city recreational projects, plus the associated debt to pay for the improvements.

The General Fund is budgeted at $26,923,370, an increase of $841,314. This is a 3.2 percent increase from Fiscal 2011. The General Fund budget includes $20,770,243 for operating expenses and a net transfer of ($6,153,127) to support other agencies and funds.

Operating expenses are higher by 2.7% over budgeted 2011 levels. Personnel costs are up by $418,784 due to increasing health insurance costs of $356,977, a general wage adjustment for employees, and overtime. First time funding of $50,000 for the Industrial Development Board for economic development is also a part of the increase. Offsetting these increases are lower retirement costs due to a TCRS plan change and lower workers compensation premiums.

Transfers are higher by $287,935, an increase of 4.9%. The transfer to the Capital Equipment Project Fund is higher by $242,001 while the transfer to the General Purpose School Fund for capital expenditures will increase $187,500 for the 25% city share of the Stone Castle synthetic turf project. In addition, the debt service fund transfer increases by $170,200 due to the Series 2011 and planned Series 2012 bond issues, netted against various transfers-in and out.

General Fund
Fiscal 2012

		Change from FY 2011 Budget	
	FY 2012	**Dollars**	**Percent**
Municipal Operations	$ 20,770,243	$ 553,379	2.7 %
Transfers to Others	6,153,127	287,935	4.9 %
Total:	$26,923,370	$ 841,314	3.2 %

Revenues are projected to increase by $432,275 from last year to a budgeted level of $26,228,489, an increase of 1.7%. The major areas of revenue growth from budgeted 2011 levels include local sales taxes of $200,000, in lieu of tax payments of $180,000, state income taxes of $100,000, delinquent property tax collections of $100,000, ambulance service charges of $100,000 and fees from building permits of $87,000; offset by a reduction in real and personal property taxes of ($179,000) and gas franchise taxes ($55,000). No change in the tax rate of $2.19 per $100 of assessed valuation is planned. Accordingly, a home with an appraised value of $100,000 will pay only $547.50 in city taxes in fiscal 2012 for the excellent city services that they receive.

It is projected that the General Fund will have a net change of fund balance of ($694,881) in Fiscal 2012 and will end the year with a fund balance of $12,633,093, of which $12,550,495 is unreserved.

The drawdown of fund balance is less than one-half the amount modeled in the Multiyear Financial Model and continues to meet financial fund balance targets through the property tax reappraisal year of Fiscal 2014.

The Water Fund is budgeted at $4,351,932, an increase of $133,227 from Fiscal 2011. This is a 3.2 percent increase from last year. Operating expenses are higher by $76,612 or 1.9%. Capital project outlays are proposed at $1,328,000, a $583,000 increase from last year. Major capital projects proposed during the year include $300,000 for Phase I of the automated meter reading system; $235,000 for Phase II of the East End area fire protection improvement project; $193,000 for water system improvements in the Belmont neighborhood; $170,000 for water system improvements in the Anderson/Windsor/Broad area; $130,000 for the installation of a high service pump at the water plant and $120,000 for the interior painting of the hospital elevated water tank; and $80,000 for the Georgia Avenue improvement project. An in-lieu-of tax payment will be made to the General Fund in the amount of $241,000 which is the maximum amount authorized by statute.

Revenues are budgeted at $4,654,250, an increase of six percent from last year but only one percent higher than projected revenue from last year. Water rates are proposed to remain unchanged during Fiscal 2012.

A $3,000,000 borrowing in Fiscal 2012 is planned to fund several projects including system improvements to replace all major remaining areas with undersized galvanized water lines, a new automated meter reading system, and new financial software. $1,725,000 of the bond proceeds will directly support the water utility.

The Water Fund is projected to end the year with a change in net assets of $302,818 and is projected to end the year with net assets of $20,004,857

The Sewer Fund is budgeted at $4,806,775, an increase of $131,951, or 2.8 percent, from last year. Operating expenses include a transfer to the Joint Sewerage System of $1,440,583, an increase of 0.2 percent from Fiscal 2011; $960,208 for collection system maintenance, an increase of 0.1%; and $745,000 for depreciation, an increase of 6.4%. Capital project expenditures are proposed at $1,302,000 of which $800,000 is to be provided under the Sullivan County City-County Sewer Agreement. Projects planned to be undertaken include engineering for the Beaver Creek sewer extension project, inflow/infiltration work, and sewer line relocation at the Sears site. Reimbursement of expenses for the Akard School-Back Creek sewer line, as well as the sewer fund's one-half share of the cost for the automated meter reading system, are likewise budgeted. An in-lieu-of tax payment will be made to the General Fund in the amount of $265,000 which is the maximum amount permitted by law.

Revenues are proposed at $4,951,790, an increase of $357,000 from last year. This is an increase of 7.8% but only one percent higher than projected revenue from last year. Sewer rates are proposed to remain unchanged during Fiscal 2012.

The sewer fund will also be a recipient of proceeds from the planned $3,000,000 Fiscal 2012 borrowing with $1,025,000 to support sewer utility projects.

The fund is projected to record a change in net assets of $948,515 in Fiscal 2012 and will end the year with net assets of $32,907,706.

The Joint Sewerage System (WWTP) Fund is a proprietary fund utilized to record all expenses associated with the operation of the wastewater treatment plant that is jointly owned by the City of Bristol Tennessee and BVU Authority. The City of Bristol Tennessee is responsible for the management of the facility pursuant to an Intergovernmental Agreement between the cities. Fifty-five percent of the operating expense and plant capacity is controlled by Bristol Tennessee with the remaining 45% owned and paid by BVU Authority. Industrial monitoring costs are allocated 50% to each respective City.

The Fiscal 2012 Budget is $3,593,514, an increase of $26,097. This is a 0.7 percent increase. Operating costs are budgeted at $2,496,514, an increase of $4,626. The industrial monitoring program is $1,471 higher at $217,000 and depreciation of $880,000 is $20,000 higher than last year. A total of $500,000, one-half from each entity, is budgeted for future capital/bond improvements. This amount is unchanged from last year.

No borrowings are planned in Fiscal 2012. The fund is projected to record a change in net assets of ($380,000), and will end the year with net assets of $13,110,206.

The Debt Service Fund, which is used for the accumulation of resources for, and the payment of principal and interest on general long-term debt, is budgeted at $3,138,586, an increase of $942,634 from last year. The increase is attributable to debt payments associated with 2010 ECM Loan for BTCS and the Series 2011 General Obligation Bond for the remaining funding for the ECM Project and other school and city projects, netted against saving resulting from the retirement of the Series 2008 refunding issue. The fund includes all principal and interest payments that will be made during the year from eight borrowings and refunding issues, including one new borrowing planned in Fiscal 2012. The fund also includes fees and related expenses of $25,000. Utility fund debt service payments are recognized in their respective funds.

Debt Service Payments
FY 2012

G.O. Refunding *(2005)*	479,360
G.O. Fairmount Elementary School *(2007)*	315,344
G.O. Fairmount Elementary School *(2008)*	909,370
Miscellaneous city projects *(2008)*	192,630
State of Tennessee Loan, ECM *(2008)*	60,571
G.O. Refunding *(2009)*	252,494
State of Tennessee Loan, ECM *(2010)*	435,828
G.O. Bond, BTCS ECM *(2011)*	336,606
Miscellaneous city projects *(2011)*	116,094
G.O. Bond, Series 2012 (*projected*)	15,289
Total Principal and Interest:	$3,138,586

As noted, a borrowing is planned in Fiscal 2012 to be used for the purchase of an automated meter reading system, for water distribution system improvements, and for new financial software. A total of $3,000,000 will be borrowed in the second half of the year with the first interest-only payment budgeted in fiscal 2012.

The State Street Aid Fund is a state-supported fund to improve and maintain local streets. The fund is budgeted at $855,000, an increase of $23,000 from last year. Funding for the street resurfacing program is $525,000; $20,000 is planned for sidewalk maintenance; guardrail work is budgeted at $12,000; and signage and pavement markings are budgeted at $48,000.

Revenues are projected at $717,500, an increase of $37,500 from last year. State shared gasoline taxes account for $635,000 of total revenue and $81,500 is provided from state motor fuel tax funds. The fund will be capitalized for the second year with property tax proceeds totaling $125,513, an amount equal to two cents on the tax rate. This funding is necessary to

provide the resources to undertake resurfacing projects that have been deferred due to higher program costs. This amount of new property tax revenue will be transferred from the General Fund to partially capitalize this fund in the future.

The fund is projected to incur a net change in fund balance of ($13,987) and will end the year with a projected unreserved fund balance of $366,848.

The Community Development Grant Fund is used to account for programs funded by grants from the U.S. Department of Housing and Urban Development (HUD) and other federal and state agencies providing funding support for housing, community services, and similar community betterment programs. The fund is budgeted at $308,317 in Fiscal 2012, a decrease of $60,186 next year.

Revenues for the fund are balanced at $308,317. The city's CDBG entitlement grant of $213,317 is $42,152 less than the amount received last year, while an additional $70,000 will be available from funds not spent in the prior year. Program income of $25,000 rounds out the funding sources.

Projects proposed for funding include $154,157 for the rehabilitation or reconstruction of five homes; operational funding for the YWCA day care center in the amount of $25,000; $22,500 for Believe in Bristol; and $7,000 in partial support of the Literacy Program at the Bristol Public Library. Also included is $10,000 for demolition of substandard and unsafe structures; $10,000 for sidewalk construction; and $25,000 to be used for a new land acquisition program in partnership with Habitat for Humanity. Administratively, funding has been included again to partially offset the expense of a building inspector to enhance building, housing, and nuisance inspection programs in low-income areas of the community as well as partial funding for CDBG staff in the Community Development Department.

The fund is budgeted to expend all revenues in accordance with federal guidelines.

The Home Consortium Fund is a special revenue fund used to account for HOME Funds acquired by a regional partnership providing home ownership and rehabilitation assistance to low-income residents in Northeast Tennessee/Virginia. It is comprised of the cities of Bristol Tennessee and Virginia, Kingsport, Johnson City, and Bluff City; the Tennessee counties of Sullivan and Washington; and the Kingsport Community Housing Development Organization (CHDO). The City of Bristol serves as the lead agency and is responsible for administration of the program.

A total of $2,560,262 is budgeted in Fiscal 2012, an increase of $428,787 from last year. This includes a HOME allocation of $1,381,875, program income of $35,000, and $1,143,387 in HOME funds carried-forward from last year. The City of Bristol Tennessee will have a total of $196,158 available which will be used to support eight housing rehabilitation projects and two reconstruction projects. In addition, another $31,062 is provided to the city to administer the HOME Consortium program.

The fund is budgeted to expend all revenues in accordance with federal guidelines.

The Grant Fund is a special revenue fund to account for all grant expenditures that are not placed in the CDBG Grant Fund, Home Consortium Fund, or Transportation Grant Fund. The creation of this fund removes from the General Fund non-recurring grants that skew the expenditures of that fund, and allows for improved management of grant supported activities. The fund is budgeted at $556,823 in 2012, an increase of $8,054 from last year. Program expenditures are included in the areas of public safety, senior services, juvenile services, transportation, and the farmers market.

Revenue of $524,854 from federal, state, and other sources, coupled with a General Fund transfer of $27,969, provides resources to meet requisite match requirements. This year, local funds were leveraged by a factor of 20:1 due to the receipt of these grants.

The Transportation Grant Fund is a special revenue fund established two years ago to account for all MPO and transit-related operating, capital, and planning expenditures. The creation of this fund removes from the General Fund non-recurring grants that skew the expenditures of that fund, and allows for improved management of grant supported activities and staff.

In 2012, the fund is budgeted at $804,593 for MPO and transit activities including ADA, job access, senior transit, and the fixed-route system. This is a decrease of 38.5 percent which is attributable to one-time stimulus funding received last year from the Federal Transit Administration.

Revenue of $681,088 from federal, state, and other sources; program and other income of $24,000; and a net General Fund transfer of $123,505, matches fund expenditures of $804,593.

The Solid Waste Fund records all activities associated with trash and bulk refuse pickup except for expenditures at the demolition landfill. The fund is budgeted at $1,566,587, an increase of $50,845 or 3.4%, from last year.

Operating revenues are projected at $1,536,500, an increase of $80,500 from last year. Included in the revenue mix is an $11.50 per household monthly fee for residential collection services ($5.75 for each additional container per month) generating $1,412,000, and $99,500 from commercial accounts. A reduced rate for Property Tax Relief Program homeowners will be continued at $8.00 per month and $5.75 for each additional container. The charge is recommended to increase 50 cents per month for the first container and 25 cents per month for the second container which will generate $58,700. Even with the increase, the rates will not cover costs which will be balanced with a transfer of $32,000 from the General Fund transfer. The last rate increase was three years ago.

The Solid Waste Fund is projected to end the year with an unreserved fund balance of $4,671.

The Demolition Landfill Fund is a proprietary fund dedicated to the operation of the construction and demolition landfill. The Fiscal 2012 budget is $626,757, an increase of 25.8 percent. Operating expenses are projected to increase by $14,833 and depreciation is expected

to increase by $117,000 associated with the opening of Area IV.

Revenues are projected at $164,000 including $162,000 in fees, an increase of $32,000. An increase in the tipping fee of 20% is proposed with the last increase occurring three years ago which was the first in 14 years. A General Fund transfer of $300,000 will be provided to help cover operating and non-operating costs. The fund is projected to record a change in net assets of ($162,757) and is projected to end the year with net assets of $521,488.

The Viking Hall Fund is a special revenue fund established to account for all activities associated with the operation of the Viking Hall Civic Center and other ticketed events at public and private venues. The Fiscal 2012 budget is $527,168, a decrease of $87,009, or 14% from last year.

Revenue of $427,550 is projected including $395,000 from ticket and seat surcharges and $27,500 in concession, parking, rent and novelty sales. A General Fund transfer of $100,000 is necessary to cover the cost of operating this enterprise. Revenues are projected to cover 81% of total expenses in this seventh full year of operation following placement of Viking Hall under the control of the Board of Education.

The Viking Hall Fund is projected to end the year with an unreserved fund balance of $11,249, which reflects its financial dependence on the General Fund.

The Capital Projects-Facilities Fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. Fiscal 2012 is budgeted at $2,301,511, an increase of $567,868 from last year. Several important capital projects are funded this year including $500,000 for improvements at Rotary Field, $414,000 for the American Phoenix railroad crossing project, $375,000 to complete design and plans for the East Cedar Street project, and $306,000 for Phase I construction of the Beaver Creek Flood Reduction Project. Two other major projects that will take place next year but do not show in the budget in any significantly financial manner include the new Robinette-Blackley Road SIA project and the Vance Tank Road/Weaver Pike SIA intersection project.

Capital Projects- Facilities Fund
FY 2012

Parks and landscaping	$689,000
Transportation	610,511
Economic Development	432,000
Flood Reduction	306,000
Public Buildings	204,000
Downtown	60,000
Total:	$ 2,301,511

Revenues from a number of sources match expenditures including $1,315,511 in state and private funds, and transfers from the General Fund and General Purpose School Fund of $185,232 and $200,000, respectively.

With no recurring, dedicated revenue source in place to capitalize the fund, the fund is projected to end the year with an unreserved fund balance of $0.

The Capital Project-Equipment Fund is a new fund used to account for the acquisition and construction of rolling stock and construction equipment that are not financed through proprietary funds. The Fiscal 2012 budget is $1,310,224 which will be used to purchase and equip a new quint fire truck, police cars, public works equipment, and miscellaneous other vehicles and equipment.

The projects will be funded with $485,000 in proceeds from the Series 2011 bond issue and a General Fund transfer of $809,001. The fund is projected to end the year with an unreserved fund balance of $250,000 which represents unspent Series 2012 bond proceeds that will expended in Fiscal 2013 on the new financial software that will be purchased next year.

With no recurring, dedicated revenue sources to capitalize the fund, this fund will continue to be financially dependent on the General Fund in the future.

The School Capital Projects Fund was established in Fiscal 2008 to track revenue and expenses associated with major school construction projects. The fund is capitalized with loan proceeds from the Tennessee Energy Efficiency School Initiative and general obligation bond funds, plus general fund revenues contributed for miscellaneous capital projects for school use by the city.

The fund is budgeted at $5,116,972 including $4,916,972 to complete the energy conservation initiative at city schools and $200,000 as the remaining costs to raze the former Central Elementary School site and transform the site for city and school recreational field use.

The fund is projected to end the year with a balance of $0 as all planned improvements are scheduled to be completed by the end of the year.

The Health Insurance Fund, which is an internal service fund, is budgeted at $3,541,000 in Fiscal 2012. Expenditures include $2,300,000 in medical insurance benefits, $600,000 in prescription benefits, and $122,000 in dental benefits. Administrative costs add $396,000 to the program budget. Program expenses for medical benefits are budgeted at 9.5% over projected fiscal 2011 levels and prescription drug are budgeted at 1.5% over projections. Dental benefits will see no change from projected levels.

Health insurance costs continue to grow with an adjustment in employee contribution rates to be evaluated for institution effective January 1, 2012 based on the cost experience of each health plan option when the open enrollment period will be held and employees will be allowed to move between plans for the upcoming year. The impacts resulting from the recently passed Patient Protection and Affordable Care Act are unclear at this time but such legislation could

significantly alter the cost and benefit structure of this major employee benefit program. Provisions impacting cost include the removal of the life-time benefit cap, continuing coverage for children to age 26, elimination of the Medicare Advantage program, and others. The current bi-weekly premiums are unchanged as follows, with the actual amount deducted from employee paychecks being less as pre-taxed dollars are used:

	White Plan	**Gold Plan**
Employee Only	$19.98	$10.08
Employee + One	80.60	38.09
Family Coverage	122.90	58.04

The Health Insurance Fund was enhanced with the introduction of a health reimbursement arrangement plan option in 2009 that will continue to be offered as a plan alternative in fiscal 2012. The Health Insurance Fund will end the year with net assets of $238,491, an amount equal to approximately one month of program expenditures.

The Drug Fund, which is used to segregate fines and forfeitures resulting from illicit drug activities and related enforcement expenditures, is budgeted at $80,158, an increase of $4,004 from last year.

KEY WORD: FISCAL AUSTERITY CONTINUES

The City of Bristol has successfully managed through what many economists have dubbed the great recession of 2007 with no reductions in services or programs and no staff layoffs or furloughs, all while maintaining a sound financial picture and moving forward with limited, but strategic investments over the past three years. This success was primarily accomplished through the collective good work of City Council and staff by holding spending as revenues fell significantly during the time.

Despite this good news and the official end of the recession in June 2009, City revenue remains soft. For the first time in recent history, the taxable property tax base declined year-over-year in Fiscal 2011 due to slowed real property improvements and lower business personal property investments. Meanwhile, sales tax receipts in Fiscal 2011 are projected at 2005 levels – a six year period of lost growth. Unemployment is improving but remains stubbornly high and the new normal for unemployment and underemployment are yet to be understood with its long-term impact on consumer spending hanging in the balance.

With those somber words as a backdrop, the preservation of capital through reduced capital expenditures remains a key element of the Fiscal 2012 budget. This strategy will position the city to weather the economic downturn again this year which is not expected to play-out for another year, and as such the 2012 budget is built and funded with expectations of another challenging year to follow in 2013. The organizational changes made over the past six years will continue to pay dividends as the pace and breadth of past change allows this budget to be austere in light of a soft economy while still successfully meeting key program and service areas.

As would be expected, special emphasis will continue to be placed on economic development and the enhancement of Bristol as a place to conduct business with several changes and initiatives to be instituted to foster economic growth and tax revenues to operate city government.

Economic Development – A Strategic Economic Development Plan will be prepared which has as its purpose to evaluate and understand where our future growth opportunities lay and to develop a strategy to advance the areas identified. How the city and its related entities should target efforts, and thereby align scarce resources, will be a primary outcome of the plan. As a complementary outgrowth of this effort, the City and Industrial Development Board will evaluate, revise, and expand – as appropriate – their economic development incentive programs.

With Phase I construction of the new 223-acre Partnership Park II complete, efforts will be redoubled to find industrial tenants and advance additional development of the park in partnership with Networks Sullivan Partnership and through state infrastructure grant programs. Efforts leading to the designation of the Bristol Business Park as a foreign trade zone will be also pursued while support will be provided to a major waste-to-energy project planned in the former Raytheon building, including the construction of a State Industrial Highway improving the Weaver Pike/Vance Tank Road intersection, as well the acquisition of state funds to construct a rail siding to the site as necessary. A funding approach will be explored and finalized with other parties to extend Medical Park Boulevard from Bristol Regional Medical Center to SR 126 and a Tennessee Interstate Access grant will be sought for this improvement.

Work to forge a public-private partnership to return the former H.P. King Building to productive use will take place, as will efforts expended to move the Shelby Square Business Center into private hands.

Other activities that will be pursued include the institution of an online payment system for building permits that, along with the implementation of the final phase of the electronic plan review project for site plan and subdivision review, will complete a priority project to ease administrative actions to developers and design professionals involved in the development process. The ISO building code effectiveness grading schedule will be evaluated with changes to be instituted with the prospect of lower insurance rates on buildings constructed after improvement of the classification. The conducting of seminars for design professionals and contractors on topical matters of interest will occur during the year

Other initiatives devoted to enhancing economic development are many and include working with BTHRA to create development opportunities in redevelopment districts; continuation of the supplier-related recruitment program; continuation of small business and training assistance programs; and monitoring and participation in the development of air quality standards in the event that Sullivan County is designated as a non-attainment air quality area.

Accountability and Control - Efforts will be directed internally to improve accountability and control and to manage our resources to their fullest potential. Proposals will be solicited and a contract for auditing services awarded for the City, BTCS, and the Joint Sewerage System; a request for proposal process will be initiated leading to the purchase of new financial software to replace a DOS based system and allow institution of an automated meter reading system;

and a new dept management policy will be adopted to comply with newfound requirements set forth by the State Funding Board. The bi-annual OPEB actuarial study will be completed; a review of sales tax and the Halls income tax situs report will be undertaken to ensure that revenue generation is maximized; and efforts to collect delinquent taxes and other funds will continue in earnest. Opportunities for centralized bulk purchases to reduce procurement costs will be expanded, OSHA inspections and audits of all city buildings will be completed; and emergency plans for all city offices will be developed. Health insurance administration and plan options will remain a key area of focus with the new federal healthcare laws and for cost containment; and the disease management program will be expanded to include a weight management and overall wellness element.

The multiyear program to reduce the amount of unaccounted water will continue with a comprehensive leak detection survey to be completed; annual meter/testing and repairs on large volume users will be undertaken; and 2,500 water meters will be installed with hardware to allow electronic reading in the first of a three-year program. The electronic meter reading system will ensure reading accuracy, enhance productivity, and ensure the accuracy of meters in the system.

For the ninth consecutive year, the annual financial report will be prepared for submittal to GFOA for a *Certificate of Achievement in Financial Reporting*, which format greatly improves our financial statements as an information tool for the public. The MPO Unified Planning Work Program will be prepared; federal funding to complete the construction of the remaining phases of the Beaver Creek Flood Reduction Project will be sought during the year; and grant funds for phase III sidewalk construction in the Fairmount Neighborhood using Safe Routes to Schools will be pursued. The annual Consumer Confidence Report will be distributed to all water customers.

Automation - Improvements to automated systems and equipment will be made to enhance the productivity and management of the city. The business continuity readiness plan will be tested with a mock disaster exercise; a paperless city council meeting agenda system will be instituted to enhance governance; the primary domain and secondary domain controllers will be upgraded; new email software will be installed to enhance organizational communication and security; and new VoIP telephone systems will be installed at the Slater Center and City Hall Annex. An online payment system for property tax payments, utility payments, and building permits will be instituted for customer convenience and enhanced payment opportunities; a new record management system will be acquired to enhance organizational efficiency and improve retrieval; and the electronic purchasing system will be fully instituted. BTN-TV 16 will continue to be developed as a marketing and communication medium and a point-of-sale electronic food stamp system will be activated at the Farmers Market.

Staff Development - Training activities for staff will continue to enhance service levels to our customers. The Bristol Municipal Management Academy will continue with one eight-week sessions to be conducted to enhance supervisory management knowledge and skills; sexual harassment training and discrimination training will be provided to all personnel; and appropriate public safety and other emergency personnel will become more familiar with our community safety partners, including the American Red Cross. The new fire officer training program that is compliant with ISO requirements will be conducted; state-approved classes to satisfy continuing education requirements for certified fire inspectors will be take place; and an instructor development program to increase the number of trained staff qualified to teach

certification level programs in the fire service will be instituted during the year. The Police Department will have an investigator trained at the National Forensic Laboratory; a district-wide disaster drill to exercise emergency response will be conducted; and police personnel will continue to serve in a leadership role to mentor other agencies for Tennessee Law Enforcement Accreditation.

Community Development - A number of activities will be taken to ensure the orderly growth and development of the community. Several key projects are included this year including the update of the Future Land Use Map and policies; the update of the Subdivision Regulations to ensure contemporary standards are in place; and the update of the Annexation Study to reflect infrastructure and growth patterns, with selected initiation of annexations to follow. The adult entertainment ordinance will be updated to ensure that reasonable time, place and manner regulations are instituted to the protect the community from the secondary effects of such businesses; a new program to establish a land acquisition program in partnership with Habitat to Humanity will be pursued; and opportunities will be evaluated to apply the new R-E, Established Residential Office District and R-O, Residential-Office District and rezonings will be initiated as appropriate in the Fairmount Neighborhood following the completion of a neighborhood plan;

The first year program requirements for the new NPDES Phase II stormwater permit will be completed; an RFP process will culminate in the award of a new operations and management contract for the wastewater treatment plant; efforts will be made with TDOT to establish an engineering and funding schedule for the improvement of U.S. 421 within the city limits; and staff will coordinate with TDOT and VDOT a new route designation for U.S. 421 through the city.

Community Programs - Several community-based programs will be continued during the year including the fourth year of the Citizens Municipal Academy to enhance public information about the operation of city government; the second annual Citizens Fire Academy to inform residents about the fire service; and the Citizens Police Academy to enhance knowledge about police operations with three classes to be conducted including one senior academy and one youth academy, In addition, the B.E.S.T. Community Fire Safety program, rape aggression defense training, pharmacy robbery awareness training, and traffic safety school for first-time traffic offenders will be held again this year. The Project Lifesaver Program will be expanded to assist in the location of wandering adults and youth with diminished capacities; the fourth year of the First Tee Program at Steele Creek golf course will be completed and two, one- week long camps for at-risk youth will be held; and the number of youth served through the Better Choices Intervention Program and teen court will be pursued during the year.

The Fire Department will seek national recognition as a Firewise Community; a new home SAFE program designed to provide home fire safety inspections will be initiated; and the development of a comprehensive emergency response plan for City Hall, City Hall Annex, and the Slater Community Center will take place. In addition, a fire station siting study will be completed following promulgation of new ISO standards and employee certification requirements will be maintained to allow fire stations to remain as certified child safety seat installation centers.

For the first time, the Tennessee State Museum will bring its traveling exhibits to the city with the inaugural show at the Slater Center during the summer of 2011.

Financial and Service Targets - A number of financial and service targets have been established this year in the areas of sales tax and property base growth, traffic management and crime clearance; EMS service and collections; Viking Hall activities; and golf course, pool and train operations. In addition, opportunities to strengthen the financial operation of the Viking Hall Fund and enhance downtown Bristol through in-house production and other partnership arrangements at the Paramount Theater will be pursued during the year.

Each of these initiatives will substantially address important organizational and community needs for the future.

GOALS AND OBJECTIVES PROGRAM

A sound work plan has been developed to serve as a formalized statement of direction for city government during the year as well as an instrument to evaluate our progress and achievement in accomplishing the same. For the seventh consecutive year, a Goals and Objectives program has been formally included within this budget document that establishes our organizational goals to move the community forward in a planned and unified manner.

City Goals Program
Fiscal 2012

PURPOSE: *Protect Health and Safety / Maintain Basic Service Levels*

PURPOSE: *Enhance the Economic Climate of the Community*

PURPOSE: *Improve Existing Housing / Protect Neighborhood Quality*

PURPOSE: *Enhance City Attractiveness / Control the Cost of Government*

Six Key Tasks grouped into program areas vital to fulfilling our enumerated purposes, supported by 185 specific objectives/performance standards, have been included and recommended for consideration.

Proposed Service Enhancements

The proposed budget is one that focuses on projects and initiatives directly related to the provision of basic municipal services and enhancements to the quality of community life while being mindful to the downturn in the economy that is projected to continue in 2012.

A number of transportation projects are planned in fiscal 2012 to support both mobility and economic initiatives of the community. The city will continue efforts leading to the first major local road improvement project in many years with the completion of design and plans for the improvement of East Cedar Street from 5th Street to King College Road. Following design, the project will be administered by TDOT with right-of-way and utility relocation to occur in 2013 and construction in 2014. The 24th Street safety improvement project between Shelby Street and Bay Street will be monitored for completion by the state, as will the Blackley Road SIA project to serve the Robinette Company. The bridge inspection report including repair strategies and cost estimated will be updated, and working with the state and Bristol Virginia, the resurfacing and lane reconfigurations of West State Street between the Volunteer Parkway and Euclid/Gate City Highway will be completed. Efforts will likewise be made to cause the upgrade of traffic signals at the State Street/Volunteer Parkway and State Street/7th Street intersections that are under Bristol Virginia jurisdiction. Nine lane miles of roads will be resurfaced and the second year of the landscaping and beautification project for the Volunteer Parkway will take place next year and will expand upon the work completed from Anderson Street to Godsey Road in Fiscal 2008. The seventh year of a multiyear program to upgrade traffic signal systems will continue including backplates, LED lights, and related improvements at selected signal installations; the multi-year guardrail replacement program will continue; and the multiyear program to upgrade the reflectivity of all regulatory signs in accordance with FHWA requirements will continue during the year.

Improvements to public buildings and facilities will continue with several projects planned during Fiscal 2012. Projects include the completion of Phase V of the downtown streetscape improvement project which involves the installation of new decorative streetlights on 6th, 7th, and 8th Streets from Shelby Street to Anderson Street; the recreational component of the Beaver Creek flood reduction project on the Sears site including lighting, walkways and parking enhancements will be constructed with funding agreement by Bristol Virginia; and the upgrade of the elevator at City Hall to ensure reliable service and access to city business offices will occur. Other projects include the continuation of the multiyear program to upgrade the park maintenance facility including storage and administrative office improvements; expansion of the Slater Center parking lot to better meet parking demand at that facility; and completion of renovations to the Slater Center including replacement of guttering and fascia. In addition, the police firing range will be upgraded with the addition of an open-air shelter for inclement weather logistics and signing and related improvements to the three parking lots associated with the Shelby Square Business Center will occur during the year.

Enhancements planned for the water and sewer utilities are designed to ensure the reliable provision of safe, potable water and collection and treatment that complies with clean water act requirements. Included in the projects for the water system are the institution of an automated meter reading system with the first year upgrade of 2,500 meters to occur this year and the remaining 10,000 meters to be installed over the next two years. Replacement of the high service pump at the water plant and the installation of variable frequency drives on the raw water intake pump motors to reduce operating costs are planned this year, as is the second year of the multiyear East End fire protection improvement program with the installation of a 10-inch water main on King College Road from Kingsbridge to Old Jonesboro Road. The multiyear fire improvement project in the Fairmount neighborhood will be completed with water system improvements to be made on Georgia Avenue between Maple Street and East Cedar Street; the multi-year program to replace undersized galvanized water lines will continue with distribution system improvements planned in the Belmont Subdivision and Anderson

Street/Windsor Avenue area; and the interior painting of the hospital elevated water tank will occur. Projects included for the sewer collection and treatment system include the construction of various improvements at the wastewater plant including belt filter press, SCADA system, and biotower pump #1; overseeing the construction of the Akard – Back Creek trunk sewer project; continuation of the multiyear program to correct I/I into the wastewater collection system in the Sinking Creek sewer shed; and relocation of the sanitary sewer on the former Sears property in conjunction with the Army Corp of Engineers flood reduction project. Design will be completed for the extension of sanitary sewer on Beaver Creek Road utilizing city-county sewer agreement funding will also be completed during the year.

Improvements to our park and recreation facilities will continue with several projects planned during Fiscal 2012. Special emphasis is again being placed at Steele Creek Park to enhance the attractiveness of the city's largest public park. Funds have been budgeted to continue upgrades to the Lodge including HVAC, new kitchen cabinets, and area landscaping; bocce ball courts and horseshoe pits will be installed; and tetherball equipment will be introduced to Steele Creek Park as well as Anderson, Robinette, Holston View, and Whitetop Creek Parks. A sculptural outdoor musical play system will be installed in Anderson Park while the gazebo and stage will be renovated to continue recent improvements made to this downtown park. In partnership with the Bristol Tennessee City School System, several important school and recreational projects are planned including the razing of the former Central Elementary School and turning the site into recreational space; upgrade of Rotary Field for softball play; and the installation of a synthetic turf at the Stone Castle to increase field usage. Recreational opportunities will continue with the 3rd annual Ice Bowl and 4th annual Round for the Rivers disc golf tournaments to be hosted at Steele Creek Park; the second annual dog swim at the pool will be held at season end; a spring men's softball league will be introduced; and the new Silver Sneakers wellness program for seniors will be fully instituted at the Slater Center. Phase III improvements at Charlie Robinette Park will be undertaken including installation of a play structure and backstop and the third year of a four-year program to replace the backstop and fences at Whitetop Creek Park will occur. Other projects planned include the identification of a use for the former beach area at Steele Creek Park and installation of a new main entrance sign for Whitetop Creek Park.

In the public safety area, several projects will be undertaken. In the Police Department, the final year of a multiyear program to replace radar units will be completed with 11 units to be acquired while patrol vehicles will be acquired and placed into service in accordance with replacement schedules. Next generation 911 equipment will be acquired and placed into service as part of the Tennessee network, the BZPP critical infrastructure project for Pfizer will be completed, and the armored van will be upgraded with a successful Homeland Security grant. In the Fire Department, the new combination aerial/pump fire truck will be delivered and placed into service and hydraulic rescue equipment will be purchased for the new vehicle. The first year of a two-year program to convert the fire hydrant coding system to correspond with NFPA and AWWA guidelines will take place; and with successful grant awards, new firefighter turnout gear, emergency generators, and turnout gear washer and dryer will be acquired. New resuscitation equipment specifically designed for canines will likewise be acquired and placed into emergency service.

Neighborhood revitalization and preservation activities will continue next year utilizing Community Development Block Grant and HOME funds from the U.S. Department of Housing and Urban Development. These funds will improve the housing condition of fourteen single-

family owner-occupied homes through the rehab and reconstruction housing programs. The multiyear sidewalk replacement project will be continued in the Windsor/Anderson/Broad residential neighborhood with sidewalks to be constructed on 12th, 13th, and 14th Streets, and Phase II pedestrian improvements will be constructed in the Fairmount neighborhood utilizing Safe Routes to School grant funds.

The City will recognize the 30th anniversary of Viking Hall and the 15th anniversary of music at the Downtown Center with special events to held including the re-introduction of expo fairs at the hall; community events will be continued and expanded including the fourth season of the summer concert series at Steele Creek Park; and efforts will continue to schedule events at the Paramount Theater. In addition, the Saturday Farmer's Market musical series and "Chef at the Market" programs will be continued to grow market customers; the weekday music series of country and southern-rock will continue at the Downtown Center; and the Border Bash will continue at expanded levels with the merger of the Great on State musical series with eight events to be held during the warm weather months. Designation will be sought as a "Tree City USA" by the National Arbor Day Foundation for the 24th consecutive year; assistance will be provided leading to the creation of an airport authority for Tri-Cities Regional Airport; two new demand response vans will be acquired and placed into service; and the seventh annual transit system "Passenger Appreciation Day" will be conducted to thank riders for their support and patronage of the transit system.

PERSONNEL

A total of 350.15 full-time and permanent part-time employees are budgeted this year, a net increase of 1.5 staff years. Several staffing changes made to the General Fund in 2011 carry forward into 2012. Each of the changes resulted in no employee being dislocated from the work force.

One full-time position was added to the Information Technology Division to meet the work demands of an increasingly complex and dependent organization on information technology.

In the Public Works Department, a superintendent position was eliminated and replaced with two maintenance worker positions for a net increase of one full-time position. In addition, a Secretary II position in Public Works was reclassified from full-time to part-time to reflect the actual hours worked, resulting in decrease of 0.5 staff years.

Several classification changes were also initiated during the year resulting in no change in permanent staffing.

SALARIES AND BENEFITS

A general wage adjustment of 1.68 percent is budgeted for employees this year. This will be the first general wage adjustment in three years and is consistent with the change in the consumer price index, all urban consumers, south urban area, during calendar year 2010. Due to economic conditions that continue to affect locally generated and state shared revenue, and with the underlying objective of maintaining staffing levels, funding is not included for the merit based pay program this year.

A change to our Tennessee Consolidated Retirement System plan is proposed to return to a contributory plan. Under this arrangement, all new employees hired after the effective date of the change will contribute 5% of salary toward their retirement benefits. All current employees remain unaffected by the change with the city paying 100% of the premium. This change will result in a premium reduction of 0.75% to the City and will result in annual savings of $43,000. The savings should grow over time as more and more of our employees become contributory members into the plan through the normal attrition of the workforce.

All other benefits are proposed to remain unchanged from previous levels, with no other benefits being proposed for consideration.

OTHER AGENCIES

A total of $6,226,903 is budgeted to support Bristol Tennessee City Schools in Fiscal 2012. This includes $3,979,755 in operating funds, an increase of $65,755 (+1.68%); $250,000 for miscellaneous capital projects; $1,224,714 for general obligation bond debt service, an increase of $145,235; and $772,434 for payment of this year's installment of the state ECM loan. A total of $5,454,469 is payable from general tax revenues which is equivalent to 88 cents on the tax rate, or 40% of the entire levy. This will also be the third year in which a $125,000 transfer will be made back from the schools to repay a $500,000 advance that was loaned to BTCS for the Fairmount Elementary School project.

Funding for the Bristol Public Library is budgeted at $847,948 of which $ 630,390 is for the Main Library, $185,058 for the Avoca Branch Library and $32,500 for the Literacy Academy. This amount is as requested by the board. Expenses at the Main Library are split 50/50 between Bristol Tennessee and Virginia, with the Avoca Branch paid in full by Bristol Tennessee.

Agency funding has been budgeted at Fiscal 2011 levels, with no increases proposed, except for the Convention and Visitors Bureau which has been increased by $10,000 to $160,000. The funds will be used in part toward a new initiative to advance our country music heritage through the BCMA Cultural Heritage Project. All agencies seeking funding and submitting a letter request are provided under separate cover.

RECOGNITION AND THANKS

Each year, the development of the annual budget is the most complex and time-consuming project undertaken by staff which this year was again unusually challenging due to the continued downturn in the state and local economy. Despite these challenges, the process was again successfully coordinated by Finance Director Tara Musick who has programmatic responsibility for budget preparation and is responsible for the quality of the management information presented herein. Ms. Musick was ably supported by Human Resources Director Belva Hale and Accounting Manager Hollie Verran, each who played a key role and provided valuable policy/program assistance to the process.

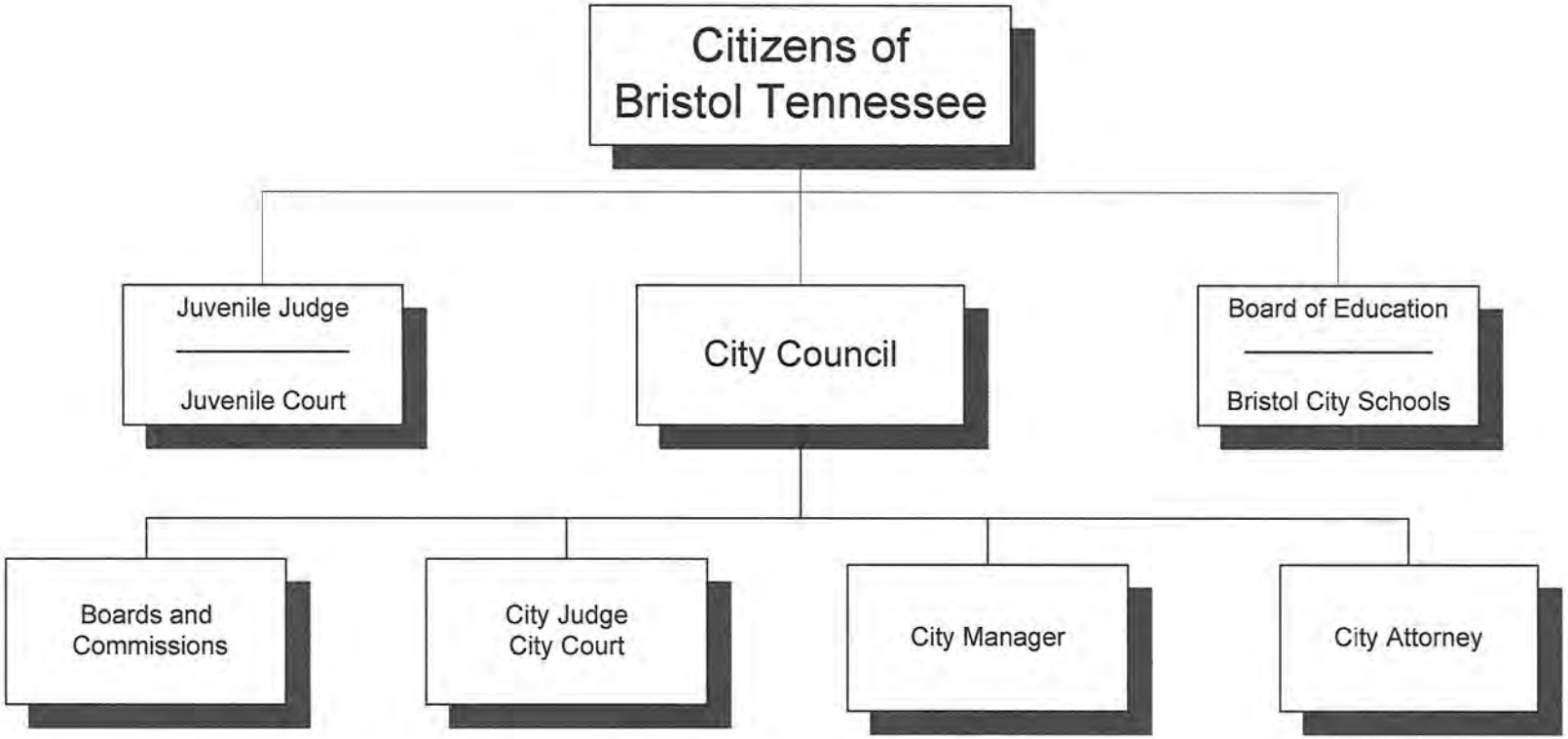
Many other employees played important roles in the research, preparation, and completion of the budget for which thanks are extended, including all members of the senior management team.

The City Council is also commended for its vision and leadership in moving the budget process forward and for providing the requisite resources to meet the current and long-term goals and objectives of the city.

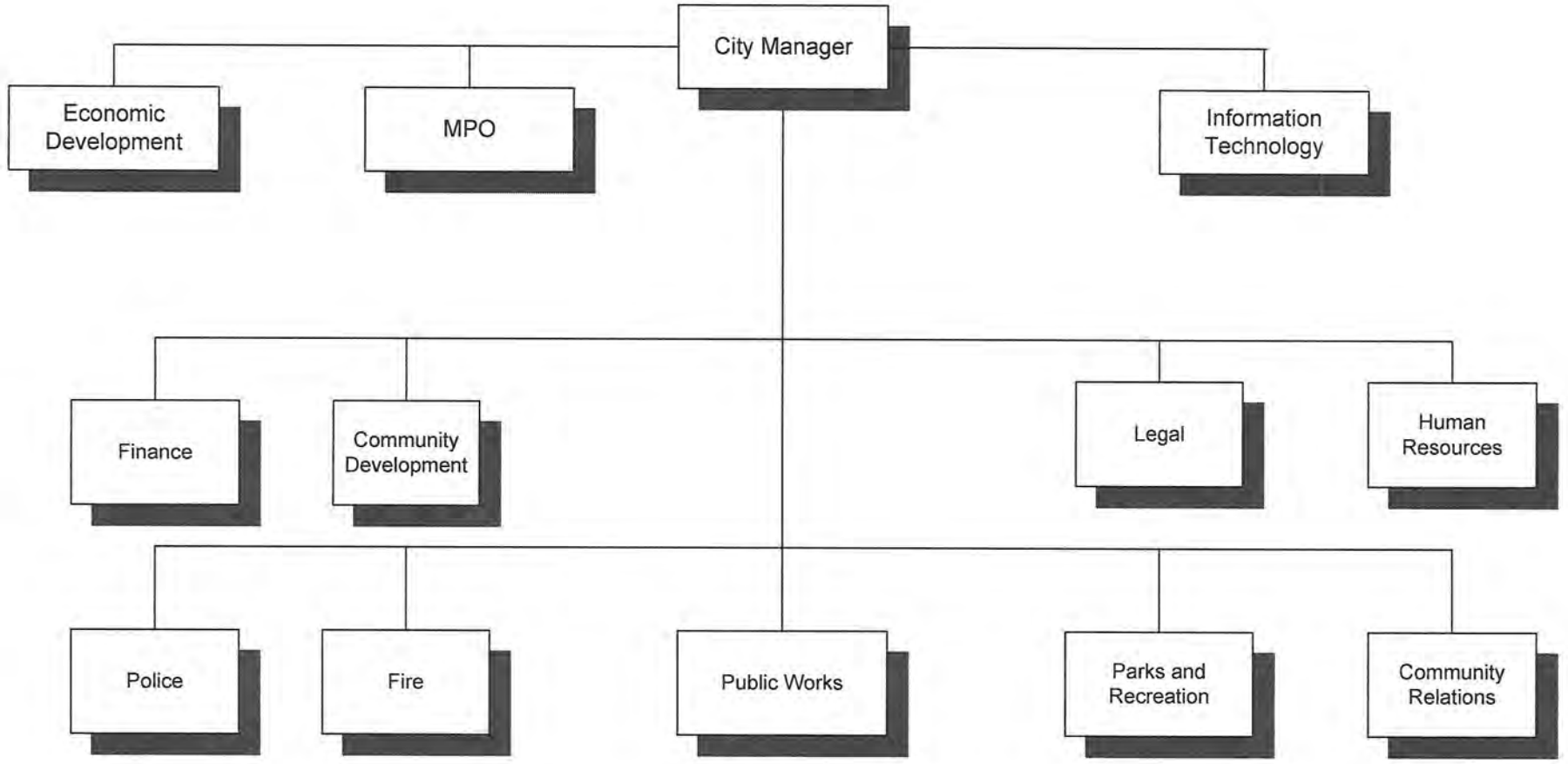
Respectfully submitted,

Jeffrey J. Broughton
City Manager

CITY OF BRISTOL TENNESSEE
ORGANIZATIONAL CHART



CITY OF BRISTOL TENNESSEE
ORGANIZATIONAL CHART



Goals and Objectives Program

VISION STATEMENT

It is our vision . . .

. . . To be a vibrant, caring, diverse community, committed to excellence, where our heritage and natural beauty are celebrated, our citizens are engaged, and our leadership visionary.

Bristol Tennessee City Council
November 2005

City of Bristol, Tennessee

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Purpose:

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Transportation	A. Administration	1. Execute a funding agreement between the city, county, and Bristol Regional Medical Center for the Medical Park Boulevard extension project by March 30, 2012. 2. Seek TDOT Interstate Access grant funds to commence the design and engineering of the Medical Park Boulevard extension project to SR 126 to enhance access to Bristol Regional Medical Center. 3. Update the bridge inspection report including repair strategies and cost estimates by June 30, 2012. 4. Seek an engineering and funding schedule for the improvement of US 421 in the Tennessee Long Range Transportation Plan with design monies to be included in the Fiscal 2013 TDOT budget. 5. Continue to work with Bristol Virginia to cause the upgrade of traffic signals at the State Street/Volunteer Parkway intersection and the State Street/7th Street intersection by June 30, 2012. 6. Coordinate with TDOT and Bristol Virginia activities leading to the resurfacing and lane reconfiguration changes on West State Street between Volunteer Parkway and Euclid/Gate City Highway by September 30, 2011. 7. Continue the multi-year program to upgrade traffic signal systems including LED lights, backplates, and related improvements during the year. 8. Coordinate with TDOT and VDOT the re-designation of US 421 along a route including the new Anderson Street bridge by December 30, 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Transportation (continued)	A. Administration	9. Monitor the Tennessee Department of Transportation 24th Street safety improvement project between Shelby Street and Bay Street with construction completion by December 30, 2011. 10. Prepare the FY 2012 MPO Unified Planning Work Program by September 30, 2011.
	B. Public Works	1. Commence and complete project engineering for roadway improvements for the East Cedar Street project from 5th Street to King College Road by June 30, 2012. 2. Acquire and place into service two new demand response vans for the transit system by December 30, 2011. 3. Continue the multiyear program to upgrade the reflectivity level of all regulatory signs in accordance with FHWA requirements. 4. Continue the multi-year guardrail installation project using force account with the placement of guardrail along selected roadways by June 30, 2012. 5. Resurface nine (9) lane miles of roads by June 30, 2012.
II. Facilities and Services	A. Police	1. Complete the final year of a three-year program to upgrade mobile radar units with the purchase of eleven units by December 30, 2011. 2. Acquire Homeland Security grant funding to refurbish the armored van and place the unit into service by June 30, 2012. 3. Acquire and place into service next generation 911 equipment as part of the Tennessee network by June 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities and Services	A. Police	4. Acquire Homeland Security funds under the BZPP program to commence implementation of a personal digital assistant system in the Police Department by June 30, 2012. 5. Acquire and place into service eight patrol vehicles by March 30, 2012. 6. Install buffer zone protection plan improvements designated critical infrastructure and key resource assets by the US Department of Homeland Security by June 30, 2012. 7. Maintain traffic safety school for first-time traffic offenders at two sessions per month during the year.
	B. Fire	1. Initiate the first year of a two-year program to convert the fire hydrant coding system to correspond with NFPA and AWWA guidelines with 750 hydrants to be flow tested and painted during the year. 2. With a successful AFG grant award, purchase new emergency generators for placement at all four fire stations by June 30, 2012. 3. With a successful AFG grant award, purchase NFPA and OSHA approved washer and dryer units for firefighter turnout gear by June 30, 2012. 4. Take into service and fully equip a new combination pumper/aerial truck, including hydraulic rescue tools, by June 30, 2012. 5. With a successful AFG grant award, acquire firefighter turnout gear for all personnel. 6. Acquire and place into service animal resuscitation equipment by August 30, 2011.
	C. Public Works	1. Complete various improvements at the wastewater treatment plant including replacement of the belt filter press and conveyor, upgrade of SCADA system, replacement of belt filter press room fans, replacement of biotower pump #1, and others by March 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities & Services (continued)	C. Public Works	2. Replace the 600 HP pump motor in the water plant high service building by February 28, 2012. 3. Initiate the first year of a three-year program to install encoded water meter registers in preparation for an automated meter reading system with 2,500 meters to be installed/upgraded by June 30, 2012. 4. Commence & complete water system improvements in the Belmont subdivision with replacement of galvanized lines by June 30, 2012. 5. Complete the second year of a three year program to correct inflow and infiltration into the wastewater collection system in the Sinking Creek sewer shed by March 30, 2012. 6. Install variable frequency drives on the raw water intake pump motors to reduce operating costs by August 30, 2011. 7. Relocate the sanitary sewer on the former Sears property as part of the Beaver Creek flood reduction project by June 30, 2012. 8. Perform annual meter testing/repairs on large volume users on a semi-annual basis in accordance with AWWA standards during the year. 9. Undertake the annual comprehensive leak detection survey of the water system during the year. 10. Continue a multiyear program to reduce the amount of unaccounted water with a year-end goal of 15 percent. 11. Paint the interior of the hospital elevated water tank by June 30, 2012.
	D. Parks and Recreation	1. Upgrade the elevator at City Hall by September 30, 2011. 2. Expand the Slater Center parking lot to enhance usability of the facility by July 30, 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities & Services (continued)	D. Parks and Recreation	3. Continue the second year of a multiyear program to upgrade the park maintenance facility including storage and administrative office improvements by June 30, 2012. 4. Complete renovations to the Slater Center with replacement of guttering and fascia by October 30, 2011. 5. Continue the third year of a four-year program to replace the backstop and fences at the softball complex at Whitetop Creek Park with one field to be completed by March 30, 2012. 6. Continue development of Charlie Robinette Park with the installation of a play structure and backstop by June 30, 2012. 7. Construct improvements at the firing range to include an open-air shelter for inclement weather logistics by June 30, 2012. 8. Install a new park entrance sign to Whitetop Creek Park by February 28, 2012. 9. Renovate the gazebo and stage in Anderson Park by June 30, 2012. 10. Upgrade the Lodge in Steele Creek Park to include HVAC, kitchen cabinets, and landscaping by March 30, 2012. 11. In partnership with BTCS, raze the former Central Elementary School and prepare the site for recreational field use by October 30, 2011.
III. Quality of Life	A. Police	1. Maintain or exceed a Group A offense crime clearance rate at the five-year TIBRS audited average of 55% during calendar year 2011. 2. Maintain a traffic collision rate at or below the 3-year average of 1,058 collisions by selective traffic enforcement and education through the Governor's Highway Safety Program during calendar 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
III. Quality of Life (continued)	A. Police	3. Maintain a injury to collision ratio of not more than the five-year average of 15.4% by selective traffic enforcement and education during calendar year 2011.
		4. Increase participation in the Project Lifesaver Program in cooperation with private sector funding partners during the year.
	B. Finance	1. Increase participation in Teen Court by providing more training opportunities and hold court monthly commencing October 2011.
		2. Increase the number of youth served through the Better Choices Intervention program by offering monthly classes by September 30, 2011.
IV. Administrative	A. Administration	1. Seek federal funding to complete construction on the three remaining phases of the Beaver Creek Flood Reduction Project during the year.
	B. Information Technology	1. Update the primary domain controller and install a secondary domain by December 30, 2011.
		2. Upgrade email software to Exchange Server 2007 to enhance communications and security by August 30, 2011.
		3. Test the business continuity readiness plan with a mock disaster exercise by June 30, 2012.
		4. Acquire and implement a new record management system to enhance organizational efficiency and improve archival retrieval and record searches by June 30, 2012.
		5. Upgrade the electronic purchasing system by June 30, 2012.
	B. Community Development	1. Update the Future Land Use Map and policies by June 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	B. Community Development	2. Evaluate the opportunity to improve the city's Building Code Effectiveness Grading Schedule score to lower property insurance premiums and institute the necessary changes, as appropriate, by June 30, 2012.
		3. In consultation with the Public Works Department, update the Subdivision Regulations to ensure contemporary standards are in place by April 30, 2012.
	C. Police	1. Train one police investigator at the National Forensic Laboratory by June 30, 2012.
		2. In partnership with other District 1 public safety responders, participate in a district-wide disaster drill to exercise emergency response levels.
		3. Continue to facilitate the Tennessee Law Enforcement Accreditation Program by mentoring and assisting other Tennessee law enforcement agencies in fulfilling program requirements during the year.
		4. Maintain the successful pharmacy robbery awareness training program and conduct one session by December 30, 2011.
		5. Achieve an error rate of less than 1% on offense reports and maintain Tennessee Bureau of Investigation Incident Based Reporting System (TIBRS) certification during the year.
		6. Identify the optimal approach to upgrade the 800Mhz public safety communication system in participation with the county-wide public safety radio committee.
	D. Fire	1. Conduct two state-approved classes to satisfy continuing education requirements for Tennessee Certified Fire Inspectors by June 30, 2012.
		2. Conduct an ISO-compliant fire officer training program by June 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	D. Fire	3. Fulfill all performance measures and requirements to maintain a Class A rating from the Tennessee Department of EMS for ambulance services during the year. 4. Develop comprehensive emergency response plans for City Hall, Bristol Justice Center, City Hall Annex, and Slater Center by June 30, 2012. 5. Develop and institute an Instructor Development Program to increase the number of trained staff qualified to teach certification level programs during the year. 6. Following the promulgation of new ISO guidelines, complete the fire station siting study. 7. Evaluate program participation as a nationally recognized Firewise Community through the Tennessee Division of Forestry and proceed with program application, as appropriate, during the year.
	E. Public Works	1. Complete research to move forward with an automated meter reading system and procure appropriate hardware and software by June 30, 2012. 2. Prepare and distribute the Consumer Confidence Report to all water customers by June 30, 2012. 3. Complete an RFP process for the operation and management of the wastewater treatment plant and award a contract by March 30, 2012. 4. Initiate and complete the first year goals set forth in the new five-year NPDES Phase II stormwater permit including enforcement response plans for illicit discharges and erosion and sediment control by June 30, 2012.
	F. Information Technology	1. Install a VoIP telephone system for the Slater Center by November 30, 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Protect Health and Safety/Maintain Basic Service Levels

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	F. Information Technology	2. Install a VoIP telephone system for the City Hall Annex by November 30, 2011.
	G. Legal	1. Assist the Tri-Cities Airport Commission and its owners in modernizing its governance system using newly enacted authority under the Regional Airport Authorities Act by June 30, 2012.
		2. Update the adult entertainment ordinance to ensure that reasonable time, place and manner regulations are in place and the community is protected against the secondary effects of such businesses by December 30, 2011.
	H. Parks and Recreation	1. Identify a use for the former beach area at Steele Creek Park and plan for subsequent improvements during the year.

City of Bristol, Tennessee

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Purpose:

Enhance the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Transportation	A. Administration	1. Assist a blue-ribbon committee in preparing a Strategic Economic Development Plan and present the findings by March 30, 2012. 2. Monitor construction of the Blackley Road State Industrial Access realignment project to serve the Robinette Company with project completion by June 30, 2012. 3. Monitor construction of the State Industrial Access Road project for the improvement of the Weaver Pike/Vance Tank Road intersection to facilitate truck movement and safety in the area during the year. 4. Initiate State FastTrack programs for the construction of a rail siding to serve the former American Phoenix industrial site and the associated signalized railroad crossing at Vance Tank Road by April 30, 2012.
II. Facilities & Services	A. Administration	1. Consummate the sale of the Shelby Square Business Center by September 30, 2011. 2. Working with Networks Sullivan Partnership, propose a FastTrack project by June 30, 2012 to extend utilities and provide rail access to Partnership Park II. 3. Initiate State FastTrack and Industrial Access Road programs for Phase II improvements at the Bristol Business Park in conjunction with an industrial prospect locating into the park. 4. Initiate and complete activities leading to the establishment of a Foreign Trade Zone designation for the Bristol Business Park by June 30, 2012.
	B. Community Development	1. Implement the final phase of the electronic plan review project for site plan and subdivision review to facilitate the development process by December 30, 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Facilities & Services (continued)	C. Public Works	1. Undertake the fifth round of streetscape improvements in the central business district involving the installation of decorative street lights on 6th, 7th and 8th between Shelby Street and Anderson Street by June 30, 2012. 2. Commence and complete construction design for the extension of sanitary Sewer on Beaver Creek Road utilizing City-County Sewer Agreement funding by June 30, 2012.
	D. Parks and Recreation	3. Undertake signing and related improvements to the three city parking lots associated with the Shelby Square Business Center by December 30, 2011.
III. Quality of Life	A. Administration	1. Monitor construction of Phase I of the Beaver Creek flood reduction project in the downtown, including recreational amenities on the former Sears site, by June 30, 2012.
IV. Administration	A. Administration	1. Identify a development partner and move forward to cause the H.P. King Building to be returned to productive use by June 30, 2012. 2. Assist the Industrial Development Board in revising and expanding its economic development incentive programs by September 30, 2011. 3. Continue to monitor and participate in the development of air quality standards to allow for appropriate actions to be taken in the event that Sullivan County is designated as a non-attainment air quality area. 4. Provide support to the waste-to-energy project planned at the Raytheon site with permitting and other assistance as may be required during the year.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance the Economic Climate of the Community

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administration (continued)	A. Administration	5. Continue the supplier related recruitment program using the existing industrial base and initiate contacts with suppliers of a minimum of two firms during the year.
		6. Working with the BTHRA, develop project opportunities in redevelopment districts with special emphasis on the Volunteer Plaza Redevelopment District, Green Property Redevelopment District, and Central Business District by June 30, 2012.
		7. Continue the small business training and assistance programs through the Bristol Business Development Center at the Chamber of Commerce, with participation by ETSU, SCORE, the Commonwealth of Virginia, and the State of Tennessee during the year.
		8. Increase local sales tax receipts as a percentage of total Sullivan County local sales taxes by one percent over fiscal 2011 results during the year.
	B. Community Development	1. Conduct two seminars for design professionals and contractors on topical matters of interest regarding building code and related items by June 30, 2012.
	C. Information Technology	1. Institute an online payment system for building permits by November 30, 2011.

City of Bristol, Tennessee

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Purpose:

Improve Existing Housing/Protect Neighborhood Quality

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Transportation	A. Administration	1. Seek third phase grant funds for sidewalk improvements in the Fairmount Neighborhood through the Safe Routes to School Program and construct improvements by June 30, 2012.
II. Facilities & Services	B. Public Works	1. Commence Phase II construction of the multi-year East End fire protection improvement program with the installation of a 10-inch water main along King College Road from Kingsbridge to Old Jonesboro Road by March 30, 2012. 2. Complete the multi-year fire protection improvement project in the Fairmount Neighborhood with water system improvements to be made on Georgia Avenue between Maple Street and East Cedar Street by June 30, 2012. 3. Oversee the construction of the Akard School - Back Creek trunk sewer line project in accordance with the development agreement during the year. 4. Construct Phase II pedestrian improvements in the Fairmount neighborhood using Safe Routes to School grant funds by June 30, 2012. 5. Continue the multiyear water system improvement project in the Anderson Street/Windsor Avenue area with improvements to be constructed on 14th, 15th, and 16th Streets between State Street and Anderson Street. 6. Continue the multi-year sidewalk replacement program in the Windsor/Anderson/Broad residential neighborhood with sidewalk construction on 12th, 13th, and 14th Streets during the year.
II. Quality of Life	A. Community Relations	1. Conduct the fourth annual Citizens Municipal Academy to enhance public awareness of city operations and departments by March 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Improve Existing Housing/Protect Neighborhood Quality

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
III. Housing & Population	A. Community Development	1. Rehabilitate five single-family homes using CDBG funds by June 30, 2012. 2. Rehabilitate eight and reconstruct two single family owner-occupied homes using HOME funds by June 30, 2012. 3. Update the Annexation Study to reflect infrastructure improvements and growth patterns by September 30, 2011. 4. Initiate and complete selected annexations as may be determined advantageous by June 30, 2012. 5. Initiate a land bank acquisition program in partnership with Habitat for Humanity to enhance home ownership opportunities and acquire and convey a minimum of 6 lots by June 30, 2012.
IV. Administration	A. Community Development	1. Apply the new R-E and R-O zoning districts, as appropriate, in the Fairmount Neighborhood based on the findings of the Fairmount Neighborhood Plan during the year.

City of Bristol, Tennessee

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Purpose:

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
I. Facilities & Services	A. Parks and Recreation	1. Complete field and facility improvements at Rotary Field to enhance BTCS and recreational softball use by March 30, 2012. 2. Install tetherball equipment at Steele Creek Park, Anderson Park, Robinette Park, Holston View Park, and Whitetop Creek Park by September 30, 2011. 3. Install sculptural percussion outdoor musical instruments to encourage play and learning by April 30, 2012. 4. Expand the adult recreation softball program with the addition of a 2011 spring league for men. 5. Fully implement the new Silver Sneakers wellness program for seniors at the Slater Center by August 30, 2011. 6. Conduct the second annual dog swim at the municipal pool at the end of the 2011 swimming season. 7. Host the 4th annual Ice Bowl and the 3rd annual Round for the Rivers tournaments at the disc golf course by April 30, 2012. 8. Construct two bocce ball courts and two horseshoe pits at Steele Creek Park by September 30, 2011.
II. Quality of Life	A. Police	1. Conduct three (3) Citizens Police Academies including one youth academy during the year. 2. Continue the Rape Aggression Defense (RAD) training program by conducting at least one class for the community by June 30, 2012. 3. Host two week-long camps for at-risk youth during the summer of 2011.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Quality of Life (continued)	B. Public Works	1. Plan and conduct the seventh annual Bristol Transit Passenger Appreciation Day at the Downtown Center by October 30, 2011. 2. Complete the second year program to landscape the Volunteer Parkway using Tennessee Roadscape grant funds by April 30, 2012.
	C. Community Relations	1. Celebrate the 30th anniversary of Viking Hall Civic Center with the release of a commemorative poster and other special events by March 30, 2012. 2. Reinstitute expo fairs at Viking Hall of community-wide, general interest with two expositions to be held during the year. 3. Conduct 10 civic events at Viking Hall with total attendance of a minimum of 25,000 persons during the year. 4. Coordinate the fifth annual Mayors' Award of Distinction program with award ceremony by May 1, 2012. 5. Celebrate the 15th anniversary of music at the Downtown Center with six special events during the year. 6. Continue the weekday music series at the Downtown Center with country and bluegrass to be held on Tuesday evenings and southern rock on Thursday evenings during May through September. 7. Continue the Steele Creek Park summer concert series with three musical events to be held during the year.
	D. Parks and Recreation	1. Maintain designation for the 24th consecutive year as a "Tree City USA" by the National Arbor Day Foundation and conduct an Arbor Day/Earth Day celebration by March 30, 2012. 2. Maintain the First Tee program at Steele Creek golf course with a minimum of 20 participants during the program year.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
II. Quality of Life (continued)	D. Parks and Recreation	3. Continue the expanded Saturday State Street Farmer's Market musical series with ten events to be held during the year. 4. Continue the "Chef at the Market" program with eight scheduled programs at the Farmer's Market during the market season. 5. Activate the U.S. Department of Agriculture electronic food stamp system in advance of the onset of the 2011 State Street Market. 6. Host the 2nd annual holiday market in conjunction with the Christmas parade, and the 1st annual harvest market around the Thanksgiving holiday at the State Street Farmers Market. 7. Commence hosting Tennessee State traveling museum exhibits at the Slater Center with "Bagels and BBQ" to be scheduled in the summer of 2011.
	E. Fire	1. Maintain employee certification requirements to allow all four fire stations to remain as certified child safety seat installation centers during the year. 2. Continue the Community Fire Safety BEST Program and conduct a minimum of four fire, health, and safety sessions by May 30, 2012. 3. Conduct the second annual Citizens Fire Academy by April 30, 2012. 4. Institute a new home SAFE program designed to provide fire safety inspections to homes and commence the program by November 1, 2011.
III. Administrative	A. Finance	1. Adopt a debt management policy in accordance with new requirements established by the State Funding Board by October 30, 2011. 2. Evaluate and acquire a new financial software system to upgrade the existing 25 year old, DOS based system April 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
III. Administrative (continued)	A. Finance	3. Complete the required bi-annual OPED actuarial study by December 30, 2011. 4. Complete the FY 2011 audit in a Comprehensive Annual Financial Report (CAFR) format and receive a "Certificate of Achievement" for financial reporting for the ninth consecutive year from the Governmental Finance Officers Association during the year. 5. Complete the requisite documents and process for the borrowing of funds for any debt-supported capital projects approved for the city. 6. Review by January 30, 2012 the latest sales tax situs report and Halls income tax reports to ensure that tax receipts are being properly distributed. 7. Continue to evaluate opportunities for centralized and bulk purchases to reduce procurement costs during the year. 8. Solicit proposals and award a contract for auditing services for the City, BTCS, and the Joint Sewerage System by February 28, 2012.
	B. Human Resources	1. Evaluate the HR software module of the new financial software to be acquired to ensure flexibility of design and functionality during the year. 2. Expand the disease management program to include a weight management and overall wellness element by December 30, 2011. 3. Complete OSHA inspections and audits on all city buildings by June 30, 2012. 4. In consultation with the Fire Department, develop emergency plans for all city office buildings and train employees by June 30, 2012. 5. Conduct a Level II Bristol Municipal Management Academy class to enhance supervisory training by March 30, 2012.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	B. Human Resources	6. Conduct sexual harassment training and discrimination training for all personnel by October 30, 2011. 7. Continue to update and maintain compliance with the new Patients Protection and Affordable Care Act.
	C. Information Technology	1. Institute an online payment system for property tax payments by September 30, 2011. 2. Institute an online payment system for utility payments by September 30, 2011. 3. Implement a paperless city council meeting agenda system by December 30, 2011.
	D. Fire	1. Maintain EMS collections at no less than 60% of allowable charges during the year.
	E. Community Relations	1. Maintain the General Fund transfer to the Viking Hall Fund at Fiscal 2011 levels for the year. 2. Evaluate opportunities to partner with the Paramount Theater to enhance downtown activities and schedule three events in the venue during the year. 3. Present BTN-TV16 information for a CATV award from the National League of Cities and 3C Association during the year. 4. Host the 7th annual Board Appreciation Reception to recognize the service of our volunteer board members during the month of October 2011.
	F. Parks and Recreation	1. Operate Steele Creek golf course to recover a minimum of 85% of its costs during the year. 2. Operate the train at Steele Creek Park with the goal of recovering 100% of the operating costs during the year.

FISCAL 2012 GOALS AND OBJECTIVES PROGRAM

Enhance City Attractiveness/Control the Cost of Government

KEY AREA	RESPONSIBILITY	OBJECTIVES/PERFORMANCE STANDARDS
IV. Administrative (continued)	F. Parks and Recreation	3. Operate Haynesfield Pool with the goal of recovering a minimum of 50% of its costs during the season.
	G. Legal	1. Continue efforts to collect delinquent real and personal property taxes, including the sale of selected properties for enforcement of tax liens.
	H. Administrative	1. Send appropriate public safety and emergency response personnel to an American Red Cross, Mountain Empire Chapter "Red, White and YOU" tour by September 30, 2011. 2. Review and update, as appropriate, the Rules and Procedures of the City Council by September 30, 2011. 3. In partnership with BTCS and the community, install a synthetic turf at the Stone Castle at Tennessee High School by June 30, 2012. 4. Evaluate city council and school board election districts with Census 2010 data to ensure that they are of approximate equal population and present boundary changes, as appropriate, by December 31, 2011.

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Budget Discussion

THE BUDGET

The Budget Process

The approved budget for FY 2012 represents the synthesis of City Council policy decisions and wisdom, founded upon the professional guidance and recommendations of staff, all to provide the best in municipal services using finite human, material, and financial resources. The development of the budget is further predicated on satisfying all federal, state, and local laws, statutes, ordinances, regulations, and policies. With the approach of each budget, some basic assumptions guide the budget process. The assumptions are as follows:

1. Departments will continue to upgrade and replace equipment in a systematic manner.

2. The City will strive to maintain a competitive workforce by providing equitable salaries and a competitive benefit package.

3. Increased service levels should be accompanied by new revenues or a decrease in current expenses to pay for new technology.

4. Plan or Service obligations associated with the annexation of property must be timely satisfied.

The City Charter establishes the fiscal year from July 1 through June 30. The Charter requires the City Manager to submit a proposed budget along with a capital improvements program. The budget includes revenue and expenditure comparisons, debt service details, fund balances or deficits, capital project details, and other information as deemed necessary. A budget calendar is established each year, including work sessions and public hearings, to provide opportunity for public comment. Public notice is required to be published in the local newspaper at least ten (10) days before the meeting when the budget is considered on second reading for adoption. At the hearings and work sessions, City Council gives all interested persons an opportunity to be heard, for or against, any planned expenditure or revenue. The City Council will normally approve the tax rate for the coming year and adopt the budget ordinance during the same meeting, except in reappraisal years when the tax rate is normally approved later in the year following certification by the state of the tax roll.

A schedule of the budget process is outlined on Page B-2.

FY 2012 BUDGET CALENDAR

Date	Activity	Responsibility
12/1/10 - 1/31/11	Preparation of five-year Capital Improvements Program (FY 2012-2016)	Community Development, Community Relations, Finance, Fire, Human Resources, Legal, Parks & Recreation, Police, Public Works, Board of Education
1/13/11 - 1/31/11	Preparation of department goals and objectives and budget worksheets	Community Development, Community Relations, Finance, Fire, Human Resources, Legal, Parks & Recreation, Police, Public Works
2/1/11 - 2/4/11	Submission of Proposed Capital Improvements Program to City Manager for preliminary review and approval	City Manager, Finance, Public Works
2/15/11	Capital Improvements Program Work Session	City Council, City Manager
2/14/11 - 2/25/11	Internal budget hearings	City Manager, Finance, Human Resources, Responsible Departments
3/15/11	Goals and Objectives Work Session	City Council, City Manager
3/16/11 - 4/12/11	Finalize and print Proposed Budget	Finance
4/13/11	Forward Proposed Budget to City Council	City Manager
4/19/11	Budget Work Session	City Council, City Manager
4/22/11	Submission of total expenditures for Board of Education funds to City staff	Board of Education, Finance
5/3/11	First budget reading	City Council
5/4/11	Submission of detailed budgets for Board of Education funds to City staff	Board of Education, Finance
5/24/11	Publish notice of public hearing	Finance
6/7/11	Public hearing and second budget reading	City Council
6/8/11 - 6/30/11	Complete budget process and issue budget report	Finance

FINANCIAL POLICIES

The City has adopted a set of financial policies to provide a guide for financing cost-effective services, programs and capital needs. The policies also focus on keeping the tax rate stable and ensuring that fees and charges for services are established at appropriate levels as prescribed by approved financial objectives. The components of the financial plan are briefly described in the following section.

Operating Budget Policies

1. The City will consider as its highest priority the maintenance of basic municipal services and facilities necessary to meet the needs of its residential, institutional, commercial and industrial citizens. A basic municipal service or action is one that would not be provided without governmental action, and one that is either:

    - Essential to public health, welfare, or safety; or
    - Necessary in order to avoid irreparable damage to City resources; or
    - A service the absence of which the City would be generally unacceptable to its residents.

2. The appropriated annual budget for each fund will be balanced and expenditures will match revenues. Fund balance and net assets may be used as a revenue source to balance a budget.

3. The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

4. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' obligations. In particular, the City will continue the scheduled level of maintenance and replacement for its infrastructure and fleet.

5. Enterprise Funds (Water and Sewer) will be self-supporting for operating and capital expenses and receive no General Fund tax support.

6. All departments of the City will continue periodically to examine and effect changes in program delivery responsibilities or management which would improve productivity, lower costs, enhance service, and further communication with the public.

7. The City will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.

Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.

8. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

9. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any personnel reduction will be scheduled to come permanently from attrition.

10. The City will aggressively seek state and federal funds that are available for capital projects.

11. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.

12. The City will take steps to continue to increase citizen involvement in the ongoing planning, programming and budgeting process.

13. The City will continue to fund progressive career development programs for all employees and improve the leadership, motivational and communication skills of all supervisory personnel.

Capital Improvement Plan (CIP) Policies

1. The City will develop a five-year Capital Improvements Plan and update it annually.

2. The City will enact an annual capital improvement budget based on the multi-year CIP.

3. The City will schedule capital improvements in accordance with the adopted Capital Improvement Plan if deemed economically feasible during the budget finalization process.

4. The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.

5. The CIP will identify realistic funding sources for each capital improvement project proposal before submittal to City Council for review.

Revenue Policies

1. The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source. Efforts will be made to diversify the revenue base and to reduce dependency on property taxes and intergovernmental transfers.

2. The City will follow an aggressive policy of collecting revenues.

3. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

4. The City will estimate its annual revenues by a conservative, objective, and analytical process.

5. All charges for services, fees and licenses will be reviewed annually and, whenever possible, adjustments will be made.

6. The City will consider the establishment of new user fees as an alternative to property tax funding. Before implementation of new user fees, the City will first determine the cost of administering and collecting the fee, what other jurisdictions are charging for similar fees, the purpose of the fee, and if it can be accomplished.

7. The City will aggressively seek federal and state grants. These revenues will be targeted as much as possible to capital improvements.

8. The City will ensure that a fair proportion of all state and county shared taxes and revenue are received.

9. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

10. Non-recurring revenues will be used only to fund non-recurring expenditures.

Reserve Policies

The City will maintain an adequate, unreserved fund balance to accommodate unanticipated expenditures, expenditures of non-recurring nature, unanticipated revenue declines, or revenues for special opportunities. For the General Fund, the City will maintain, at a minimum, an unreserved fund balance equal to three-months of total appropriated General Fund expenditures and transfers; with a target unreserved balance of four months.

Debt Policies

1. Long-term borrowing will only be utilized for capital improvements or capital projects that cannot be financed with current revenues; or when the benefits are determined best to share over-time, by citizens benefiting from the improvement or project. Long-term debt will not be issued to finance current operations.

2. When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

3. Fixed and variable rate debt will be used as deemed appropriate. The ratio of variable to fixed rate debt will generally not exceed 35% of the total par amount. The risk associated with variable rate debt will be managed through proper interest rate budgeting and fund balance reserves. The City does not currently anticipate using interest rate swaps or hedges; however, if and when a decision is made to do so, a policy formalizing guidelines for use will be established in accordance with Tennessee statutes and guidelines. The policy will include but not be limited to, permitted instruments; risk analysis; risk limits; procurement, swap counterparties; execution and ongoing management; swap documentation; and reporting & disclosure.

4. Debt instruments will be structured to allow future flexibility and market interest by including the Optional Redemption Features and Optional Bidding on Bond Insurance.

5. The City will utilize the form of borrowing that is most cost effective, including not only interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.

6. Debt management shall provide for the protection of bond ratings, the maintenance of adequate debt service reserves and compliance with debt instrument provisions.

7. The City will follow a policy of full disclosure on every financial report and bond prospectus.

8. The City will maintain good communications with bond rating agencies regarding the City's financial position.

9. A plan of refunding must be submitted in advance to the Tennessee Comptroller's Office before the refinancing of existing debt may proceed.

10. Neither the City Charter nor Tennessee statute limits the amount of debt which the City may issue. Nevertheless, prudence will be displayed in the use of debt so as to not unduly saddle tax payers or rate payers in the retirement of debt.

Investment Polices

1. Investments will be made in conformance with policies set by Tennessee Code Annotated. All investments will address safety, liquidity and yield, in that order. Interest earned from investment of funds is distributed according to ownership of invested funds. Investment management will strive to maximize the return on City monies, keeping in mind the higher policy controls for safety and liquidity.

2. Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.

3. The accounting system will provide regular information concerning cash positions and investment performance.

Accounting Policies

1. The accounting and financial reporting systems will maintain records on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government.

2. Monthly and annual financial reports will present a summary of financial activity by major types of funds.

3. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies

1. Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.

2. Purchases will be made in an impartial, economical, competitive, and efficient manner.

3. Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, quality of product, and timeliness of delivery will be considered as much as price when making purchasing decisions.

4. Preference will be given to purchases of like quality and price to vendors who maintain a place of business within the City of Bristol.

BUDGET FORMAT

The budget document provides historical, present, and future comparisons of revenues and expenditures; allocations of resources – both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

Budget Organization

The budget is organized to provide a summary of the total budget within the schedule pages, with revenues and expenditures for each fund. The remaining portion of the budget consists of information on capital projects, debt service, other programs, and summaries for each individual department. Ordinance and legal requirements, a personnel schedule, and glossary are likewise included.

Financial Structure

The City accounts are organized by fund, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into seven generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are ones through which most governmental functions are financed. The following is a brief description of the fund types for governmental funds:

General Fund

The General Fund is the principal operating fund of the City and is primarily funded with taxes, licenses and permits, user fees and intergovernmental monies. Expenditures account for the normal recurring activities of the city (i.e., police, fire, public works, parks and recreation, and administration).

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City operates eleven Special Revenue Funds.

1. The General Purpose School Fund accounts for general operation of the Bristol Tennessee City Schools. Two related funds include the School Federal Projects Fund and School Nutrition Fund.

2. The Community Development Grant Fund accounts for activities related to the Community Development Block Grant and other community development programs.

3. The Drug Fund accounts for drug enforcement and education activities.

4. The Grant Fund accounts for activities related to the various grants within the general government of the City (i.e., police, fire, parks and recreation).

5. The Home Consortium Fund accounts for the activities related to the grant from the United States Department of Housing and Urban Development.

6. The Solid Waste Fund accounts for the collection of fees and services related to garbage collection and disposal.

7. The State Street Aid Fund is primarily supported by a state-levied gasoline tax. Its major expenses are street resurfacing and sidewalk replacement projects.

8. The Transportation Grant Fund accounts for all MPO and transit-related operating, capital, and planning grants.

9. The Viking Hall Fund accounts for the activities (shows and special events) and administration of Viking Hall. Revenue is derived from ticket and related show sales and from a contribution from the General Fund.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on long-term general obligation debt not serviced by an Enterprise Fund. This debt obligation is serviced primarily by the General Fund.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The primary funding source for Capital Projects Funds is from proceeds from general obligation bond and note issuances and transfers from the General Fund. The City currently has three Capital Projects Funds. One fund is used to account for building and improvement projects related specifically to municipal operations, the second fund is used to account for equipment for municipal operations, and the third fund is used to account for school capital related projects.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Brief descriptions of the three enterprise funds are listed below.

1. The Water Fund accounts for the production and delivery of water to utility customers.

2. The Sewer Fund provides for the collection, treatment and disposal of sewage.

3. The Demolition Landfill Fund accounts for the disposal of fill related to demolition activities and closure and post-closure care costs.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to another department of the City on a cost-reimbursement basis. The Health Insurance Fund is an internal service fund, which accounts for revenues and expenditures for health-related expenditures for employees and dependents.

Joint Venture – Joint Sewerage System

The Joint Sewerage System is a proprietary fund used to account for the operations of the Bristol Regional Wastewater Treatment Plant, which is jointly owned and funded through the sewer revenue collection by Bristol, Tennessee and Bristol, Virginia. The City of Bristol Tennessee is responsible for the management of the facility.

Basis for Budgeting

Budgets for all Governmental Funds (General, Special Revenue, Debt Service and Capital Projects Funds) and Proprietary Funds (Enterprise and Internal Service) are adopted on a basis consistent with generally-accepted accounting principles (GAAP). All Governmental Funds are budgeted using the modified accrual basis of accounting, and Proprietary Funds are budgeted using the accrual basis of accounting. The City utilizes the same basis for budgeting as accounting. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted or as amended by City Council.

Budgets for all Governmental Funds are approved by City Council and adopted as legal appropriation levels for those funds for that fiscal year. The appropriation ordinance for fiscal year 2012 is presented in the Appendix section of the final document. A total fund expenditure amount for each Governmental Fund, exclusive of operating transfers, is approved by City Council as the legal appropriation for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council. Expenditures may not exceed appropriations at the fund level. All transfers in excess of $10,000 from contingency accounts require City Council approval.

Amendments which revise the total expenditures of any fund may occur at any time during the fiscal year after a public hearing before the City Council. The hearing must be advertised in a local newspaper with ten days notice.

Formal budgetary integration is employed as an ongoing management control device for Governmental Funds. Budgetary control is also achieved for the Debt Service Fund through general obligation bond indenture provisions.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting according to generally accepted accounting principles (GAAP). Revenues are recognized when susceptible to accrual (when they become measurable and available). "Measurable" means the amount of the transaction can be determined. "Available" means they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues have an availability period of one year. Property taxes are recognized as revenues in the year they are levied, even though the receivable is recognized in the prior period when the enforceable legal claim arises. Property taxes recognized as receivable before the period of revenue recognition are reported as deferred revenues. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are accrued and recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period are accrued as revenue in the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB 33, certain revenues are required to be recognized as a receivable and either as revenue or deferred revenue, depending upon revenue recognition policies. Receivables and the related revenue are not recorded for penalties, fines and forfeitures, and clerk's fees for business tax due to the immaterial amount.

Gross receipts tax, minimum business tax, and corporate (bank) excise taxes that were earned but not received by the current fiscal year end are not recorded because they are not estimatible.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, which are recognized when due. All proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they occur.

The budgetary accounting basis follows GAAP. The budget is prepared to match the City's comprehensive annual financial report. A comparison of fund expenditures and revenues are compiled on a GAAP and budget basis. Budgeting control is maintained at the activity level through the use of purchase orders. All annual appropriations lapse at year-end.

Budget Preparation Schedule

The City follows the procedures outlined below in adopting the annual budget:

1. In February, the five-year Capital Improvement Plan is reviewed with City Council in a work session.

2. At the March work session, the draft Goals and Objectives program is reviewed with City Council. The Goals and Objectives program is the planned work plan for the coming year.

3. In early April, the City Manager submits to the City Council a proposed operating and capital budget, including the final work plan. The operating and capital budget includes proposed expenditures and the means of financing them.

4. One or more work sessions are held in April to review the draft spending plan and work plan.

5. Based on the discussion of City Council in work session, the budget or work plan may be modified and readied for adoption.

6. First reading of the budget takes place at the May City Council meeting. The public is invited to comment.

7. A public hearing is conducted prior to second reading in June to obtain additional citizen comment.

8. The appropriation ordinance and budget is approved by City Council in June and legally becomes effective 23 days following passage effective July 1, 2011.

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Financial Summaries

EXPENDITURE CHANGES BY FUND
FISCAL YEAR 2012

Fund	FY 2011	FY 2012	Change	
			Dollars	Percent
General Fund	20,216,864	20,770,243	553,379	2.7
General Purpose School Fund	33,186,008	32,564,808	(621,200)	(1.9)
Federal Projects Fund	2,900,145	3,190,556	290,411	10.0
School Nutrition Fund	2,079,000	2,044,000	(35,000)	(1.7)
Community Development Grant Fund	368,503	308,317	(60,186)	(16.3)
Drug Fund	76,154	80,158	4,004	5.3
Grant Fund	548,769	556,823	8,054	1.5
Home Consortium Fund	2,131,475	2,560,262	428,787	20.1
Solid Waste Fund	1,515,742	1,566,587	50,845	3.4
State Street Aid Fund	832,000	855,000	23,000	2.8
Transportation Grant Fund	1,307,868	804,593	(503,275)	(38.5)
Viking Hall Fund	614,177	527,168	(87,009)	(14.2)
Debt Service Fund	2,195,952	3,138,586	942,634	42.9
Capital Projects - Equipment Fund	1,417,000	1,310,224	(106,776)	100.0
Capital Projects - Facilities Fund	1,733,643	2,301,511	567,868	32.8
School Capital Projects Fund	3,500,000	5,116,972	1,616,972	46.2
Water Fund	4,218,705	4,351,932	133,227	3.2
Sewer Fund	4,674,824	4,806,775	131,951	2.8
Demolition Landfill Fund	498,204	626,757	128,553	25.8
TOTAL - ALL FUNDS	84,015,033	87,481,272	3,466,239	4.1

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

FISCAL YEAR 2012 - ALL FUNDS

	General	General Purpose School	Federal Projects	School Nutrition	Community Development Grant	Drug	Grant	HOME Consortium	Solid Waste
REVENUES:									
Taxes	20,865,115	13,296,355							
Licenses & Permits	263,235								
Intergovernmental	3,325,284	14,997,706	3,190,556	1,276,000	283,317		418,264	2,525,262	
Charges for Services	1,040,950	260,000		762,000					1,511,500
Revenue from Use of Facilities	286,160								
Fines & Forfeitures	376,845					26,500			
Investment Earnings	25,000					25			
Other	45,900	547,766		6,000	25,000	1,000	110,590	35,000	25,000
Total Revenues	26,228,489	29,101,827	3,190,556	2,044,000	308,317	27,525	528,854	2,560,262	1,536,500
EXPENDITURES:									
City Council	119,201								
City Manager	889,980								
Community Development	489,242				308,317			2,560,262	
Community Relations	383,791								
Finance	781,538						3,000		
Fire	3,836,534								
Human Resources	329,683								
Instruction & Support		31,464,808	3,190,556	2,044,000					
Legal	120,638								
Other	1,182,398								
Parks and Recreation	3,200,693						67,590		
Police	6,500,149					80,158	486,233		
Public Works	2,936,396								1,566,587
Depreciation and Amortization									
Capital Projects		1,100,000							
Debt Service									
Total Expenditures	20,770,243	32,564,808	3,190,556	2,044,000	308,317	80,158	556,823	2,560,262	1,566,587
OTHER FINANCING SOURCES AND USES:									
Bonds Payable									
Bond Issue Costs									
Note Payable									
BTES Tax Payments-in-lieu	1,740,000								
Transfers In	686,875	4,417,255				6,500	27,969		32,000
Transfers Out	(8,580,002)	(1,097,434)							
Total Other Financing Sources and Uses	(6,153,127)	3,319,821	0	0	0	6,500	27,969	0	32,000
Net Change in Fund Balances	(694,881)	(143,160)	0	0	0	(46,133)	0	0	1,913
ESTIMATED FUND BALANCE (BEGINNING)	13,327,974	7,677,855	0	1,151,641	0	46,133	0	0	2,758
ESTIMATED FUND BALANCE (ENDING)	12,633,093	7,534,695	0	1,151,641	0	0	0	0	4,671

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE (Continued)

FISCAL YEAR 2012 - ALL FUNDS

State Street Aid	Transportation Grant	Viking Hall	Debt Service	Equipment Capital Projects	Facilities Capital Projects	School Capital Projects	Water	Sewer	Demolition Landfill	Total All Funds
										34,161,470
										263,235
716,500	657,088				908,511					28,298,488
		16,500					4,519,250	4,875,790	162,000	13,147,990
		406,000								692,160
										403,345
1,000		50			2,000	12,000	500	3,500		44,075
	24,000	5,000			407,000		135,000	876,000	2,000	2,245,256
717,500	681,088	427,550	0	0	1,317,511	12,000	4,654,750	5,755,290	164,000	79,256,019
										119,201
	199,205									1,089,185
										3,357,821
		527,168								910,959
										784,538
										3,836,534
										329,683
										36,699,364
										120,638
			25,000				771,133	2,766,579	1,181	4,746,291
										3,268,283
										7,066,540
855,000	540,732						2,386,132	960,208	337,376	9,582,431
							855,000	745,000	278,000	1,878,000
	64,656			1,310,224	2,301,511	5,116,972				9,893,363
			3,113,586				98,667	69,988	10,200	3,292,441
855,000	804,593	527,168	3,138,586	1,310,224	2,301,511	5,116,972	4,110,932	4,541,775	626,757	86,975,272
				253,750						253,750
				(3,750)						(3,750)
						2,500,000				2,500,000
										1,740,000
123,513	179,380	100,000	3,138,586	809,001	385,232	200,000			300,000	10,406,311
	(55,875)				(200,000)		(241,000)	(265,000)		(10,439,311)
123,513	123,505	100,000	3,138,586	1,059,001	185,232	2,700,000	(241,000)	(265,000)	300,000	4,457,000
(13,987)	0	382	0	(251,223)	(798,768)	(2,404,972)	302,818	948,515	(162,757)	(3,262,253)
380,835	0	10,867	0	501,223	798,768	2,404,972	19,702,039	31,959,191	684,245	78,648,501
366,848	0	11,249	0	250,000	0	0	20,004,857	32,907,706	521,488	75,386,248

GENERAL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Taxes	20,931,391	21,529,448	20,779,511	20,654,684	20,865,115	85,604	0.4
Licenses and Permits	206,532	135,954	172,415	186,385	263,235	90,820	52.7
Intergovernmental	4,059,932	3,079,657	3,139,838	3,429,057	3,325,284	185,446	5.9
Charges for Services	1,018,231	1,077,072	940,670	981,906	1,040,950	100,280	10.7
Revenue from Use of Facilities	293,593	291,690	325,910	422,560	286,160	(39,750)	(12.2)
Fines and Forfeitures	343,751	367,615	365,770	367,212	376,845	11,075	3.0
Investment Earnings	100,337	25,688	25,000	22,000	25,000	-	0.0
Other	48,897	94,441	47,100	46,850	45,900	(1,200)	(2.5)
Sale of Property Held For Resale	-	-	-	600,000	-	-	0.0
Total Revenues	27,002,664	26,601,565	25,796,214	26,710,654	26,228,489	432,275	1.7
EXPENDITURES							
City Council	111,087	109,835	126,799	116,016	119,201	(7,598)	(6.0)
City Manager	650,663	617,755	720,754	797,021	889,980	169,226	23.5
Community Development	527,196	447,519	484,051	464,323	489,242	5,191	1.1
Community Relations	533,990	344,230	360,507	347,724	383,791	23,284	6.5
Finance	681,135	711,343	758,504	756,292	781,538	23,034	3.0
Fire	4,021,883	3,813,282	3,784,267	3,733,221	3,836,534	52,267	1.4
Human Resources	446,225	301,066	313,694	315,303	329,683	15,989	5.1
Legal	100,693	99,607	119,740	118,629	120,638	898	0.7
Other	1,083,704	1,113,602	1,132,853	1,171,335	1,182,398	49,545	4.4
Parks and Recreation	2,858,712	3,119,460	3,065,870	3,170,505	3,200,693	134,823	4.4
Police	6,612,667	6,310,283	6,510,347	6,395,238	6,500,149	(10,198)	(0.2)
Public Works	3,181,593	2,809,351	2,839,478	2,893,128	2,936,396	96,918	3.4
Total Expenditures	20,809,548	19,797,333	20,216,864	20,278,735	20,770,243	553,379	2.7
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,193,116	6,804,232	5,579,350	6,431,919	5,458,246	(121,104)	(2.2)
OTHER FINANCING SOURCES (USES)							
Transfer from Electric Fund	1,444,412	1,558,418	1,600,000	1,646,426	1,740,000	140,000	8.8
Transfer from Water Fund	252,789	200,000	200,000	200,000	241,000	41,000	20.5
Transfer from Sewer Fund	250,448	256,329	265,000	283,809	265,000	-	0.0
Transfer from General Purpose School Fund	-	125,000	125,000	125,000	125,000	-	0.0
Transfer from Grant Fund	2,071	-	-	-	-	-	0.0
Transfer from Transportation Grant Fund	-	61,529	63,750	55,875	55,875	(7,875)	(12.4)
Transfer to General Purpose School Fund	(3,806,000)	(3,806,000)	(3,914,000)	(3,914,000)	(3,979,755)	(65,755)	1.7

GENERAL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OTHER FINANCING SOURCES (USES) (CONTINUED)							
Transfer to General Purpose School Fund for Capital Expenditures	(250,000)	(750,000)	(250,000)	(250,000)	(437,500)	(187,500)	75.0
Transfer to School Capital Projects Fund	(308,004)	(800,000)	-	-	-	-	0.0
Transfer to Capital Projects Fund - Equipment	-	-	(567,000)	(548,137)	(809,001)	(242,001)	42.7
Transfer to Capital Projects Fund - Facilities	(275,000)	(300,000)	(304,000)	(300,000)	(185,232)	118,768	(39.1)
Transfer to Debt Service Fund	(1,245,485)	(1,987,137)	(2,195,952)	(2,375,532)	(2,366,152)	(170,200)	7.8
Transfer to Demolition Landfill Fund	(237,000)	(450,000)	(300,000)	(450,000)	(300,000)	-	0.0
Transfer to Drug Fund	-	-	(12,500)	(5,562)	(6,500)	6,000	(48.0)
Transfer to Employee Insurance Fund	-	-	(29,500)	(25,000)	(33,000)	(3,500)	11.9
Transfer to Grant Fund	(40,505)	(26,359)	(18,054)	(26,161)	(27,969)	(9,915)	54.9
Transfer to Solid Waste Fund	(20,000)	(27,000)	(60,000)	(25,000)	(32,000)	28,000	(46.7)
Transfer to State Street Aid Fund	-	(124,126)	(125,193)	(122,723)	(123,513)	1,680	(1.3)
Transfer to Transportation Grant Fund	-	(164,719)	(167,743)	(155,446)	(179,380)	(11,637)	6.9
Transfer to Viking Hall Fund	(120,000)	(65,000)	(175,000)	(140,000)	(100,000)	75,000	(42.9)
Total Other Financing Sources (Uses)	(4,352,274)	(6,299,065)	(5,865,192)	(6,026,451)	(6,153,127)	(287,935)	(4.9)
Net Changes In Fund Balances	1,840,842	505,167	(285,842)	405,468	(694,881)	(409,039)	143.1
FUND BALANCE (BEGINNING)	10,576,497	12,417,339	12,182,982	12,922,506	13,327,974	1,144,992	9.4
FUND BALANCE (ENDING)	12,417,339	12,922,506	11,897,140	13,327,974	12,633,093	735,953	6.2
TOTAL EXPENDITURES AND NET TRANSFERS	25,161,822	26,096,398	26,082,056	26,305,186	26,923,370	841,314	3.2

GENERAL FUND REVENUE SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
TAXES							
Real & Pers. Property Taxes	12,554,175	13,229,799	13,353,587	13,073,075	13,174,672	(178,915)	(1.3)
Public Utilities	363,741	362,011	355,000	365,135	350,000	(5,000)	(1.4)
Delinquent Taxes	358,362	471,579	300,000	400,000	400,000	100,000	33.3
Int & Penalty Prop. Taxes	188,695	399,667	170,000	185,000	180,000	10,000	5.9
Payments-in-Lieu - BVUB	624	624	624	624	624	-	0.0
Payments-in-Lieu - BTHRA	43,526	37,911	41,702	42,957	43,000	1,298	3.1
Payments-in-Lieu - Other	27,613	258,533	27,598	27,598	26,579	(1,019)	(3.7)
Local Sales Tax	4,852,821	4,481,873	4,300,000	4,400,000	4,500,000	200,000	4.7
Wholesale Beer Tax	638,181	629,392	630,000	635,000	635,000	5,000	0.8
Whsle Liquor Inspection	125,359	132,095	125,000	130,000	130,000	5,000	4.0
Minimum Business Tax	535,590	450,728	425,000	425,000	430,000	5,000	1.2
Interest & Penalty on Business	14,255	4,934	6,000	295	240	(5,760)	(96.0)
Gas Franchise Tax	415,977	329,077	350,000	295,000	295,000	(55,000)	(15.7)
CATV Franchise	369,588	324,127	320,000	325,000	325,000	5,000	1.6
Hotel/Motel Tax	442,884	417,098	375,000	350,000	375,000	-	0.0
TOTAL LOCAL TAXES	20,931,391	21,529,448	20,779,511	20,654,684	20,865,115	85,604	0.4
LICENSES AND PERMITS							
Beer Permit Fees	18,123	21,913	20,000	18,500	20,000	-	0.0
Building Permits	112,890	78,846	100,000	125,000	187,000	87,000	87.0
Campground Permits	8,600	8,600	9,500	9,500	9,500	-	0.0
Electrical Permits	16,386	5,412	10,000	9,000	13,500	3,500	35.0
Plumbing Permits	9,564	3,761	6,000	4,700	7,000	1,000	16.7
Mechanical Permits	23,841	7,028	15,000	8,800	13,200	(1,800)	(12.0)
Other Permits	17,128	10,394	11,915	10,885	13,035	1,120	9.4
TOTAL LICENSES & PERMITS	206,532	135,954	172,415	186,385	263,235	90,820	52.7
INTERGOVERNMENTAL							
TVA In-Lieu Payments	247,475	284,878	310,000	291,356	295,000	(15,000)	(4.8)
Transit System Grant	199,545	-	-	-	-	-	0.0
Transit Vehicle Grants	16,151	-	-	-	-	-	0.0
State Trans. Planning Funds	252,621	-	-	-	-	-	0.0
Title 3 - Senior Citizens Access	68,671	-	-	-	-	-	0.0
State Sales Tax	1,666,342	1,636,059	1,630,000	1,685,000	1,730,000	100,000	6.1
State Income Tax	523,389	473,258	350,000	400,000	400,000	50,000	14.3
State Beer/Mixed Drink Tax	125,952	105,358	105,000	110,000	112,500	7,500	7.1
State Excise Tax	66,185	106,301	52,000	100,000	100,000	48,000	92.3
State Gas & Motor Fuel Tax	54,671	54,909	55,000	55,000	56,000	1,000	1.8
State Highway Maintenance	155,626	54,559	125,000	125,319	125,000	-	0.0
Telecommunications Tax	2,967	2,219	2,500	1,800	2,000	(500)	(20.0)
Police Supplement Grant	37,800	-	36,000	38,400	38,400	2,400	6.7
Fire Grants	223,591	195,280	123,000	112,000	90,000	(33,000)	(26.8)
Fire Supplement Grant	34,800	-	30,600	33,000	33,000	2,400	7.8
Other Grants	1,234	2,000	2,400	2,500	2,500	100	4.2
Job Access Grant	79,486	-	-	-	-	-	0.0
Sullivan Co. Park Grant	25,000	-	23,750	50,000	25,000	1,250	5.3
Sullivan Co. Fire Dept.	116,408	-	110,588	232,816	116,408	5,820	5.3
Farmers' Market Contributions	19,000	11,500	19,000	26,000	19,000	-	0.0
E911 Contract Fees	143,018	153,336	165,000	165,866	180,476	15,476	9.4
TOTAL INTERGOVERNMENTAL	4,059,932	3,079,657	3,139,838	3,429,057	3,325,284	185,446	5.9

GENERAL FUND REVENUE SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
CHARGE FOR SERVICES							
Ambulance Services	637,414	743,480	600,000	650,000	700,000	100,000	16.7
Accident Reports	6,693	2,690	2,500	2,500	2,500	-	0.0
Advertising	1,308	-	-	-	-	-	0.0
Alcohol Education Class	550	1,055	1,000	650	1,000	-	0.0
Attorney Fees - Clerk and Master	16,207	14,069	12,000	15,000	15,000	3,000	25.0
Class Reimbursements	8,578	6,295	6,000	5,000	5,000	(1,000)	(16.7)
Community Development Fees	2,003	2,751	5,000	3,250	5,000	-	0.0
Concessions	71,759	67,518	74,000	74,000	74,000	-	0.0
Demolition and Lawn Mowing Fees	1,540	2,435	2,300	2,500	2,500	200	8.7
Downtown Center	44,478	12,055	25,000	16,000	16,000	(9,000)	(36.0)
Fingerprinting Charges	2,280	1,890	2,000	1,500	2,000	-	0.0
Fire Personnel Charges	1,860	6,227	7,000	6,000	6,000	(1,000)	(14.3)
Nature Center Camp Fees	2,368	2,923	2,000	2,000	2,000	-	0.0
Other	2,878	7,781	5,570	4,006	4,950	(620)	(11.1)
Other Recreation Fees	19,338	23,764	20,000	25,000	25,000	5,000	25.0
Maintenance Contract for Viking Hall	72,000	80,234	80,000	80,000	80,000	-	0.0
Plan Review Fees	11,564	5,417	7,500	11,000	16,500	9,000	120.0
Police Security Charges	20,215	15,976	12,000	15,000	15,000	3,000	25.0
Recording Fee - Business Tax	7,367	4,686	6,000	100	100	(5,900)	(98.3)
Steele Creek Golf Course	19,783	27,101	25,800	23,400	23,400	(2,400)	(9.3)
Traffic School and Admin. Fees	43,050	48,725	45,000	45,000	45,000	-	0.0
Transit System Fares	24,998	-	-	-	-	-	0.0
TOTAL CHARGE FOR SERVICES	1,018,231	1,077,072	940,670	981,906	1,040,950	100,280	10.7
REVENUE FROM USE OF FACILITIES							
Farmers' Market	4,117	4,245	3,600	2,000	2,000	(1,600)	(44.4)
Other	320	3,880	5,850	3,100	6,700	850	14.5
Parking Lot Fees	1,041	10,920	5,460	5,460	5,460	-	0.0
Pool Recreation Fees	35,204	36,742	30,000	35,000	35,000	5,000	16.7
Shelby Square Rentals	-	-	-	150,000	-	-	100.0
Steele Creek Park Fees	75,299	73,963	94,000	72,000	82,000	(12,000)	(12.8)
Steele Creek Golf Course	154,362	144,105	172,000	145,000	145,000	(27,000)	(15.7)
Whitetop Park Recreation Fees	23,250	17,835	15,000	10,000	10,000	(5,000)	(33.3)
TOTAL REVENUE FROM USE OF FACILITIES	293,593	291,690	325,910	422,560	286,160	(39,750)	(12.2)
FINES & FORFEITURES							
Fines & Forfeitures	148,770	152,867	151,200	151,800	161,200	10,000	6.6
Court Costs	187,097	202,143	195,000	168,635	169,000	(26,000)	(13.3)
Other	3,524	9,447	15,570	42,777	42,645	27,075	173.9
Juvenile Court Costs	4,360	3,158	4,000	4,000	4,000	-	0.0
TOTAL FINES & FORFEITURES	343,751	367,615	365,770	367,212	376,845	11,075	3.0
INVESTMENT EARNINGS							
Investment Earnings	100,337	25,688	25,000	22,000	25,000	-	0.0
TOTAL INVESTMENT EARNINGS	100,337	25,688	25,000	22,000	25,000	0	0.0

GENERAL FUND REVENUE SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OTHER REVENUE							
Sale of Municipal/Industrial Prop.	11,268	30,829	10,000	10,000	10,000	-	0.0
Miscellaneous	37,629	63,612	37,100	36,850	35,900	(1,200)	(3.2)
TOTAL OTHER REVENUE	48,897	94,441	47,100	46,850	45,900	(1,200)	(2.5)
SALE OF PROPERTY HELD FOR RESALE							
Sale of Resale Property	-	-	-	600,000	-	-	0.0
TOTAL INVESTMENT EARNINGS	0	0	0	600,000	0	0	0.0
TOTAL REVENUES	27,002,664	26,601,565	25,796,214	26,710,654	26,228,489	432,275	1.7
OTHER FINANCING SOURCES							
Payments-in-Lieu - Electric Segment	1,388,699	1,477,908	1,520,000	1,549,794	1,638,150	118,150	7.8
Payments-in-Lieu - Cable Segment	22,143	24,727	25,000	35,779	37,711	12,711	50.8
Payments-in-Lieu - Phone Segment	33,570	55,783	55,000	60,853	64,139	9,139	16.6
Payments-in-Lieu - Water Fund	252,789	200,000	200,000	200,000	241,000	41,000	20.5
Payments-in-Lieu - Sewer Fund	250,448	256,329	265,000	283,809	265,000	-	0.0
Transfer from General Purpose School Fund	-	125,000	125,000	125,000	125,000	-	0.0
Transfer from Grant Fund	2,071	-	-	-	-	-	0.0
Transfer from Transportation Grant Fund	-	61,529	63,750	55,875	55,875	(7,875)	(12.4)
TOTAL OTHER FINANCING SOURCES	1,949,720	2,201,276	2,253,750	2,311,110	2,426,875	173,125	7.7
TOTAL REVENUES AND OTHER FINANCING SOURCES	28,952,384	28,802,841	28,049,964	29,021,764	28,655,364	605,400	2.2

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
County Taxes/Licenses	13,131,964	13,061,941	13,091,100	13,091,100	13,296,355	205,255	1.6
Charges for Services	270,433	261,016	260,000	260,000	260,000	-	0.0
State Education Funds	14,097,376	14,096,859	14,321,209	14,321,209	14,938,944	617,735	4.3
Federal Funds Through State	52,642	34,973	555,435	555,435	58,762	(496,673)	(89.4)
Other Local Revenue	265,365	414,626	437,566	437,566	547,766	110,200	25.2
Total Revenues	27,817,780	27,869,415	28,665,310	28,665,310	29,101,827	436,517	1.5
EXPENDITURES							
Regular Education Instruction	15,284,010	15,294,053	16,230,134	16,222,586	16,173,658	(56,476)	(0.3)
Alternate School	155,133	122,944	134,083	134,083	134,063	(20)	0.0
Special Education Instruction	1,828,326	1,573,584	1,897,610	1,897,610	1,935,919	38,309	2.0
Vocational Education Instruction	941,481	949,117	993,704	993,704	1,012,797	19,093	1.9
Student Body	4,743	3,202	5,000	5,000	5,000	-	0.0
Total Direction Instruction	18,213,693	17,942,900	19,260,531	19,252,983	19,261,437	906	0.0
Attendance	168,023	162,176	162,511	162,511	172,107	9,596	5.9
Health Services	136,409	243,489	280,608	280,608	284,865	4,257	1.5
Other Student Support	663,085	742,330	781,303	781,303	267,434	(513,869)	(65.8)
Regular Education Support	2,960,912	2,977,203	2,884,041	2,884,041	2,862,532	(21,509)	(0.7)
Special Education Support	167,759	175,289	183,275	183,275	181,750	(1,525)	(0.8)
Vocational Education Support	100,115	104,859	107,975	107,975	19,065	(88,910)	(82.3)
Total Instructional Support	4,196,303	4,405,346	4,399,713	4,399,713	3,787,753	(611,960)	(13.9)
Board of Education	524,297	543,623	564,487	564,487	572,778	8,291	1.5
Office of the Director of Schools	386,224	290,622	313,808	313,808	312,649	(1,159)	(0.4)
Office of the Principal	1,946,424	2,119,636	2,233,350	2,233,350	2,656,043	422,693	18.9
Fiscal Services	428,065	340,461	372,435	372,435	376,512	4,077	1.1
Total Administration	3,285,010	3,294,342	3,484,080	3,484,080	3,917,982	433,902	12.5
Operation of Plant	2,055,567	2,017,153	2,564,239	2,564,239	2,000,330	(563,909)	(22.0)
Maintenance of Plant	1,171,372	1,238,849	1,162,652	1,162,652	1,116,893	(45,759)	(3.9)
Total Operation and Maintenance	3,226,939	3,256,002	3,726,891	3,726,891	3,117,223	(609,668)	(16.4)
Transportation	794,625	729,745	815,962	815,962	836,904	20,942	2.6
School Nutrition	155,711	157,397	154,600	154,600	55,848	(98,752)	(63.9)
Total Operational Expenditures	29,872,281	29,785,732	31,841,777	31,834,229	30,977,147	(864,630)	(2.7)

GENERAL PURPOSE SCHOOL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
Community Services	14,557	3,621	13,000	13,000	6,000	(7,000)	(53.8)
Early Childhood	317,824	386,430	401,231	408,779	481,661	80,430	20.0
Noncapitalized Improvements and Other	-	39,739	-	-	-	-	0.0
Regular Capital Outlay	1,026,928	923,021	930,000	930,000	1,100,000	170,000	18.3
Total Expenditures	31,231,590	31,138,543	33,186,008	33,186,008	32,564,808	(621,200)	(1.9)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,413,810)	(3,269,128)	(4,520,698)	(4,520,698)	(3,462,981)	1,057,717	(23.4)
OTHER FINANCING SOURCES AND USES							
Transfer from General for Capital	250,000	250,000	250,000	250,000	437,500	187,500	75.0
Transfer from General for Operations	3,806,000	4,306,000	3,914,000	3,914,000	3,979,755	65,755	1.7
Transfer to General Fund	-	(125,000)	(125,000)	(125,000)	(125,000)	-	0.0
Transfer to Debt Service Fund	-	-	-	-	(772,434)	(772,434)	100.0
Transfer to Capital Projects Fund - Facilities	-	-	-	-	(200,000)	(200,000)	100.0
Transfer to School Capital Projects Fund	-	(958,293)	-	-	-	-	0.0
Total Other Financing Sources and Uses	4,056,000	3,472,707	4,039,000	4,039,000	3,319,821	(719,179)	(17.8)
Net Change in Fund Balances	642,190	203,579	(481,698)	(481,698)	(143,160)	338,538	(70.3)
UNRESERVED FUND BALANCE (BEGINNING)	7,313,784	7,955,974	5,670,025	8,159,553	7,677,855	2,007,830	35.4
UNRESERVED FUND BALANCE (ENDING)	7,955,974	8,159,553	5,188,327	7,677,855	7,534,695	2,346,368	45.2

FEDERAL PROJECTS FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Intergovernmental	3,950,872	3,466,826	2,900,145	2,900,145	3,190,556	290,411	10.0
Total Revenues	3,950,872	3,466,826	2,900,145	2,900,145	3,190,556	290,411	10.0
EXPENDITURES							
Regular Education Instruction	787,214	1,099,952	1,137,903	1,103,674	782,782	(355,121)	(31.2)
Alternate School Instruction	339,969	70,886	75,391	61,926	68,030	(7,361)	(9.8)
Special Education Instruction	738,390	1,416,675	1,089,061	1,102,526	921,364	(167,697)	(15.4)
Vocational Education Instruction	119,720	54,752	44,973	44,973	82,340	37,367	83.1
Total Direct Instruction	1,985,293	2,642,265	2,347,328	2,313,099	1,854,516	(492,812)	(21.0)
Health Services	24,719	24,089	28,408	28,408	15,426	(12,982)	(45.7)
Other Student Support	466,082	207,793	105,170	128,399	673,442	568,272	540.3
Regular Education Support	333,097	151,246	394,451	394,451	620,794	226,343	57.4
Alternate School Support	63,908	30,915	-	-	-	-	0.0
Special Education Support	14,043	42,879	21,500	31,500	24,000	2,500	11.6
Vocational Education Support	10,908	2,700	2,788	2,788	1,878	(910)	(32.6)
Total Instructional Support	912,757	459,622	552,317	585,546	1,335,540	783,223	141.8
Board of Education	-	17,160	-	-	-	-	0.0
Office of the Superintendent	-	19,530	-	-	-	-	0.0
Office of the Principal	70,747	1,747	-	-	-	-	0.0
Fiscal Services	42,375	14,819	-	-	-	-	0.0
Operation of Plant	8,735	105	-	-	-	-	0.0
Transportation	65,397	49,802	500	1,500	500	-	0.0
Community Services	213,674	15,707	-	-	-	-	0.0
Early Childhood	478,916	31,315	-	-	-	-	0.0
Regular Capital Outlay	172,978	214,754	-	-	-	-	0.0
Total Other	1,052,822	364,939	500	1,500	500	0	0.0
Total Expenditures	3,950,872	3,466,826	2,900,145	2,900,145	3,190,556	290,411	10.0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0.0
UNRESERVED FUND BALANCE (BEGINNING)	0	0	0	0	0	0	0.0
UNRESERVED FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

SCHOOL NUTRITION FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Intergovernmental	1,151,919	1,202,151	1,256,000	1,256,000	1,276,000	20,000	1.6
Charges for Services	831,726	730,349	811,000	811,000	762,000	(49,000)	(6.0)
Investment Earnings	7,554	18,620	-	-	-	-	0.0
Other	3,270	80	12,000	12,000	6,000	(6,000)	(50.0)
Total Revenues	1,994,469	1,951,200	2,079,000	2,079,000	2,044,000	(35,000)	(1.7)
EXPENDITURES							
School Food Service	1,843,796	1,860,225	2,079,000	2,079,000	2,044,000	(35,000)	(1.7)
Total Expenditures	1,843,796	1,860,225	2,079,000	2,079,000	2,044,000	(35,000)	(1.7)
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,673	90,975	0	0	0	0	0.0
UNRESERVED FUND BALANCE (BEGINNING)	888,151	1,069,876	1,069,876	1,151,641	1,151,641	81,765	7.6
Prior Period Adjustment	31,052	(9,210)	-	-	-	-	0.0
UNRESERVED FUND BALANCE	1,069,876	1,151,641	1,069,876	1,151,641	1,151,641	81,765	7.6

COMMUNITY DEVELOPMENT GRANT FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Community Development Block Grant Entitlement	-	-	255,469	185,469	213,317	(42,152)	(16.5)
CDBG Prior Years Entitlement	406,033	239,821	48,000	59,584	70,000	22,000	45.8
Emergency Shelter Grant	39,912	40,034	40,034	40,034	-	(40,034)	(100.0)
Program Income	30,238	34,025	25,000	23,725	25,000	-	0.0
Total Revenues	476,183	313,880	368,503	308,812	308,317	(60,186)	(16.3)
EXPENDITURES							
Housing Rehabilitation	208,086	120,591	120,969	104,682	154,157	33,188	27.4
Other Programs	188,178	112,792	151,500	117,736	111,500	(40,000)	(26.4)
Administration	40,007	40,463	56,000	46,360	42,660	(13,340)	(23.8)
Emergency Shelter Grant	39,912	40,034	40,034	40,034	-	(40,034)	(100.0)
Total Expenditures	476,183	313,880	368,503	308,812	308,317	(60,186)	(16.3)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0.0
FUND BALANCE (BEGINNING)	0	0	0	0	0	0	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

DRUG FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Fines & Forfeitures	32,931	17,276	12,500	5,562	6,500	(6,000)	(48.0)
Restitution & Seizures	195	34,500	10,000	37,000	20,000	10,000	100.0
Federally Forfeited Funds	-	8,898	-	1,758	-	-	0.0
State Forfeited Funds	4,486	-	-	-	-	-	0.0
Miscellaneous	1,800	2,400	-	505	1,000	1,000	100.0
Investment Earnings	1,228	26	50	25	25	(25)	(50.0)
Total Revenues	40,640	63,100	22,550	44,850	27,525	4,975	22.1
EXPENDITURES							
Personnel	-	2,496	2,518	2,518	2,518	-	0.0
Operating	38,100	45,680	64,303	49,325	68,307	4,004	6.2
Other	9,335	9,333	9,333	9,333	9,333	-	0.0
Capital Outlay	5,703	-	-	-	-	-	0.0
Total Expenditures	53,138	57,509	76,154	61,176	80,158	4,004	5.3
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,498)	5,591	(53,604)	(16,326)	(52,633)	971	1.8
OTHER FINANCING SOURCES AND USES							
Transfer from General Fund	-	-	12,500	5,562	6,500	(6,000)	(48.0)
Total Other Financing Sources and Uses	0	0	12,500	5,562	6,500	(6,000)	(48.0)
Net Change in Fund Balances	(12,498)	5,591	(41,104)	(10,764)	(46,133)	(5,029)	(12.2)
FUND BALANCE (BEGINNING)	63,804	51,306	68,864	56,897	46,133	(22,731)	(33.0)
FUND BALANCE (ENDING)	51,306	56,897	27,760	46,133	0	(27,760)	(100.0)

GRANT FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Federal:							
BZPP Grant	-	-	190,000	186,200	206,200	16,200	8.5
Bulletproof Vest Grant	4,540	2,199	1,000	2,108	7,500	6,500	650.0
COPS Grant	-	26,985	57,540	44,604	48,464	(9,076)	(15.8)
Farmers' Market Grant	1,016	13,713	4,000	1,287	-	(4,000)	(100.0)
Homeland Security Grants	-	-	84,000	94,935	48,600	(35,400)	(42.1)
JAG Grant - Firing Range	1,109	-	-	-	-	-	0.0
JAG Grant - Local	-	14,667	-	161	-	-	0.0
Stimulus Funding	-	50,149	19,000	10,851	-	(19,000)	(100.0)
Federal-thru-State and State:							
Byrnes Meth Grant	46,186	-	-	-	-	-	0.0
Farmers' Market Grant	19,432	10,000	10,000	10,000	10,000	-	0.0
Highway Safety Grant	29,172	21	-	5,000	60,000	60,000	100.0
Juvenile Accountability Grant - Youth	-	46,123	-	-	-	-	0.0
Safe Routes to School Program	-	-	25,000	-	-	(25,000)	(100.0)
STOP Grant	20,640	23,956	37,575	45,000	37,500	(75)	(0.2)
TN Historical Commission Grant	5,880	10,200	-	-	-	-	0.0
Tree Grants	5,934	5,000	-	-	-	-	0.0
Other:							
BTHRA Officer	25,000	50,000	50,000	50,000	50,000	-	0.0
Juvenile Court Grant	2,431	2,863	3,000	3,000	3,000	-	0.0
Project Safe Neighborhood Grant	5,694	4,829	-	-	-	-	0.0
Senior Center Grant	47,102	49,436	49,600	54,990	57,590	7,990	16.1
Total Revenues	214,136	310,141	530,715	508,136	528,854	(1,861)	(0.4)
EXPENDITURES							
Community Development:							
TN Historical Commission Grant	10,493	10,200	-	-	-	-	0.0
Community Relations:							
Farmers' Market Grants	20,448	23,713	14,000	11,287	-	(14,000)	(100.0)
Economic Development:							
Safe Routes to School Program	-	-	25,000	-	-	(25,000)	(100.0)
Finance:							
Juvenile Court Grant	2,431	2,863	3,000	3,000	3,000	-	0.0
Parks and Recreation:							
Farmers' Market Grants	-	-	-	-	10,000	10,000	100.0
Senior Center Grant	47,102	49,436	49,600	54,990	57,590	7,990	16.1
Tree Grants	7,170	5,000	-	-	-	-	0.0
Police:							
BTHRA Officer	22,929	52,155	54,529	54,053	57,969	3,440	6.3
BZPP Grant	-	-	190,000	186,200	206,200	16,200	8.5
Bulletproof Vest Grant	9,081	4,396	2,000	4,216	15,000	13,000	650.0
COPS Grant	-	26,985	57,540	44,604	48,464	(9,076)	(15.8)

GRANT FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
Highway Safety Grant	38,896	21	-	10,000	60,000	60,000	100.0
Homeland Security Grants	-	-	84,000	94,935	48,600	(35,400)	(42.1)
JAG Grant - Firing Range	1,109	-	-	-	-	-	0.0
JAG Grant - Local	-	14,667	-	161	-	-	0.0
Juvenile Accountability Grant - Youth	61,581	61,491	-	-	-	-	0.0
Police - Stimulus	-	50,150	19,000	10,851	-	(19,000)	(100.0)
Project Safe Neighborhood Grant	5,694	4,829	-	-	-	-	0.0
STOP Grant	25,636	30,594	50,100	60,000	50,000	(100)	(0.2)
Total Expenditures	252,570	336,500	548,769	534,297	556,823	8,054	1.5
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,434)	(26,359)	(18,054)	(26,161)	(27,969)	(9,915)	54.9
OTHER FINANCING SOURCES AND USES							
Transfer from General Fund	40,505	26,359	18,054	26,161	27,969	9,915	54.9
Transfer to General Fund	(2,071)	-	-	-	-	-	0.0
Total Other Financing Sources and Uses	38,434	26,359	18,054	26,161	27,969	9,915	54.9
Net Change in Fund Balances	0	0	0	0	0	0	0
FUND BALANCE (BEGINNING)	0	0	0	0	0	0	0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0

HOME CONSORTIUM FUND

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Department of Housing and Urban Development	1,350,061	1,294,873	1,381,875	238,488	1,381,875	0	0.0
Prior Year Entitlement	-	-	694,600	803,225	1,143,387	448,787	64.6
American Dream Downpayment Assistance Program	105,273	-	-	-	-	0	0.0
Program Income	37,906	70,617	55,000	26,057	35,000	(20,000)	(36.4)
Total Revenues	1,493,240	1,365,490	2,131,475	1,067,770	2,560,262	428,787	20.1
EXPENDITURES							
Other Programs	1,492,698	1,366,032	2,131,475	1,067,770	2,560,262	428,787	20.1
Total Expenditures	1,492,698	1,366,032	2,131,475	1,067,770	2,560,262	428,787	20.1
Excess (Deficiency) of Revenues Over (Under) Expenditures	542	(542)	0	0	0	0	0.0
FUND BALANCE (BEGINNING)	0	542	0	0	0	0	0.0
FUND BALANCE (ENDING)	542	0	0	0	0	0	0.0

SOLID WASTE FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Residential Refuse Service	1,330,900	1,333,288	1,338,000	1,358,500	1,412,000	74,000	5.5
Commercial Refuse Service	94,958	95,091	95,000	95,000	99,500	4,500	4.7
Other	25,628	28,342	23,000	25,000	25,000	2,000	8.7
Total Revenues	1,451,486	1,456,721	1,456,000	1,478,500	1,536,500	80,500	5.5
EXPENDITURES							
Refuse Collection	724,509	713,681	768,316	756,211	795,299	26,983	3.5
Brush and Bulk Collection	779,062	774,703	747,426	743,253	771,288	23,862	3.2
Total Expenditures	1,503,571	1,488,384	1,515,742	1,499,464	1,566,587	50,845	3.4
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,085)	(31,663)	(59,742)	(20,964)	(30,087)	29,655	(49.6)
OTHER FINANCING SOURCES AND USES							
Transfer from General Fund	20,000	27,000	60,000	25,000	32,000	(28,000)	(46.7)
Total Other Financing Sources and Uses	20,000	27,000	60,000	25,000	32,000	(28,000)	(46.7)
Net Change in Fund Balances	(32,085)	(4,663)	258	4,036	1,913	1,655	641.5
FUND BALANCE (BEGINNING)	35,470	3,385	2,906	(1,278)	2,758	(148)	(5.1)
FUND BALANCE (ENDING)	3,385	(1,278)	3,164	2,758	4,671	1,507	47.6

STATE STREET AID FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Motor Fuel Tax	74,118	75,162	74,000	80,000	81,500	7,500	10.1
State Shared Gasoline Tax	596,774	604,069	605,000	635,000	635,000	30,000	5.0
Investment Earnings	4,354	825	1,000	600	1,000	-	0.0
Total Revenues	675,246	680,056	680,000	715,600	717,500	37,500	5.5
EXPENDITURES							
Sidewalk Maintenance	64,181	24,187	20,000	60,000	20,000	-	0.0
Resurfacing	260,621	392,990	500,000	500,000	525,000	25,000	5.0
Signage	-	-	5,000	-	3,000	(2,000)	(40.0)
Pavement Markings	13,063	48,886	45,000	30,000	45,000	-	0.0
Guardrails	6,129	7,404	12,000	12,000	12,000	-	0.0
Other Costs	275,000	250,000	250,000	250,000	250,000	-	0.0
Total Expenditures	618,994	723,467	832,000	852,000	855,000	23,000	2.8
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,252	(43,411)	(152,000)	(136,400)	(137,500)	14,500	(9.5)
OTHER FINANCING SOURCES							
Transfer from General Fund	-	124,126	125,193	122,723	123,513	(1,680)	(1.3)
Net Change in Fund Balances	56,252	80,715	(26,807)	(13,677)	(13,987)	12,820	47.8
FUND BALANCE (BEGINNING)	257,545	313,797	392,529	394,512	380,835	(11,694)	(3.0)
FUND BALANCE (ENDING)	313,797	394,512	365,722	380,835	366,848	1,126	0.3

TRANSPORTATION GRANT FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Federal:							
ADA Transit Operating	-	21,902	21,848	22,162	22,393	545	2.5
ADA Transit Capital	-	-	-	-	32,328	32,328	100.0
Job Access Transit Operating	-	52,421	56,353	55,746	59,685	3,332	5.9
Senior Transportation	-	34,750	32,041	32,167	33,069	1,028	3.2
Transit Capital	-	68,491	-	-	-	0	0.0
Transit Operating	-	144,726	138,614	138,689	143,470	4,856	3.5
Transit Indirect Costs	-	41,019	42,500	37,250	37,250	(5,250)	(12.4)
Stimulus Funding	-	20,664	522,730	494,772	-	(522,730)	(100.0)
Federal-thru-State and State:							
ADA Transit Operating	-	10,952	10,924	11,081	11,196	272	2.5
ADA Transit Capital	-	-	-	-	16,164	16,164	100.0
Job Access Transit Operating	-	26,211	28,176	27,873	29,843	1,667	5.9
MPO - Tennessee (FTS)	-	104,667	139,794	106,307	115,908	(23,886)	(17.1)
MPO - Virginia (FTS)	-	14,107	36,000	20,000	23,537	(12,463)	(34.6)
MPO - State of Virginia	-	1,763	4,500	2,500	2,942	(1,558)	(34.6)
Senior Transportation	-	17,374	16,020	16,083	16,534	514	3.2
Transit Capital	-	8,561	-	-	-	0	0.0
Transit Operating	-	72,363	69,307	69,344	71,735	2,428	3.5
Transit Planning - Tennessee (FTS)	-	22,934	34,949	19,919	19,919	(15,030)	(43.0)
Transit Planning - State of Tennessee	-	2,866	4,369	2,490	2,490	(1,879)	(43.0)
Transit Indirect Costs	-	20,510	21,250	18,625	18,625	(2,625)	(12.4)
Program Income:							
Transit Fares - Job Access	-	2,644	3,000	2,350	2,500	(500)	(16.7)
Transit Fares - Transit	-	22,110	21,000	22,000	21,000	0	0.0
Other Income	-	472	500	500	500	0	100.0
Total Revenues	0	711507	1,203,875	1,099,858	681,088	(522,787)	(43.4)
EXPENDITURES							
ADA Transit	-	43,805	43,696	44,323	44,785	1,089	2.5
ADA Transit - Capital	-	-	-	-	64,656	64,656	100.0
Job Access Transit	-	107,486	115,705	113,841	121,870	6,165	5.3
MPO	-	175,642	263,428	182,783	199,205	(64,223)	(24.4)
Senior Transportation	-	112,300	64,081	64,333	66,137	2,056	3.2
Transit - Capital	-	42,814	-	-	-	-	0.0
Transit - Operations	-	311,986	298,228	299,377	307,940	9,712	3.3
Transit - Capital from Stimulus	-	20,664	522,730	494,772	-	(522,730)	(100.0)
Total Expenditures	0	814,697	1,307,868	1,199,429	804,593	(503,275)	(38.5)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(103,190)	(103,993)	(99,571)	(123,505)	(19,512)	18.8
OTHER FINANCING SOURCES AND USES							
Transfer from General	-	164,719	167,743	155,446	179,380	11,637	6.9
Transfer to General Fund	-	(61,529)	(63,750)	(55,875)	(55,875)	7,875	(12.4)
Total Other Financing Sources and Uses	0	103,190	103,993	99,571	123,505	19,512	18.8
Net Change in Fund Balances	0	0	0	0	0	0	0
FUND BALANCE (BEGINNING)	0	0	0	0	0	0	0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0

VIKING HALL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Ticket Sales	253,650	478,168	350,000	350,000	350,000	-	0.0
Seat Surcharge	22,705	47,383	50,000	30,000	45,000	(5,000)	(10.0)
Building Rent	31,698	4,532	6,000	6,000	6,000	-	0.0
Novelty Sales	8,059	21,439	15,000	10,000	15,000	-	0.0
Concession Sales	2,048	2,735	3,000	1,000	1,500	(1,500)	(50.0)
Parking	4,853	4,737	5,000	5,000	5,000	-	0.0
Maintenance Contract	472	-	-	-	-	-	0.0
Miscellaneous	15,887	17,326	4,000	7,500	5,000	1,000	25.0
Investment Earnings	573	250	300	40	50	(250)	(83.3)
Total Revenues	339,945	576,570	433,300	409,540	427,550	(5,750)	(1.3)
EXPENDITURES							
Administration/Overhead Costs	188,585	164,939	264,177	199,791	177,168	(87,009)	(32.9)
Show Expenditures	267,966	478,284	350,000	350,000	350,000	-	0.0
Total Expenditures	456,551	643,223	614,177	549,791	527,168	(87,009)	(14.2)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,606)	(66,653)	(180,877)	(140,251)	(99,618)	81,259	44.9
OTHER FINANCING SOURCES							
Transfer from General Fund	120,000	65,000	175,000	140,000	100,000	(75,000)	(42.9)
Net Change in Fund Balances	3,394	(1,653)	(5,877)	(251)	382	6,259	106.5
FUND BALANCE (BEGINNING)	9,377	12,771	10,198	11,118	10,867	669	6.6
FUND BALANCE (ENDING)	12,771	11,118	4,321	10,867	11,249	6,928	160.3

DEBT SERVICE FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Investment Earnings	1,711	9	0	0	0	-	0.0
EXPENDITURES							
General Obligation Bond Issue Series 2001 (Refunding)	546,000	-	-	-	-	-	0.0
General Obligation Bond Issue Series 2003 (Refunding)	160,120	-	-	-	-	-	0.0
General Obligation Bond Issue Series VI-D-4 Library	205,893	20,002	-	-	-	-	0.0
General Obligation Bond Issue Series 2005 (Advance Refunding)	469,730	473,480	476,780	476,780	479,360	2,580	0.5
General Obligation Bond Issue Series 2007 Fairmount Elementary	315,344	312,661	315,344	315,344	315,344	-	0.0
General Obligation Bond Issue Series 2008 Fairmount Elementary	292,533	741,442	764,135	764,135	909,370	145,235	19.0
Other Capital Projects	61,967	157,058	161,865	161,865	192,630	30,765	19.0
Total 2008 Series GO Bond	354,500	898,500	926,000	926,000	1,102,000	176,000	19.0
General Obligation Bond Issue Series 2008B (Refunding of 2003)	7,472	10,531	160,563	328,660	-	(160,563)	(100.0)
General Obligation Bond Issue Series 2009 (Refunding of VI-D-4)	-	206,808	231,694	231,694	252,494	20,800	9.0
General Obligation Bond Issue Series 2011 BOE ECM	-	-	-	23,236	336,606	336,606	100.0
Other Capital Projects	-	-	-	9,247	116,094	116,094	100.0
Total 2011 Series GO Bond	0	0	0	32,483	452,700	452,700	100.0
General Obligation Bond Issue Series 2012 - Projected	-	-	-	-	15,289	15,289	100.0
2008 ECM State Loan	-	60,571	60,571	60,571	60,571	-	0.0
2010 ECM State Loan	-	-	-	-	435,828	435,828	100.0
Other Expenditures	18,109	4,593	25,000	4,000	25,000	-	0.0
Total Expenditures	2,077,168	1,987,146	2,195,952	2,375,532	3,138,586	942,634	42.9
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,075,457)	(1,987,137)	(2,195,952)	(2,375,532)	(3,138,586)	(942,634)	(42.9)
OTHER FINANCING SOURCES (USES)							
Bonds Payable Issued	323,584	2,760,000	-	-	-	-	0.0
Premium on Bonds Payable	-	65,911	-	-	-	-	0.0
Payment on Refunded Bonds Payable	(323,584)	(2,775,000)	-	-	-	-	0.0
Bond Issue Costs	-	(50,911)	-	-	-	-	0.0
Transfer from General Fund	1,245,485	1,987,137	2,195,952	2,352,296	2,366,152	170,200	(7.8)
Transfer from General Purpose School Fund	-	-	-	23,236	772,434	772,434	100.0
Transfer from School Capital Projects Fund	608,515	-	-	-	-	-	0.0
Total Other Financing Sources (Uses)	1,854,000	1,987,137	2,195,952	2,375,532	3,138,586	942,634	42.9
Net Change in Fund Balances	(221,457)	-	-	-	-	-	0.0
FUND BALANCE (BEGINNING)	221,457	-	-	-	-	-	0.0
FUND BALANCE (ENDING)	0	0	0	0	0	0	0.0

CAPITAL PROJECTS - EQUIPMENT FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Other	-	-	180,000	-	-	(180,000)	(100.0)
Total Revenues	0	0	180,000	0	0	(180,000)	(100.0)
EXPENDITURES							
Administration/Economic Development							
Information Technology Equipment	-	-	-	8,308	30,000	30,000	100.0
Vehicle	-	-	-	-	20,000	20,000	100.0
Community Development							
Vehicle	-	-	-	-	25,000	25,000	100.0
Community Relations							
Equipment	-	-	-	6,842	-	-	0.0
Finance:							
Vehicle	-	-	17,000	-	17,000	-	0.0
Fire Department:							
Ambulance Remount	-	-	65,000	65,000	-	(65,000)	(100.0)
Fire Engines	-	-	800,000	-	444,224	(355,776)	(44.5)
Fire Engine Equipment	-	-	50,000	-	85,000	35,000	70.0
Software and Equipment	-	-	-	-	60,000	60,000	100.0
Vehicles	-	-	-	-	22,000	22,000	100.0
Parks and Recreation:							
Vehicles/Equipment	-	-	100,000	122,886	112,000	12,000	12.0
Police Department:							
Vehicles	-	-	175,000	167,928	175,000	-	0.0
Public Works:							
Solid Waste Equipment	-	-	110,000	99,173	220,000	110,000	100.0
Street Division Equipment	-	-	100,000	78,000	100,000	-	0.0
Total Expenditures	0	0	1,417,000	548,137	1,310,224	(106,776)	(7.5)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(1,237,000)	(548,137)	(1,310,224)	(73,224)	5.9
OTHER FINANCING SOURCES & USES							
Series 2012 GO Bonds Payable	-	-	-	-	253,750	253,750	100.0
Series 2011 GO Bonds Payable	-	-	670,000	485,000	-	(670,000)	(100.0)
Premium on Series 2011 GO Bonds	-	-	-	23,319	-	-	0.0
Series 2012 GO Bonds Issue Costs	-	-	-	-	(3,750)	(3,750)	100.0
Series 2011 GO Bonds Issue Costs	-	-	-	(7,096)	-	-	0.0
Transfer from General Fund	-	-	567,000	548,137	809,001	242,001	42.7
Total Other Financing Sources	0	0	1,237,000	1,049,360	1,059,001	(177,999)	(14.4)
Net Change in Fund Balances	-	-	-	501,223	(251,223)	(251,223)	(100.0)
FUND BALANCE (BEGINNING)	-	-	-	-	501,223	501,223	100.0
FUND BALANCE (ENDING)	0	0	0	501,223	250,000	250,000	100.0

CAPITAL PROJECTS - FACILITIES FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
State of Tennessee	48,076	14,237	730,400	300,890	908,511	178,111	24.4
Stimulus Funding	-	621,180	102,643	210,644	-	(102,643)	(100.0)
Investment Earnings	10,829	2,091	-	600	2,000	2,000	100.0
Other	229,030	234,490	596,600	14,895	407,000	(189,600)	(31.8)
Total Revenues	287,935	871,998	1,429,643	527,029	1,317,511	(112,132)	(7.8)
EXPENDITURES							
17th Street Stimulus Paving	-	815	51,000	126,681	-	(51,000)	(100.0)
Anderson Stimulus Paving	2,970	125,323	-	4,843	-	-	0.0
Anderson Street Bridge	6,687	-	-	-	-	-	0.0
Blackley Road Relocation	-	-	-	-	18,000	18,000	100.0
Bridge Renovations	65,509	-	-	-	-	-	0.0
Bristol Entrance Signs	25,799	69,810	-	-	-	-	0.0
Charlie Robinette Park Development	17,796	59,955	20,000	20,000	25,000	5,000	25.0
City Hall Improvements	-	-	-	-	70,000	70,000	100.0
Downtown Redevelopment Improvements	58,893	30,626	60,000	61,140	60,000	-	0.0
Drainage Modifications at Seaman Corporatior	-	-	-	82,750	-	-	0.0
East Cedar Gateway	-	17,977	125,000	125,000	375,000	250,000	200.0
Energy Conservation Measures	64,152	391,669	15,000	10,000	-	(15,000)	(100.0)
Fire Station 1 Renovations	66,239	739	16,000	16,000	49,000	33,000	206.3
Flood Study Improvements	-	-	450,000	-	306,000	(144,000)	(32.0)
Green Property Redevelopment	990	-	-	-	-	-	0.0
Holston View Tennis Court Resurfacing	-	9,215	-	-	-	-	0.0
HWY 11E Project/Improvements	103,358	-	-	-	-	-	0.0
Kennedy Road Improvements	31,922	-	-	-	-	-	0.0
Medical Park Boulevard Improvements	5,000	-	18,000	-	-	(18,000)	(100.0)
Nature Center Building Renovation	24,000	1,467	-	-	-	-	0.0
Old Jonesboro Rd/Exide Drive Stimulus Paving	-	517,728	-	67,486	-	-	0.0
Old Jonesboro Road Improvements	3,866	-	-	-	-	-	0.0
Park Improvements	-	-	-	-	25,000	25,000	100.0
Partnership Park II - State Ind Access Road	-	-	-	235,000	-	-	0.0
Pedestrian/Bikeway Improvements	9,237	-	-	-	-	-	0.0
Police Firearms Range Facility Improvements	-	-	-	-	15,000	15,000	100.0
Police Training Room Improvements	1,222	-	-	-	-	-	0.0
Recreation Improvements	-	-	10,000	10,000	510,000	500,000	5000.0
Safe Routes to School Program	-	-	225,000	133,035	210,511	(14,489)	(6.4)
Skateboard Park Equipment	9,803	-	-	-	-	-	0.0
Slater Center Employee Fitness Center	-	19,305	-	-	-	-	0.0
Slater Center Improvements	2,980	37,521	-	40,000	20,000	20,000	100.0
Steele Creek Civitan Shelter Renovation	-	18,608	-	-	-	-	0.0
Steele Creek Park Bridge Renovation	8,072	-	-	-	-	-	0.0
Steele Creek Park Golf Course Improvements	14,053	17,411	-	-	-	-	0.0
Steele Creek Maintenance Facility	17,489	-	50,000	-	50,000	-	0.0

CAPITAL PROJECTS - FACILITIES FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
Steele Creek Park Improvements	-	-	30,000	35,000	30,000	-	0.0
Steele Creek Shelter F Renovation	8,350	-	-	-	-	-	0.0
Steele Creek Shelter G Construction	51,240	-	-	-	-	-	0.0
Steele Creek Train Project	7,373	-	-	-	-	-	0.0
24th Street Roadside Safety Enhancements	10,380	-	-	-	-	-	0.0
Traffic Enhancements	20,027	-	50,000	50,000	25,000	(25,000)	(50.0)
Traffic Signal at HWY 394 & HWY 11E	-	-	-	-	-	-	0.0
Traffic Signal Improvements	1,444	-	-	-	-	-	0.0
Traffic Signal Upgrade - Stimulus Project	4,988	5,536	36,643	81,164	-	(36,643)	(100.0)
Unspecified Projects	31,850	-	-	-	-	-	0.0
Vance Tank Road Railroad Crossing	-	-	475,000	-	414,000	(61,000)	(12.8)
Volunteer Parkway/Highway 11-E Landscaping Phase II	-	1,085	84,000	-	84,000	-	0.0
Whitetop Creek Park Improvements	-	18,509	18,000	20,106	15,000	(3,000)	(16.7)
Whitetop Creek Park Walkway	2,413	-	-	-	-	-	0.0
Total Expenditures	678,102	1,343,299	1,733,643	1,118,205	2,301,511	567,868	32.8
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,167)	(471,301)	(304,000)	(591,176)	(984,000)	(680,000)	223.7
OTHER FINANCING SOURCES & USES							
Series 2011 GO Bonds Payable	-	-	-	675,000	-	-	0.0
Premium on Series 2011 GO Bonds	-	-	-	32,828	-	-	0.0
Series 2011 GO Bonds Issue Costs	-	-	-	(9,876)	-	-	0.0
Note Payable to State of Tennessee	424,000	-	-	-	-	-	0.0
Transfer from General Fund	275,000	300,000	304,000	300,000	185,232	(118,768)	(39.1)
Transfer from General Purpose School Fund	-	-	-	-	200,000	200,000	100.0
Transfer to School Capital Projects Fund	-	-	-	(200,000)	(200,000)	(200,000)	100.0
Total Other Financing Sources	699,000	300,000	304,000	797,952	185,232	(118,768)	(39.1)
Net Change in Fund Balances	308,833	(171,301)	-	206,776	(798,768)	(798,768)	(100.0)
FUND BALANCE (BEGINNING)	454,460	763,293	-	591,992	798,768	798,768	100.0
FUND BALANCE (ENDING)	763,293	591,992	0	798,768	0	0	0.0

SCHOOL CAPITAL PROJECTS FUND

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
Investment Earnings	164,752	5,616	-	4,000	12,000	12,000	100.0
Total Revenues	164,752	5,616	0	4,000	12,000	12,000	100.0
EXPENDITURES							
Architecture/Design/Other	118,203	1,564	-	-	-	-	0.0
Central Razing	-	-	-	200,000	200,000	200,000	100.0
ECM Projects	-	-	3,500,000	3,500,000	4,916,972	1,416,972	40.5
Fairmount Construction	8,927,077	4,523,458	-	-	-	-	0.0
Total Expenditures	9,045,280	4,525,022	3,500,000	3,700,000	5,116,972	1,616,972	46.2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,880,528)	(4,519,406)	(3,500,000)	(3,696,000)	(5,104,972)	(1,604,972)	45.9
OTHER FINANCING SOURCES & USES							
Series 2011 GO Bonds Payable	-	-	3,500,000	3,290,000	-	(3,500,000)	(100.0)
Premium on Series 2011 GO Bonds	-	-	-	159,107	-	-	0.0
Series 2011 GO Bonds Issue Costs	-	-	-	(48,135)	-	-	0.0
Note Payable to State of Tennessee	-	-	-	2,500,000	2,500,000	-	100.0
Transfer from Capital Projects - Facilities Fund	-	-	-	200,000	200,000	200,000	100.0
Transfer from General Fund - Other	-	800,000	-	-	-	-	0.0
Transfer from General Fund - Taxes	308,004	-	-	-	-	-	0.0
Transfer from General Purpose School Fund	-	958,293	-	-	-	-	0.0
Transfer to Debt Service Fund	(608,515)	-	-	-	-	-	0.0
Total Other Financing Sources & Uses	(300,511)	1,758,293	3,500,000	6,100,972	2,700,000	(800,000)	(22.9)
Net Change in Fund Balances	(9,181,039)	(2,761,113)	-	2,404,972	(2,404,972)	(2,404,972)	(100.0)
FUND BALANCE (BEGINNING)	11,942,152	2,761,113	-	-	2,404,972	2,404,972	100.0
FUND BALANCE (ENDING)	2,761,113	0	0	2,404,972	0	0	0.0

WATER FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OPERATING REVENUES							
Water Service Charges	3,804,226	4,138,639	4,222,000	4,417,035	4,459,250	237,250	5.6
Penalties	44,310	53,543	50,000	60,000	60,000	10,000	20.0
Other	123,448	141,035	120,000	137,500	135,000	15,000	12.5
Total Operating Revenues	3,971,984	4,333,217	4,392,000	4,614,535	4,654,250	262,250	6.0
OPERATING EXPENSES							
Administration	107,243	107,347	112,694	113,676	117,256	4,562	4.0
Water Filtration Plant	1,446,713	1,331,538	1,322,672	1,342,336	1,328,364	5,692	0.4
Water Distribution	891,574	839,348	916,401	905,644	940,512	24,111	2.6
Depreciation	839,180	852,446	855,000	853,000	855,000	-	0.0
Other	746,768	678,661	724,697	712,556	766,944	42,247	5.8
Total Operating Expenses	4,031,478	3,809,340	3,931,464	3,927,212	4,008,076	76,612	1.9
Operating Income (Loss)	(59,494)	523,877	460,536	687,323	646,174	185,638	40.3
NONOPERATING REVENUES (EXPENSES)							
Investment Earnings	14,404	1,073	2,000	250	500	(1,500)	100.0
Amortization	(19,873)	(1,889)	(1,889)	(1,889)	(3,189)	(1,300)	68.8
Interest Expense	(96,162)	(96,743)	(84,352)	(84,906)	(98,667)	(14,315)	17.0
Fiscal Agent Fees	(7,483)	(39)	(1,000)	(100)	(1,000)	-	0.0
Total Nonoperating Revenues (Expenses)	(109,114)	(97,598)	(85,241)	(86,645)	(102,356)	(17,115)	20.1
Net Income (Loss) Before Operating Transfers and Capital Contributions	(168,608)	426,279	375,295	600,678	543,818	168,523	44.9

WATER FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	(168,608)	426,279	375,295	600,678	543,818	168,523	44.9
TRANSFERS							
PILOT to General Fund	(252,789)	(200,000)	(200,000)	(200,000)	(241,000)	(41,000)	20.5
Total Transfers	(252,789)	(200,000)	(200,000)	(200,000)	(241,000)	(41,000)	20.5
CAPITAL CONTRIBUTIONS AND GRANTS	25,468	496,600	-	90,000	-	-	100.0
Change in Net Assets	(395,929)	722,879	175,295	490,678	302,818	127,523	72.7
NET ASSETS (BEGINNING)	18,928,980	18,533,051	18,409,556	19,211,361	19,702,039	1,292,483	7.0
Prior Period Adjustment	-	(44,569)	-	-	-	-	0.0
NET ASSETS (ENDING)	18,533,051	19,211,361	18,584,851	19,702,039	20,004,857	1,420,006	7.6
TOTAL EXPENSES	4,407,785	4,108,011	4,218,705	4,214,107	4,351,932	133,227	3.2

SEWER FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OPERATING REVENUES							
Sewer Service Charges	4,242,788	4,454,829	4,474,290	4,766,290	4,809,790	335,500	7.5
Penalties	55,269	60,203	54,000	65,000	66,000	12,000	22.2
Other	105,532	96,317	66,500	70,095	76,000	9,500	14.3
Total Operating Revenues	4,403,589	4,611,349	4,594,790	4,901,385	4,951,790	357,000	7.8
OPERATING EXPENSES							
Maintenance and Administrative	1,257,334	1,350,073	1,437,678	1,370,282	1,440,583	2,905	0.2
Collection System	824,748	907,552	959,324	920,279	960,208	884	0.1
Depreciation	665,650	682,265	700,000	710,000	745,000	45,000	6.4
Other	832,773	778,447	829,313	822,111	885,226	55,913	6.7
Total Operating Expenses	3,580,505	3,718,337	3,926,315	3,822,672	4,031,017	104,702	2.7
Operating Income (Loss)	823,084	893,012	668,475	1,078,713	920,773	252,298	37.7
NONOPERATING REVENUES (EXPENSES)							
Investment Earnings	19,939	3,459	5,000	3,000	3,500	(1,500)	(30.0)
Amortization	(4,917)	-	-	-	(770)	(770)	0.0
Capital Contribution to Joint Venture	(375,000)	(250,000)	(250,000)	(250,000)	(250,000)	-	0.0
Interest Expense	(84,692)	(64,719)	(53,509)	(53,509)	(69,988)	(16,479)	30.8
Loss on Investment in Joint Venture	(37,787)	(172,148)	(180,000)	(180,000)	(190,000)	(10,000)	5.6
Fiscal Agent Fees	(1,343)	-	-	-	-	-	5.6
Total Nonoperating Revenues (Expenses)	(483,800)	(483,408)	(478,509)	(480,509)	(507,258)	(28,749)	6.0
Net Income (Loss) Before Operating Transfers and Capital Contributions	339,284	409,604	189,966	598,204	413,515	223,549	117.7

SEWER FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
Net Income (Loss) Before Operating Transfers and Capital Contributions (Brought Forward)	339,284	409,604	189,966	598,204	413,515	223,549	117.7
TRANSFERS							
PILOT to General Fund	(250,448)	(256,329)	(265,000)	(283,809)	(265,000)	-	0.0
Total Transfers	(250,448)	(256,329)	(265,000)	(283,809)	(265,000)	-	0.0
CAPITAL CONTRIBUTIONS AND GRANTS	327,558	2,447,675	600,000	180,000	800,000	200,000	33.3
Change in Net Assets	416,394	2,600,950	524,966	494,395	948,515	423,549	80.7
NET ASSETS (BEGINNING)	28,447,452	28,863,846	31,411,764	31,464,796	31,959,191	547,427	1.7
NET ASSETS (ENDING)	28,863,846	31,464,796	31,936,730	31,959,191	32,907,706	970,976	3.0
TOTAL EXPENSES	4,334,692	4,461,533	4,674,824	4,589,990	4,806,775	131,951	2.8

DEMOLITION LANDFILL FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OPERATING REVENUES							
Landfill Fees	136,580	151,783	130,000	125,000	162,000	32,000	24.6
Recoupment of Area III Closure Cost	-	169,679	-	-	-	-	0.0
Other	53	3,014	2,000	-	2,000	-	0.0
Total Operating Revenues	136,633	324,476	132,000	125,000	164,000	32,000	24.2
OPERATING EXPENSES							
Operating Costs	243,392	347,257	322,543	321,726	337,376	14,833	4.6
Depreciation	64,466	204,618	161,000	197,000	278,000	117,000	72.7
Total Operating Expenses	307,858	551,875	483,543	518,726	615,376	131,833	27.3
Operating Income (Loss)	(171,225)	(227,399)	(351,543)	(393,726)	(451,376)	(99,833)	28.4
NONOPERATING REVENUES (EXPENSES)							
Amortization	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	-	0.0
Interest Expense	-	(18,942)	(13,400)	(13,400)	(10,200)	3,200	23.9
Fiscal Agent Fees	(14)	(14)	(100)	(20)	(20)	80	80.0
Total Nonoperating Revenues (Expenses)	(1,175)	(20,117)	(14,661)	(14,581)	(11,381)	3,280	22.4
Net Income (Loss) Before Operating Transfers	(172,400)	(247,516)	(366,204)	(408,307)	(462,757)	(96,553)	26.4
TRANSFERS							
Transfer from General Fund	237,000	450,000	300,000	450,000	300,000	-	0.0
Total Transfers	237,000	450,000	300,000	450,000	300,000	-	0.0
Change in Net Assets	64,600	202,484	(66,204)	41,693	(162,757)	(96,553)	145.8
NET ASSETS (BEGINNING)	375,468	440,068	465,438	642,552	684,245	218,807	47.0
NET ASSETS (ENDING)	440,068	642,552	399,234	684,245	521,488	122,254	30.6
TOTAL EXPENSES	309,033	571,992	498,204	533,307	626,757	128,553	25.8

HEALTH INSURANCE FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
REVENUES							
City Contribution - Medical and Dental	2,158,375	2,269,802	2,318,813	2,406,500	2,762,253	443,440	19.1
Employee Contribution - Medical	378,849	360,996	365,669	362,200	395,225	29,556	8.1
Employee Contribution - Dental	87,370	88,259	90,000	90,000	90,000	0	0.0
Housing Authority	84,120	100,597	96,000	110,000	116,000	20,000	20.8
Retiree Premiums	116,910	3,634	4,000	4,000	4,000	0	0.0
Investment Earnings	19,685	3,816	5,000	2,500	2,000	(3,000)	(60.0)
Other	4,231	10,520	6,000	6,000	6,000	0	0.0
Total Revenues	2,849,540	2,837,624	2,885,482	2,981,200	3,375,478	489,996	17.0
EXPENSES							
Medical Claims	1,986,505	2,009,856	2,122,000	2,100,000	2,300,000	178,000	8.4
Dental Claims	114,630	120,982	101,000	122,000	122,000	21,000	20.8
Prescription Claims	497,015	489,217	450,000	591,000	600,000	150,000	33.3
Administrative Costs	338,186	350,603	324,000	396,000	396,000	72,000	22.2
OPEB Funding	-	60,306	-	97,200	123,000	123,000	100.0
Post 65 Premiums	5,826	-	-	-	-	-	0.0
Total Expenses	2,942,162	3,030,964	2,997,000	3,306,200	3,541,000	544,000	18.2
Net Income (Loss) Before Operating Transfers	(92,622)	(193,340)	(111,518)	(325,000)	(165,522)	(54,004)	48.4
TRANSFERS							
Transfer from General Fund	-	-	29,500	25,000	33,000	3,500	(100.0)
Transfer from Water Fund	-	-	-	-	-	-	(100.0)
Transfer from Sewer Fund	-	-	-	-	-	-	(100.0)
Transfer from Demolition Landfill Fund	-	-	-	-	-	-	(100.0)
Transfer to OPEB Trust Fund	-	-	(111,600)	-	-	111,600	100.0
Total Transfers	0	0	(82,100)	25,000	33,000	115,100	100.0
Change in Net Assets	(92,622)	(193,340)	(193,618)	(300,000)	(132,522)	61,096	(31.6)
NET ASSETS (BEGINNING)	1,040,581	947,959	879,777	671,013	371,013	(508,764)	(57.8)
Prior Period Adjustment	-	(83,606)	-	-	-	-	0.0
NET ASSETS (ENDING)	947,959	671,013	686,159	371,013	238,491	(447,668)	(65.2)

JOINT SEWERAGE SYSTEM
FUND SUMMARY

	Actual FY 2009	Actual FY 2010	Budget FY 2011	Projected FY 2011	Budget FY 2012	Budget 12 vs 11	% Change
OPERATING REVENUES							
City of Bristol, Tennessee	1,257,334	1,350,073	1,437,678	1,370,282	1,440,583	2,905	0.2
City of Bristol, Virginia	1,046,507	1,123,312	1,188,489	1,139,734	1,197,931	9,442	0.8
Other	76,355	73,550	76,250	65,000	70,000	(6,250)	(8.2)
Total Operating Revenues	2,380,196	2,546,935	2,702,417	2,575,016	2,708,514	6,097	0.2
OPERATING EXPENSES							
Operating Costs	2,184,622	2,341,150	2,491,888	2,370,488	2,496,514	4,626	0.2
Industrial Monitoring	204,791	207,719	215,529	209,028	217,000	1,471	0.7
Depreciation	825,575	844,297	860,000	860,000	880,000	20,000	2.3
Total Operating Expenses	3,214,988	3,393,166	3,567,417	3,439,516	3,593,514	26,097	0.7
Operating Income (Loss)	(834,792)	(846,231)	(865,000)	(864,500)	(885,000)	(20,000)	2.3
NONOPERATING REVENUES (EXPENSES)							
Investment Earnings	9,217	1,934	5,000	4,500	5,000	-	0.0
Total Nonoperating Revenues (Expenses)	9,217	1,934	5,000	4,500	5,000	0	0.0
Net Income (Loss) Before Capital Contributions	(825,575)	(844,297)	(860,000)	(860,000)	(880,000)	(20,000)	2.3
CAPITAL CONTRIBUTIONS AND GRANTS	750,000	500,000	500,000	500,000	500,000	-	0.0
Change in Net Assets	(75,575)	(344,297)	(360,000)	(360,000)	(380,000)	(20,000)	5.6
NET ASSETS (BEGINNING)	14,270,078	14,194,503	13,844,503	13,850,206	13,490,206	(354,297)	(2.6)
NET ASSETS (ENDING)	14,194,503	13,850,206	13,484,503	13,490,206	13,110,206	(374,297)	(2.8)
TOTAL EXPENSES	3,214,988	3,393,166	3,567,417	3,439,516	3,593,514	26,097	0.7

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Capital Projects

Capital Equipment - FY 2012

(Unless otherwise noted all equipment is replacement)

Capital Projects - Equipment Fund

Administration			
Administration/Economic Dev.	One vehicle	20,000	
Finance	One vehicle	17,000	
Information Technology	Information technology equipment	30,000	
	Administration Total		67,000
Community Development			
Codes Enforcement	Vehicle	25,000	
	Community Development Total		25,000
Fire			
Emergency Medical Services	Software and equipment (New)	60,000	
Fire Suppression	Fire engine	444,224	
Fire Suppression	Fire engine equipment	85,000	
Fire Prevention/Administration	Vehicle	22,000	
	Fire Total		611,224
Parks and Recreation			
Parks & Facilities	Standard equipment replacement	112,000	
	Parks and Recreation Total		112,000
Police			
Patrol	Eight vehicles	175,000	
	Police Total		175,000
Public Works			
Street Maintenance	Standard equipment replacement	100,000	
Solid Waste	Automated refuse collection truck	220,000	
	Public Works Total		320,000
	Total Capital Projects - Equipment Fund		**1,310,224**

Capital Equipment - FY 2012 (Continued)

(Unless otherwise noted all equipment is replacement)

Grant Fund

Police			
CID	Armored response van refurbishment	40,000	
	Police Total		40,000
	Total Grant Fund		**40,000**

Transportation Grant Fund

Public Works			
ADA Transit	Two demand response vans	64,656	
	Public Works Total		64,656
	Total Transportation Grant Fund		**64,656**
	TOTAL - ALL FUNDS		**1,414,880**

FUND	DEPARTMENT	ACTIVITY	NUMBER
Capital Projects - Facilities	Finance	Capital Projects	20

Description

The Capital Projects - Facilities Fund is used to budget and account for major capital improvement projects throughout the City. Projects such as street/intersection improvements, building construction and renovation, and park improvements are typically budgeted in this fund. These projects are normally funded by bond issues, capital outlay notes, grants, and contributions from the General Fund. For fiscal year 2012, an $185,232 transfer is budgeted from the General Fund.

Program Comments

The following projects (including funding sources) are proposed for fiscal 2012:

- Blackley Road Relocation (General Fund- $18,000)	18,000
- Charlie Robinette Park Development (General Fund)	25,000
- City Hall Improvements (General Fund)	70,000
- Downtown Redevelopment Improvements (General Fund)	60,000
- East Cedar Gateway (Local STP - $300,000 and General Fund- $75,000)	375,000
- Fire Station 1 Renovations (General Fund)	49,000
- Flood Study Improvements (City of Bristol, VA)	306,000
- Park Improvements (General Fund)	25,000
- Police Firearms Range Facility Improvements (General Fund)	15,000
- Recreation Improvements ($300,000- Bond Proceeds, $200,000- Transfer from BTCS and $10,000 General Fund)	510,000
- Safe Routes to School Program (State)	210,511

FUND	DEPARTMENT	ACTIVITY	NUMBER
Capital Projects - Facilities	Finance	Capital Projects	20

- Slater Center Improvements (General Fund)	20,000
- Steele Creek Maintenance Facility (General Fund)	50,000
- Steele Creek Park Improvements (General Fund)	30,000
- Traffic Enhancements (General Fund)	25,000
- Vance Tank Road Railroad Crossing (State - $331,000 and Other - $83,000)	414,000
- Volunteer Parkway/Highway 11-E Landscaping Phase II (State - $67,000 and General Fund - $17,000)	84,000
- Whitetop Creek Park Improvements (General Fund)	15,000
TOTAL CAPITAL PROJECTS - FACILITIES FUND	**2,301,511**

	CAPITAL PROJECTS - FACILITIES FUND EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
45600	17th STREET STIMULUS PAVING					
930	Other Improvements	-	815	51,000	126,681	-
45698	ANDERSON STIMULUS PAVING					
930	Other Improvements	2,970	125,323	-	4,843	-
45617	ANDERSON STREET BRIDGE					
950	Infrastructure	6,687	-	-	-	-
45600	BLACKLEY ROAD RELOCATION					
930	Other Improvements	-	-	-	-	18,000
45651	BRIDGE RENOVATIONS					
950	Infrastructure	65,509	-	-	-	-
45677	BRISTOL ENTRANCE SIGNS					
930	Other Improvements	25,799	69,810	-	-	-
45675	CHARLIE ROBINETTE PARK DEVELOPMENT					
930	Other Improvements	17,796	59,955	20,000	20,000	25,000
45600	CITY HALL IMPROVEMENTS					
925	Building Improvements	-	-	-	-	70,000
45657	DOWNTOWN REDEVELOPMENT IMPROVEMENTS					
930	Other Improvements	58,893	30,626	60,000	61,140	60,000
45600	DRAINAGE MODIFICATIONS AT SEAMAN CORP					
930	Other Improvements	-	-	-	82,750	-
45600	EAST CEDAR STREET GATEWAY					
262	Engineering	-	17,977	125,000	125,000	375,000
910	Land (Easements)	-	-	-	-	-
	Total	-	17,977	125,000	125,000	375,000
45600	ENERGY CONSERVATION MEASURES					
930	Other Improvements	64,152	391,669	15,000	10,000	-
45669	FIRE STATION NO. 1 IMPROVEMENTS					
925	Building Improvements - Phase I	66,239	739	16,000	16,000	49,000
45600	FLOOD STUDY IMPROVEMENTS					
930	Other Improvements	-	-	450,000	-	306,000
45699	GREEN PROPERTY REDEVELOPMENT - STIMULUS					
950	Infrastructure	990	-	-	-	-

	CAPITAL PROJECTS - FACILITIES FUND EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
45650	HIGHWAY 11E/BMS AREA ROAD IMPROVEMENTS					
930	Other Improvements	103,358	-	-	-	-
	Total	103,358	-	-	-	-
45716	HOLSTON VIEW TENNIS COURT RESURFACING					
930	Other Improvements	-	9,215	-	-	-
45678	KENNEDY ROAD IMPROVEMENT					
930	Other Improvements	31,922	-	-	-	-
45689	MEDICAL PARK BOULEVARD IMPROVEMENTS					
950	Infrastructure	5,000	-	18,000	-	-
45690	NATURE CENTER BUILDING RENOVATION					
925	Building Improvements	24,000	1,467	-	-	-
45697	OLD JONESBORO RD/EXIDE DRIVE STIMULUS PAVING					
950	Infrastructure	-	517,728	-	67,486	-
45667	OLD JONESBORO ROAD IMPROVEMENTS					
950	Infrastructure	3,866	-	-	-	-
45600	PARK IMPROVEMENTS					
930	Other Improvements	-	-	-	-	25,000
45600	PARTNERSHIP PARK II ACCESS ROAD					
950	Infrastructure	-	-	-	235,000	-
45600	PEDESTRIAN/BIKEWAY IMPROVEMENTS					
930	Other Improvements	9,237	-	-	-	-
45600	POLICE FIREARMS RANGE FACILITY IMPROVEMENTS					
930	Other Improvements	-	-	-	-	15,000
45673	POLICE TRAINING ROOM IMPROVEMENTS					
925	Building Improvements	1,222	-	-	-	-
45600	RECREATION IMPROVEMENTS					
930	Other Improvements	-	-	10,000	10,000	510,000
45600	SAFE ROUTES TO SCHOOL PROGRAM					
930	Other Improvements	-	-	225,000	133,035	210,511
45687	SKATEBOARD PARK					
940	Machinery and Equipment	9,803	-	-	-	-

	CAPITAL PROJECTS - FACILITIES FUND EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
45711	SLATER CENTER EMPLOYEE FITNESS CENTER					
925	Building Improvements	-	19,305	-	-	-
45670	SLATER CENTER IMPROVEMENTS					
925	Building Improvements	2,980	37,521	-	40,000	20,000
45600	STEELE CREEK CIVITAN SHELTER RENOVATION					
925	Building Improvements	-	18,608	-	-	-
45684	STEELE CREEK BRIDGE RENOVATION					
930	Other Improvement	8,072	-	-	-	-
45672	STEELE CREEK GOLF COURSE IMPROVEMENTS					
930	Other Improvements	14,053	17,411	-	-	-
45600	STEELE CREEK PARK IMPROVEMENTS					
930	Other Improvements	-	-	30,000	35,000	30,000
45688	STEELE CREEK MAINTENANCE FACILITY					
920	Buildings	17,489	-	50,000	-	50,000
45682	STEELE CREEK SHELTER F RENOVATION					
925	Building Improvements	8,350	-	-	-	-
45683	STEELE CREEK SHELTER G CONSTRUCTION					
920	Buildings	51,240	-	-	-	-
45674	STEELE CREEK TRAIN PROJECT					
940	Machinery and Equipment	7,373	-	-	-	-
45685	24TH STREET ROADSIDE SAFETY ENHANCEMENTS					
950	Infrastructure	10,380	-	-	-	-
45600	TRAFFIC ENHANCEMENTS					
930	Other Improvements	20,027	-	50,000	50,000	25,000
45635	TRAFFIC SIGNAL IMPROVEMENTS					
930	Other Improvements	1,444	-	-	-	-
45600	TRAFFIC SIGNAL UPGRADE - STIMULUS					
930	Other Improvements	4,988	5,536	36,643	81,164	-
45600	UNSPECIFIED PROJECTS					
900	Unspecified Capital	31,850	-	-	-	-
45600	VANCE TANK ROAD RAILROAD CROSSING					
950	Infrastructure	-	-	475,000	-	414,000

	CAPITAL PROJECTS - FACILITIES FUND EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
45676	VOLUNTEER PARKWAY/HIGHWAY 11-E LANDSCAPING - PHASE II					
930	Other Improvements	-	1,085	84,000	-	84,000
45712	WHITETOP CREEK PARK IMPROVEMENTS					
930	Other Improvements	-	18,509	18,000	20,106	15,000
45686	WHITETOP CREEK PARK WALKWAY					
930	Other Improvements	2,413	-	-	-	-
	TOTAL CAPITAL PROJECTS FUND EXPENDITURES	**678,102**	**1,343,299**	**1,733,643**	**1,118,205**	**2,301,511**

	WATER FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
PROJECTS						
16600	Anderson Area Water Improvements	-	-	-	-	170,000
16600	Automated Meter Reading Project	-	-	-	-	300,000
16600	Belmont Water Improvements	-	-	-	-	193,000
16647	Bluff City Highway Water Line Upgrade	28,801	-	-	-	-
16600	Crown Circle Water Improvements	-	-	-	250,000	-
16600	East End Area Fire Protection Improvements	41,573	23,512	480,000	370,000	235,000
16634	Fox Ridge Development Fire Protection	3,602	2,211	-	-	-
16656	Georgia Avenue Water Upgrade	3,480	28,018	95,000	97,000	80,000
16655	Gentry Lane Water Extension Project	33,498	-	-	-	-
16653	High Service Pump Influent Control Valves	21,506	211	-	-	-
16654	Highway 11E Water Relocation Project	1,059	-	-	-	-
16600	Reservoir Maintenance Program	-	-	-	-	120,000
16650	Taylor Street Fire Prevention Upgrades	11,864	-	-	-	-
16657	Water Plant ECM Project	2,579	10,719	-	-	-
16652	Water Plant Filter Valves	10,921	-	-	-	-
16610	Water Plant Improvements	21,622	-	-	-	-
16000	Water Plant Raw Water Variable Frequency Pumps	-	-	85,000	90,000	-
16600	Water Plant Pump Motor Replacement	-	-	-	-	130,000
16658	Water Plant Screen/Hoist Project	-	37,581	-	12,500	-
16660	Water Plant Filter and Media Improvements	-	205	85,000	144,000	-
16641	Weed and Seed Area Fire Protection Upgrades	137,108	619	-	-	-
	Contractor Provided System Improvements	16,380	396,600	-	-	-
	Total Projects	**333,993**	**499,676**	**745,000**	**963,500**	**1,228,000**

WATER FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
EQUIPMENT					
Equipment	-	-	-	-	100,000
Meter Reading Equipment (1/2)	5,008	-	-	-	-
Total Equipment	**5,008**	**0**	**0**	**0**	**100,000**
TOTAL PROJECTS AND EQUIPMENT	**339,001**	**499,676**	**745,000**	**963,500**	**1,328,000**
FUNDING SUMMARY					
Bond Issue/Capital Outlay Note	151,824	10,719	-	-	668,000
Private Sources/Donations	16,380	396,600	-	-	-
Stimulus Project	-	-	85,000	90,000	-
Water Fund	170,797	92,357	660,000	873,500	660,000
TOTAL FUNDING	**339,001**	**499,676**	**745,000**	**963,500**	**1,328,000**

	SEWER FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
PROJECTS						
17638	Akard School - Back Creek Trunk Sewer Improvements	36,224	17	-	-	200,000
17600	Apple Ridge Subdivision Sanitary Sewer	10,020	238,695	-	64,615	-
17600	Automated Meter Reading Project	-	-	-	-	300,000
17617	Beaver Creek Road Sewer Improvements	-	-	600,000	-	600,000
17639	Evans Creek Sewage Pumping Station	108,145	1,591,057	-	165,000	-
17600	Highway 394/Exit 69 Sewer Extension	10,355	236,620	-	15,000	-
17650	Highway 11-E Sewer Extension - Old Thomas Bridge Road	22,223	28,933	-	208	-
17651	Highway 11-E Sewer Extension - River Road	4,065	-	-	-	-
17600	Holston Avenue Sewer Replacement	63,973	218,386	-	-	-
17600	Inflow and Infiltration	-	23,336	50,000	50,000	70,000
17600	Sears Building Area Sewer Relocation	-	-	32,000	-	32,000
	Contractor Provided System Improvements	172,800	619,980	-	-	-
	Total Projects	**427,805**	**2,957,024**	**682,000**	**294,823**	**1,202,000**
EQUIPMENT						
	Equipment	-	-	-	-	100,000
	Meter Reading Equipment (1/2)	5,008	-	-	-	-
	Total Equipment	**5,008**	**0**	**0**	**0**	**100,000**
	TOTAL PROJECTS AND EQUIPMENT	**432,813**	**2,957,024**	**682,000**	**294,823**	**1,302,000**

SEWER FUND PROJECTS AND EQUIPMENT	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
FUNDING SUMMARY					
Bond Financing	-	-	-	-	300,000
Private Sources/Donations	172,800	619,980	-	-	-
Sewer Fund	105,289	509,349	82,000	114,823	202,000
Sullivan County	154,724	1,827,695	600,000	180,000	800,000
TOTAL FUNDING	**432,813**	**2,957,024**	**682,000**	**294,823**	**1,302,000**

Debt Service

FUND	DEPARTMENT	ACTIVITY	NUMBER
Debt Service	Finance	Debt Service	013

Description

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. The use of general long-term debt is normally restricted to those capital improvements or projects that cannot be financed from current revenues, with the bonds/notes repaid over a period less than or equal to the projects' useful life.

The City's most recent bond rating is an "AA-" rating from Standard and Poor's. The City Charter and State statutes do not limit the amount of general obligation debt which the City may incur; however, all debt obligations must be approved by the State Comptroller's office before any new debt is issued.

The debt servicing of capital leases for governmental and special revenue funds is funded in the Debt Service Fund by transfers from the fund owning the equipment. The City currently does not have any equipment financed with leasing arrangements.

Program Comments

For fiscal 2012, the General Fund will transfer a total of $2,366,152 to the Debt Service Fund for municipal and school related debt service payments. The General Purpose School Fund will transfer a total of $772,434 for school related debt service. The following is a summary of the City's debt transactions:

* $5,000,000 in general obligation bonds were issued in 1999 to fund various municipal projects. Interest rates range from 4.1 to 5.35 percent, and the bonds will mature in 2015. The issue funded the following projects: renovation of the Municipal Building and Viking Hall; construction of a Multi-Purpose Park (recreation); replacement of the Georgia Avenue bridge; and purchase of an 800 MHZ communications system.

  In 2005, the City refunded $3,115,000 million of the original issue as an advance refunding. The bond was callable in 2008 and bonds with maturity dates between 2009 and 2015 were included in the refunding. The purpose of the refunding was to take advantage of lower interest rates and to reduce debt service requirements.

  The proceeds from the issue were invested in an interest earning-escrow account until the call date, at which time the callable bonds were paid off. The new debt is a variable rate bond and will mature in 2015, which is the same year as the original issue.

* During the 2008 fiscal year, the City issued two bond series in order to fund construction of the new Fairmount Elementary School. Series 2007 G.O. Bonds were issued for $9,850,000 to fund school construction, various water projects, and expansion of the demolition landfill. The original amounts reflected in the financial records were $7,750,000, $1,550,000, and $550,000, respectively. The bonds are fixed in nature with maturity dates ranging for the three parts from 2014 to 2023. The interest rates range over the period from 4.0 to 4.125%.

FUND	DEPARTMENT	ACTIVITY	NUMBER
Debt Service	Finance	Debt Service	013

In January 2008, Series 2008 G.O. Bonds were issued for $5,150,000 to complete funding of the school construction project for $4,250,000 and to fund various city capital projects for $900,000. Interest rates for this issue were fixed at 3.00% and maturity will be reached in 2020.

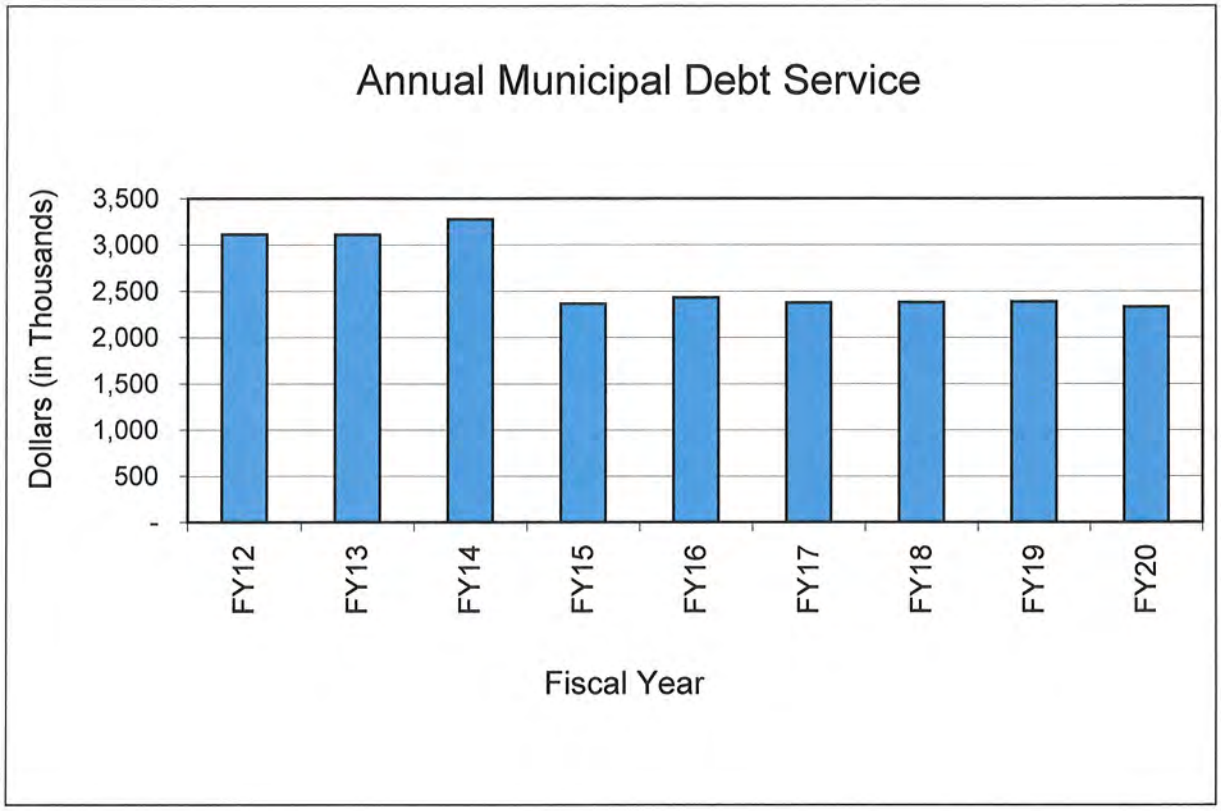
* $3,500,000 in General Obligation Bonds were issued in 2004 to fund the City's share of costs to construct a new public library. The bonds had a variable interest rate and matured in 2019. The cost of the project was equally shared with the City of Bristol, Virginia. In September 2009, The City issued $2,760,000 in General Obligation Refunding Bonds, Series 2009, for the purpose of refinancing the original Library bonds. The bonds were issued with a fifteen year maturity and a fixed interest rate of 3% - 4%. The decision to refinance was based upon changes in the economic environment that caused concern of interest rate risk related to the variable nature of the existing debt.

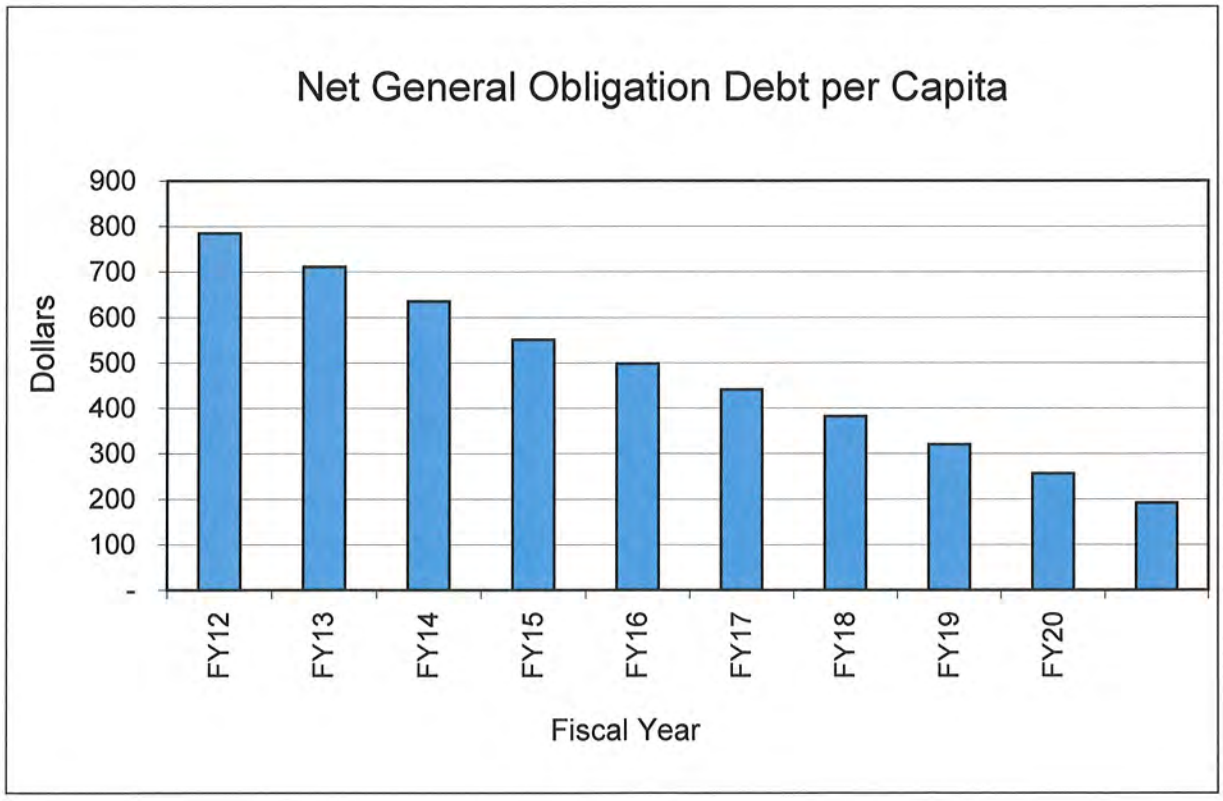
* During 2009, the City obtained a loan from the State of Tennessee to fund energy conservation measures at general facilities, the water plant, and the wastewater treatment plant. The amounts contributed to general facilities, the water plant, and the wastewater treatment plant were $424,000, $17,000, and $59,000, respectively. This loan is noninterest bearing and has a seven year repayment schedule.

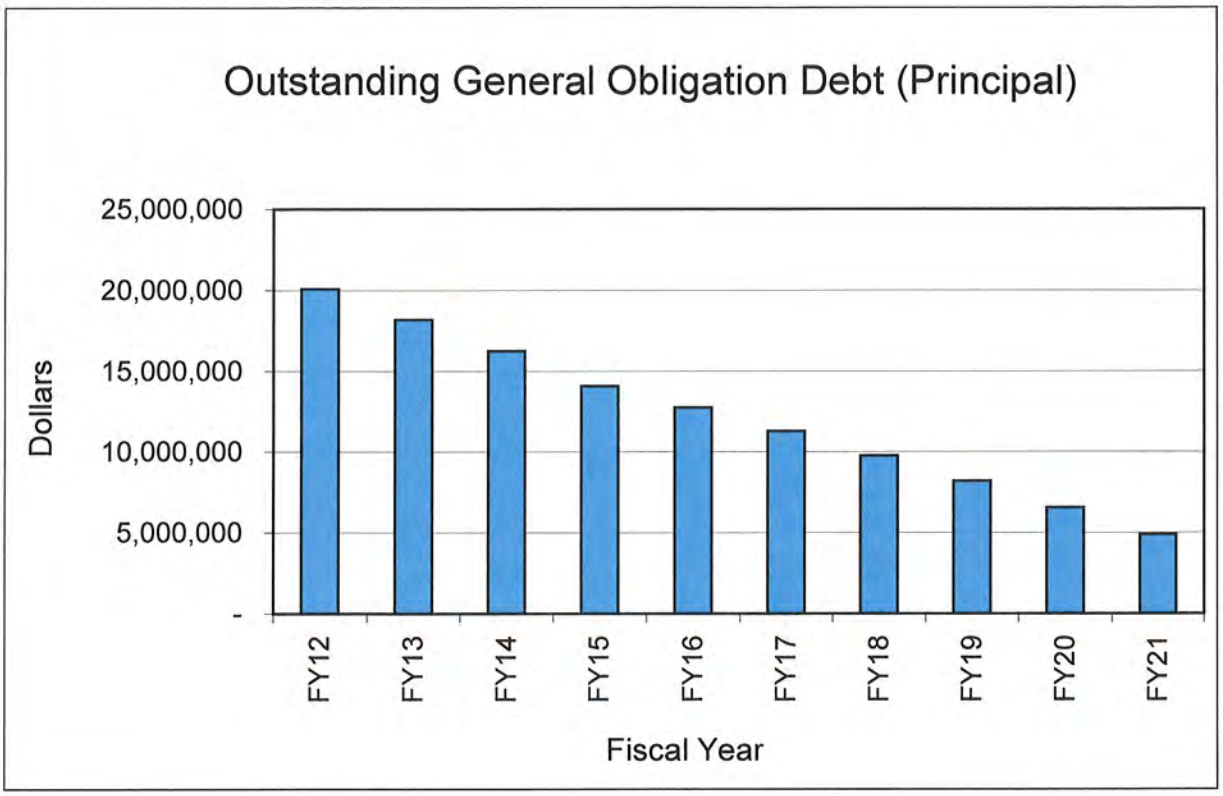
* During 2011, the City obtained a loan from the State of Tennessee to fund energy conservation measures at several school facilities. The total loan is $5,000,000 and is able to be drawdown as needed. Debt service payments will initiate when all funds have been disbursed. The loan bears interest at .75% and has a twelve year repayment schedule.

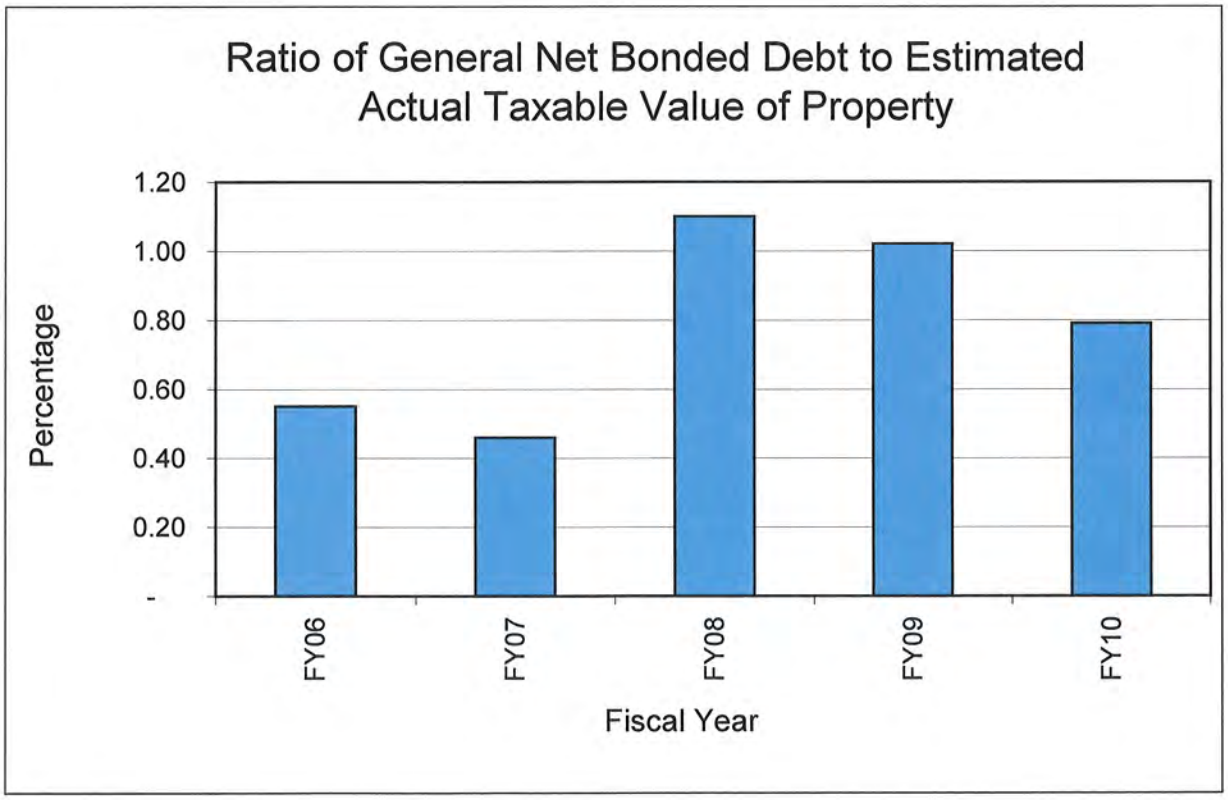
* During the 2011 fiscal year, the City issued Series 2011 G.O. Bonds in order to aid in funding the school energy conservation projects, recreational facility improvements, and equipment replacement . The original amounts reflected in the financial records for each of the projects were $3,290,000, $675,000 and $485,000, respectively. The bonds are fixed in nature with maturity dates from 2012 to 2023. The interest rates range over the period from 3.0 to 4.0%.

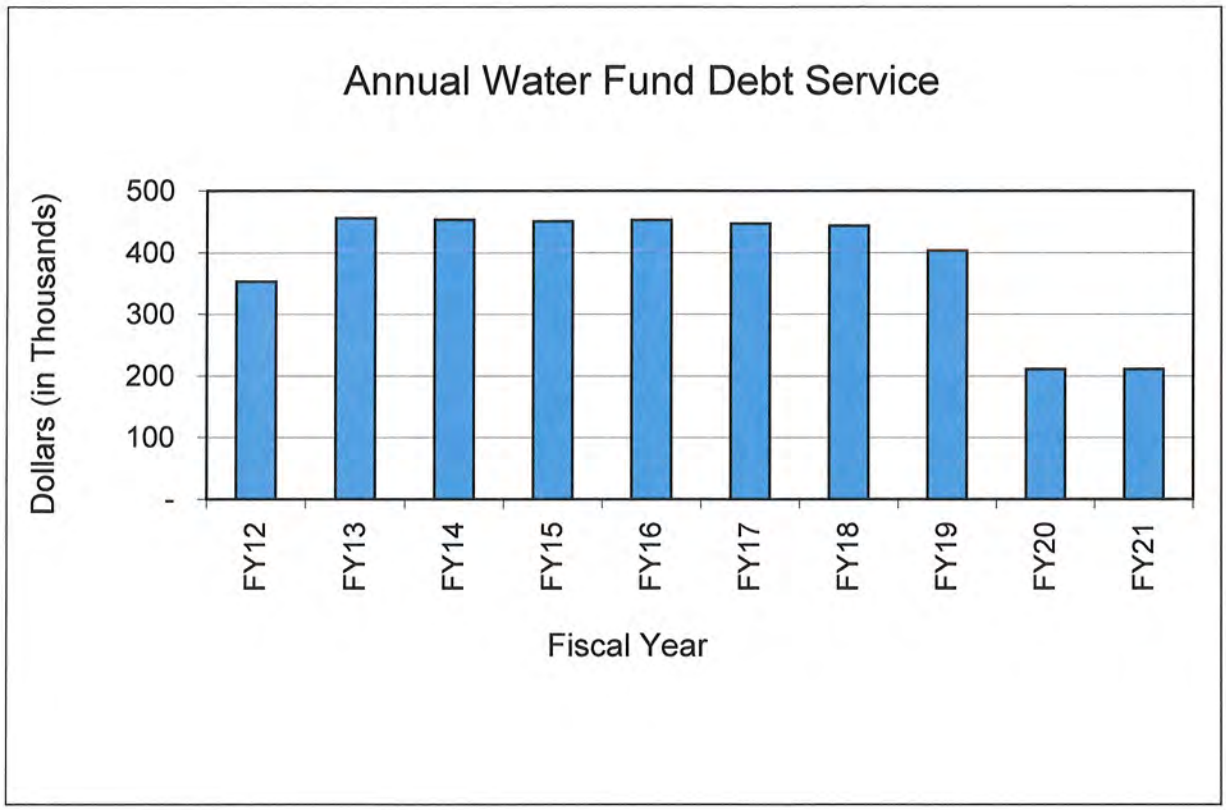
	GENERAL OBLIGATION DEBT SERVICE EXPENDITURES	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
	GENERAL OBLIGATION BONDS, Series VI-D-4				
49210	Principal	-	-	-	-
49220	Interest	20,002	-	-	-
		20,002	0	0	0
	GENERAL OBLIGATION REFUNDING BONDS, 2005				
49210	Principal	390,000	405,000	405,000	420,000
49220	Interest	83,480	71,780	71,780	59,360
		473,480	476,780	476,780	479,360
	GENERAL OBLIGATION BONDS, Series 2007				
49210	Principal	-	-	-	-
49220	Interest	312,661	315,344	315,344	315,344
		312,661	315,344	315,344	315,344
	GENERAL OBLIGATION BONDS, Series 2008				
49210	Principal	750,000	800,000	800,000	1,000,000
49220	Interest	148,500	126,000	126,000	102,000
		898,500	926,000	926,000	1,102,000
	GENERAL OBLIGATION REFUNDING BONDS, 2008B				
49210	Principal	-	155,569	323,584	-
49220	Interest	10,531	4,994	5,076	-
		10,531	160,563	328,660	0
	GENERAL OBLIGATION REFUNDING BONDS, 2009				
49210	Principal	135,000	140,000	140,000	165,000
49220	Interest	71,808	91,694	91,694	87,494
		206,808	231,694	231,694	252,494
	GENERAL OBLIGATION BONDS, Series 2011				
49210	Principal	-	-	23,236	295,000
49220	Interest	-	-	9,247	157,700
		0	0	32,483	452,700
	GENERAL OBLIGATION BONDS, Series 2012				
49210	Principal	-	-	-	10,289
49220	Interest	-	-	-	5,000
		0	0	0	15,289
	2008 ECM STATE LOAN				
49210	Principal	60,571	60,571	60,571	60,571
		60,571	60,571	60,571	60,571
	2010 ECM STATE LOAN				
49210	Principal	-	-	-	399,696
49220	Interest	-	-	-	36,132
		0	0	0	435,828
	OTHER EXPENDITURES				
	Professional & Contractual Fees	4,593	25,000	4,000	25,000
	TOTAL DEBT SERVICE FUND EXPENDITURES	1,987,146	2,195,952	2,375,532	3,138,586

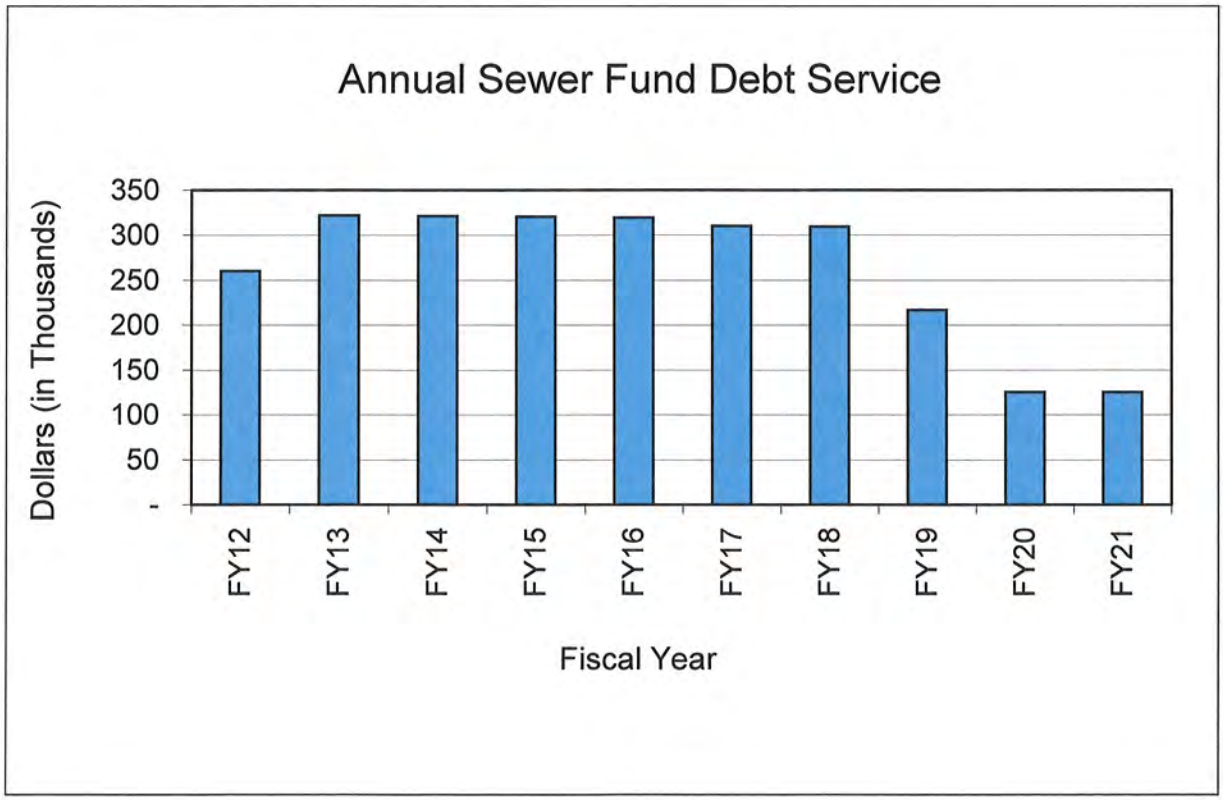

Annual Municipal Debt Service
Dollars (in Thousands)
3,500
3,000
2,500
2,000
1,500
1,000
500
-
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
Fiscal Year


Net General Obligation Debt per Capita
Dollars
900
800
700
600
500
400
300
200
100
-
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
Fiscal Year


Outstanding General Obligation Debt (Principal)
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
Dollars
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
Fiscal Year


Ratio of General Net Bonded Debt to Estimated Actual Taxable Value of Property
1.20
1.00
0.80
0.60
0.40
0.20
-
Percentage
FY06
FY07
FY08
FY09
FY10
Fiscal Year


Annual Water Fund Debt Service
Dollars (in Thousands)
500
400
300
200
100
-
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
Fiscal Year


Annual Sewer Fund Debt Service
Dollars (in Thousands)
350
300
250
200
150
100
50
-
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
Fiscal Year

Debt Service by Fund Schedule

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 and Beyond	Totals
Municipal																
2012 GO Bonds - Projected	10,289	21,200	22,056	22,947	23,874	24,839	25,842	26,886	27,974	29,103	14,990	-	-	-	-	250,000
2011 GO Bonds - BOE ECM & Other	295,000	310,000	325,000	335,000	355,000	365,000	380,000	395,000	405,000	420,000	425,000	440,000	-	-	-	4,450,000
2009 GO Bonds - Library Refinancing	165,000	160,000	160,000	180,000	180,000	175,000	195,000	195,000	190,000	215,000	210,000	230,000	230,000	-	-	2,485,000
2008 GO Bonds - Fairmount & Other	1,000,000	1,025,000	-	175,000	250,000	250,000	250,000	250,000	200,000	-	-	-	-	-	-	3,400,000
2007 GO Bonds - Fairmount	-	-	1,225,000	175,000	650,000	700,000	725,000	775,000	825,000	850,000	900,000	925,000	-	-	-	7,750,000
2005 GO Bonds - Ref 1999	420,000	425,000	440,000	455,000	-	-	-	-	-	-	-	-	-	-	-	1,740,000
2010 ECM State Loan	399,696	402,708	405,744	408,792	411,864	414,972	418,092	421,236	424,404	427,608	430,824	434,060	-	-	-	5,000,000
2008 ECM State Loan	60,571	60,571	60,572	60,572	60,572	-	-	-	-	-	-	-	-	-	-	302,858
Municipal Principal	2,350,556	2,404,479	2,638,372	1,812,311	1,931,310	1,929,811	1,993,934	2,063,122	2,072,378	1,941,711	1,980,814	2,029,060	230,000	-	-	25,377,858
Municipal																
2012 GO Bonds - Projected	5,000	9,378	8,522	7,631	6,704	5,739	4,736	3,692	2,604	1,475	299	-	-	-	-	55,780
2011 GO Bonds - BOE ECM & Other	157,700	145,900	133,500	120,500	107,100	92,900	78,300	63,100	51,250	39,100	26,500	13,750	-	-	-	1,029,600
2009 GO Bonds - Library Refinancing	87,494	82,544	77,744	72,944	67,544	62,144	56,894	50,800	43,000	35,400	26,800	18,400	9,200	-	-	690,908
2008 GO Bonds - Fairmount & Other	102,000	72,000	41,250	41,250	36,000	28,500	21,000	13,500	6,000	-	-	-	-	-	-	361,500
2007 GO Bonds - Fairmount	315,344	315,344	315,343	266,344	259,344	233,343	205,344	176,344	144,375	110,344	75,231	38,156	-	-	-	2,454,906
2005 GO Bonds - Ref 1999	59,360	45,980	31,105	15,925	-	-	-	-	-	-	-	-	-	-	-	152,370
2010 ECM State Loan	36,132	33,120	30,084	27,036	23,964	20,856	17,736	14,592	11,424	8,220	5,004	1,768	-	-	-	229,936
Municipal Interest	763,030	704,266	637,548	551,630	500,656	443,482	384,010	322,028	258,653	194,539	133,884	72,074	9,200	-	-	4,975,000
Municipal Debt	3,113,586	3,108,745	3,275,920	2,363,941	2,431,966	2,373,293	2,377,944	2,385,150	2,331,031	2,136,250	2,114,698	2,101,134	239,200	-	-	30,352,858
Water																
2012 GO Bonds - Projected	70,995	146,279	152,189	158,337	164,733	171,389	178,313	185,517	193,011	200,810	103,427	-	-	-	-	1,725,000
2007 GO Bonds	140,000	145,000	150,000	155,000	165,000	170,000	175,000	185,000	-	-	-	-	-	-	-	1,285,000
Water Principal	210,995	291,279	302,189	313,337	329,733	341,389	353,313	370,517	193,011	200,810	103,427	-	-	-	-	3,010,000
Water																
2012 GO Bonds - Projected	34,500	64,711	58,801	52,653	46,257	39,601	32,677	25,473	17,979	10,180	2,068	-	-	-	-	384,900
2007 GO Bonds	51,632	46,031	40,231	34,231	28,031	21,431	14,631	7,631	-	-	-	-	-	-	-	243,849
Water Interest	86,132	110,742	99,032	86,884	74,288	61,032	47,308	33,104	17,979	10,180	2,068	-	-	-	-	628,749
Water Loans																
2006 Capital Outlay Note	40,842	40,842	40,842	40,842	40,842	40,842	40,842	-	-	-	-	-	-	-	-	285,894
2006 Capital Outlay Interest	12,535	10,744	8,953	7,163	5,372	3,581	1,791	-	-	-	-	-	-	-	-	50,139
2008 ECM State Loan	2,429	2,429	2,428	2,428	2,428	-	-	-	-	-	-	-	-	-	-	12,142
Water Loans	55,806	54,015	52,223	50,433	48,642	44,423	42,633	-	-	-	-	-	-	-	-	348,175
Water Debt	352,933	456,036	453,444	450,654	452,663	446,844	443,254	403,621	210,990	210,990	105,495	-	-	-	-	3,986,924

Debt Service by Fund Schedule

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 and Beyond	Totals
Sewer																
2012 GO Bonds - Projected	42,186	86,919	90,430	94,084	97,885	101,840	105,955	110,235	114,688	119,321	61,457	-	-	-	-	1,025,000
Sewer Principal	42,186	86,919	90,430	94,084	97,885	101,840	105,955	110,235	114,688	119,321	61,457	-	-	-	-	1,025,000
Sewer																
2012 GO Bonds - Projected	20,500	38,453	34,942	31,288	27,487	23,532	19,417	15,137	10,684	6,051	1,229	-	-	-	-	228,720
Sewer Interest	20,500	38,453	34,942	31,288	27,487	23,532	19,417	15,137	10,684	6,051	1,229	-	-	-	-	228,720
Sewer Loans																
Bristol SRF 94-071	120,360	125,760	131,412	137,304	143,472	149,916	156,648	90,283	-	-	-	-	-	-	-	1,055,155
Bristol SRF 94-071-Interest	43,608	38,208	32,556	26,652	20,496	14,052	7,320	1,044	-	-	-	-	-	-	-	183,936
2006 Capital Outlay Note	19,158	19,158	19,158	19,158	19,158	19,158	19,158	-	-	-	-	-	-	-	-	134,106
2006 Capital Outlay Interest	5,880	5,040	4,200	3,360	2,520	1,680	840	-	-	-	-	-	-	-	-	23,520
2008 ECM State Loan	8,429	8,429	8,428	8,428	8,428	-	-	-	-	-	-	-	-	-	-	42,142
Sewer Loans	197,435	196,595	195,754	194,902	194,074	184,806	183,966	91,327	-	-	-	-	-	-	-	1,438,859
Sewer Debt	260,121	321,967	321,126	320,274	319,446	310,178	309,338	216,699	125,372	125,372	62,686	-	-	-	-	2,692,579
Demolition Landfill																
2007 GO Bonds	80,000	85,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	255,000
Demolition Landfill Principal	80,000	85,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	255,000
Demolition Landfill																
2007 GO Bonds	10,200	7,000	3,600	-	-	-	-	-	-	-	-	-	-	-	-	20,800
Demolition Landfill Interest	10,200	7,000	3,600	-	-	-	-	-	-	-	-	-	-	-	-	20,800
Demolition Landfill Debt	90,200	92,000	93,600	-	-	-	-	-	-	-	-	-	-	-	-	275,800
Total Debt	3,816,840	3,978,748	4,144,090	3,134,869	3,204,075	3,130,315	3,130,536	3,005,470	2,667,393	2,472,612	2,282,879	2,101,134	239,200	-	-	37,308,161
Total Bond Principal	2,683,737	2,867,677	3,120,991	2,219,732	2,358,928	2,373,040	2,453,202	2,543,874	2,380,077	2,261,842	2,145,698	2,029,060	230,000	-	-	29,667,858
Total Interest	879,862	860,461	775,122	669,802	602,431	528,046	450,735	370,269	287,316	210,770	137,181	72,074	9,200	-	-	5,853,269
Total Other Loans	253,241	250,610	247,977	245,335	242,716	229,229	226,599	91,327	-	-	-	-	-	-	-	1,787,034
Total Debt	3,816,840	3,978,748	4,144,090	3,134,869	3,204,075	3,130,315	3,130,536	3,005,470	2,667,393	2,472,612	2,282,879	2,101,134	239,200	-	-	37,308,161

Debt Service by Fund Schedule

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26 and Beyond	Totals
GO																
2012 GO Bonds - Projected Principal	10,289	21,200	22,056	22,947	23,874	24,839	25,842	26,886	27,974	29,103	14,990	-	-	-	-	250,000
2012 GO Bonds - Projected Interest	5,000	9,378	8,522	7,631	6,704	5,739	4,736	3,692	2,604	1,475	299	-	-	-	-	55,780
2011 GO Bonds - BOE ECM & Other Prin	295,000	310,000	325,000	335,000	355,000	365,000	380,000	395,000	405,000	420,000	425,000	440,000	-	-	-	4,450,000
2011 GO Bonds - BOE ECM & Other Inte	157,700	145,900	133,500	120,500	107,100	92,900	78,300	63,100	51,250	39,100	26,500	13,750	-	-	-	1,029,600
2009 Series - Library Refinancing Princip	165,000	160,000	160,000	180,000	180,000	175,000	195,000	195,000	190,000	215,000	210,000	230,000	230,000	-	-	2,485,000
2009 Series - Library Refinancing Interest	87,494	82,544	77,744	72,944	67,544	62,144	56,894	50,800	43,000	35,400	26,800	18,400	9,200	-	-	690,908
2008 GO Bonds Principal - Fairmount & C	1,000,000	1,025,000	-	175,000	250,000	250,000	250,000	250,000	200,000	-	-	-	-	-	-	3,400,000
2008 GO Bonds Interest - Fairmount & OI	102,000	72,000	41,250	41,250	36,000	28,500	21,000	13,500	6,000	-	-	-	-	-	-	361,500
2007 GO Bonds Principal - Fairmount	-	-	1,225,000	175,000	650,000	700,000	725,000	775,000	825,000	850,000	900,000	925,000	-	-	-	7,750,000
2007 GO Bonds Interest - Fairmount	315,344	315,344	315,343	266,344	259,344	233,343	205,344	176,344	144,375	110,344	75,281	38,156	-	-	-	2,454,906
2005 Refunding Principal	420,000	425,000	440,000	455,000	-	-	-	-	-	-	-	-	-	-	-	1,740,000
2005 Refunding Interest	59,360	45,980	31,105	15,925	-	-	-	-	-	-	-	-	-	-	-	152,370
2010 ECM State Loan Principal	399,696	402,708	405,744	408,792	411,864	414,972	418,092	421,236	424,404	427,608	430,824	434,060	-	-	-	5,000,000
2010 ECM State Loan Interest	36,132	33,120	30,084	27,036	23,964	20,856	17,736	14,592	11,424	8,220	5,004	1,768	-	-	-	229,936
2008 ECM State Loan	60,571	60,571	60,572	60,572	60,572	-	-	-	-	-	-	-	-	-	-	302,858
	3,113,586	3,108,745	3,275,920	2,363,941	2,431,966	2,373,293	2,377,944	2,385,150	2,331,031	2,136,250	2,114,698	2,101,134	239,200	-	-	30,352,858
W & S																
2012 GO Bonds - Projected Principal	113,181	233,198	242,619	252,421	262,618	273,229	284,268	295,752	307,699	320,131	164,884	-	-	-	-	2,750,000
2012 GO Bonds - Projected Interest	55,000	103,164	93,743	83,941	73,744	63,133	52,094	40,610	28,663	16,231	3,297	-	-	-	-	613,620
Bristol SRF 94-071	163,968	163,968	163,968	163,956	163,968	163,968	163,968	91,327	-	-	-	-	-	-	-	1,239,091
2008 ECM State Loan	10,858	10,858	10,856	10,856	10,856	-	-	-	-	-	-	-	-	-	-	54,284
2006 Capital Outlay Note Principal	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-	-	420,000
2006 Capital Outlay Note Interest	18,415	15,784	13,153	10,523	7,892	5,261	2,631	-	-	-	-	-	-	-	-	73,659
2007 GO Bonds Principal	140,000	145,000	150,000	155,000	165,000	170,000	175,000	185,000	-	-	-	-	-	-	-	1,285,000
2007 GO Bonds Interest	51,632	46,031	40,231	34,231	28,031	21,431	14,631	7,631	-	-	-	-	-	-	-	243,849
	613,054	778,003	774,570	770,928	772,109	757,022	752,592	620,320	336,362	336,362	168,181	-	-	-	-	6,679,503
Demolition Landfill																
2007 GO Bonds Principal	80,000	85,000	90,000	-	-	-	-	-	-	-	-	-	-	-	-	255,000
2007 GO Bonds Interest	10,200	7,000	3,600	-	-	-	-	-	-	-	-	-	-	-	-	20,800
	90,200	92,000	93,600	-	-	-	-	-	-	-	-	-	-	-	-	275,800
Total Debt Service	3,816,840	3,978,748	4,144,090	3,134,869	3,204,075	3,130,315	3,130,536	3,005,470	2,667,393	2,472,612	2,282,879	2,101,134	239,200	-	-	37,308,161

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Other Programs

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Other	Council Programs	001-40115

Description

The Bristol Tennessee-Virginia Public Library is a jointly funded facility operated under the direction of a joint Library Board. In 1925, the twin cities decided to operate and fund a joint library facility. The Main Library is located in downtown Bristol, Virginia, on Goode Street, and a branch facility (Avoca) is located at 1550 Volunteer Parkway in Bristol, Tennessee. The Avoca Branch, which opened in 1973, is funded entirely by the City of Bristol Tennessee. The Library Board consists of eleven members, with five appointed by each City Council member for three-year terms and one member elected at-large by the Board.

The Library provides and maintains informational and recreational material to meet the needs of the Bristol community. Both printed and non-printed materials are collected and organized for convenient use. The Library is staffed by a combination of 33 full-time and part-time employees, and also recruits and trains volunteers to support the staff. During fiscal 2010, volunteers provided 4,066 hours of service. The Library's total collection consists of approximately 182,131 volumes and other non-print material. Over 217 magazines are available for patron reading, along with 1,661 rolls of microfilm.

In fiscal 2010, Library staff circulated 276,048 books and 114,334 videos and other non-print materials. Library patrons borrowed 8,737 books from other libraries and loaned 13,986 books to other library through the Interlibrary Loan Service and the Millennium Courier Service. Staff answered 18,384 reference questions. Attendance recorded at the Main Library and the Avoca Branch totaled 309,223. The Main Library is open 63 hours a week, and the Avoca Branch is open 43 hours a week.

The Children's Library provides material and services to children through the sixth grade. Special children's programs include Storytime and the summer reading program. In fiscal 2010, 10,240 children participated in Storytime activities. The summer reading program had 425 children.

The library also offers a teen program for seventh through twelfth grade students. At least one program is scheduled each week, with 3,349 teens either attending a program or taking a tour. The teen summer reading program had 176 participants this summer.

All library records are computerized, with card catalog information available on-line at www.bristol-library.org. Internet access is also provided, and during fiscal 2010 patrons logged 57,575 hours of access.

LIBRARY EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
Other Expenditures					
Main Library	619,725	650,873	650,873	650,873	662,890
Avoca Library	180,389	184,525	184,525	184,525	185,058
Insurance	351	433	455	437	450
TOTAL	800,465	835,831	835,853	835,835	848,398

Budget Highlights

The total budget for the main library is $662,890, which is an increase when compared to the prior year. Included in this amount is funding for the Literacy Academy. The Community Development Grant Fund also pays for a portion of this amount which is $7,000.

Funding for the Avoca Branch is proposed at $185,058, which is at a slight increase in funding level when compared to the prior year budget.

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Bristol City Schools	Schools/Property Insurance	001-13600-050 001-40190

Description

The Bristol School System receives general operating revenues from the City, Sullivan County, the State of Tennessee, and special project revenues from the federal and state governments. The budget for the General Purpose School Fund is approved by the Board of Education, and a request for City funding to meet program expenditure estimates in the School's budget is submitted to City Council.

Program Comments

This activity provides for the annual General Fund contribution to the School System to fund operating expenses. The budgeted city contribution to the Schools in FY 2012 is $3,979,755. Historically, the City has paid the property insurance, since the schools are owned by the City. For FY 2012, $81,024 is budgeted for this expenditure. An additional $437,500 is also budgeted this year for non-routine maintenance and capital projects. These funds are outside of the General Fund contribution for school operating expenses and are not included as part of that total.

The school system's property, workers' compensation, and liability insurance are through the Tennessee Municipal League Insurance Pool. The City pays the annual premium for the property insurance, and the schools are responsible for the workers' compensation and liability premiums.

EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
School Operations (Operating Tranfer)	3,806,000	3,806,000	3,914,000	3,914,000	3,979,755
Property Insurance	63,817	73,782	76,300	79,541	81,024
Non-Routine Maintenance/Capital	250,000	750,000	250,000	250,000	437,500
Total Schools	4,119,817	4,629,782	4,240,300	4,243,541	4,498,279

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Other	Council Programs	001-40115/ 008-40920

Description

The purpose of this activity is to provide financial support for those agencies that promote tourism/economic development, offer assistance and social services to the Bristol community, and other activities. Agencies and activities proposed for funding in fiscal 2012 include the following:

Believe in Bristol	12,500
Believe in Bristol - Main Street Program CDBG Funded	22,500
Birthplace of Country Music Alliance	25,000
Bristol Chamber of Commerce - Keep Bristol Beautiful	15,000
Bristol Chamber of Commerce - Programs	5,500
Convention and Visitors Bureau	160,000
Rhythm and Roots Reunion	25,000
Second Harvest Food Bank	2,500
Tax Relief Program	14,500
United Way	31,000
Total	**313,500**

The Rhythm and Roots Reunion is a community-wide music festival celebrating Bristol's impact in country music. The three-day festival is funded by contributions from the two Bristol's ($25,000 each), sponsorship from the private sector, and ticket sales.

EXPENDITURES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
Other Expenditures					
Believe in Bristol	-	-	10,000	10,000	12,500
Believe in Bristol - Main Street	22,500	22,500	22,500	22,500	22,500
Birthplace of Country Music Alliance	25,000	25,000	25,000	25,000	25,000
Bristol Chamber of Commerce - Keep Bristol Beautiful	18,000	18,000	18,000	18,000	15,000
Bristol Chamber of Commerce - Programs	-	-	-	-	5,500
Convention and Visitors Bureau	150,000	150,000	150,000	150,000	160,000
Rhythm and Roots Reunion	25,000	25,000	25,000	25,000	25,000
Second Harvest Food Bank	-	-	-	-	2,500
Tax Relief Program	13,068	14,279	14,000	14,500	14,500
United Way	31,000	31,000	31,000	31,000	31,000
TOTAL	**284,568**	**285,779**	**295,500**	**296,000**	**313,500**

FUND	DEPARTMENT	ACTIVITY	NUMBER
Health Insurance	Human Resources	Health Insurance	14

Description

The Health Insurance Fund provides that adequate funds are available for all medical and dental claims for employee health care. The fund ensures the City's ability to pay for losses through a funded reserve and the purchase of insurance.

At the present time, the City purchases insurance with relatively high deductibles or stop-loss levels for employee health care. Monetary reserves are maintained within the fund to pay for the City's portion of any losses in these areas. The appropriate level of reserves within the funds is determined by examining the potential for losses and providing the necessary funds to cover those losses.

The City's group health plan currently operates with a preferred provider organization (PPO) option with the City providing funding for medical claims up to $105,000 annually per employee or dependent. Individual medical claims in excess of this amount are funded by insurance coverage.

Pre 65 retirees and COBRA participants, for which medical claims are paid under this category, pay 100 percent and 102 percent, respectively, of the regular employees premium rate for their coverage.

Dental insurance is also provided by the City on a cost-sharing basis with employees. The City contributes $120 annually per participating employee.

In January 2009, an additional option, a Health Reimbursement Arrangement, was implemented to provide employees a choice in selecting a plan to match their healthcare and financial needs. In March 2009, all Medicare eligible retirees were moved to a Center for Medicare Services (CMS) approved Medicare Advantage Program.

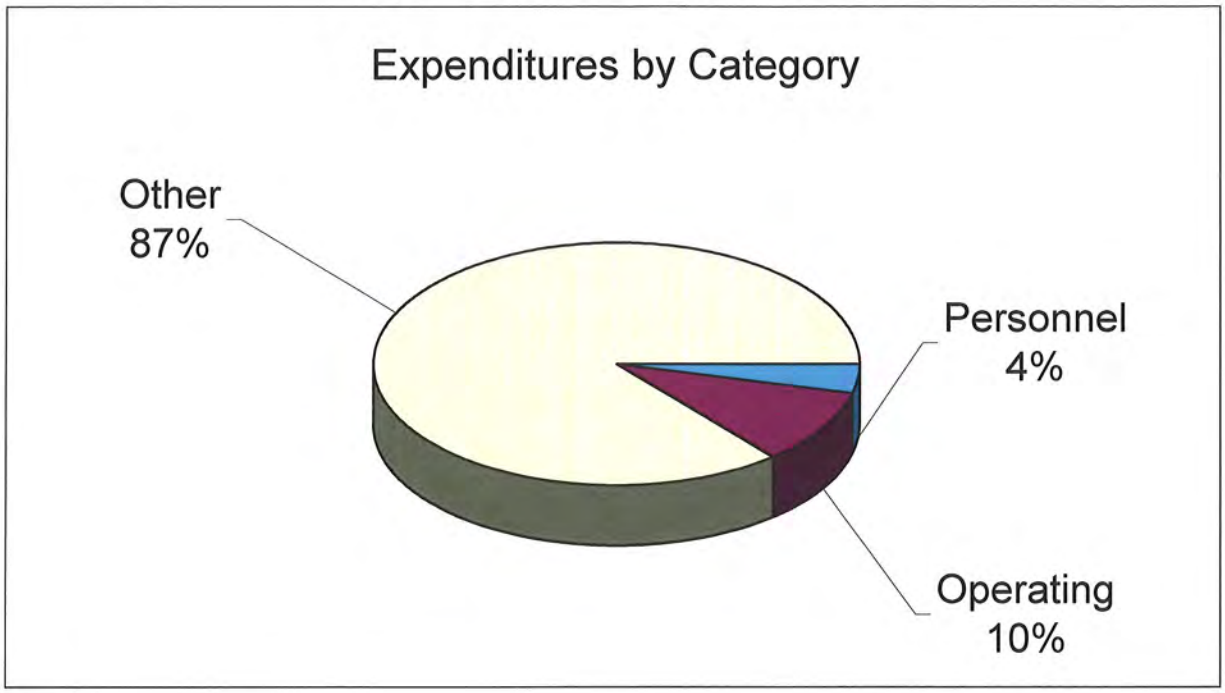
For Fiscal 2012, the City will continue to fund only premium costs of the Medicare eligible retirees whereas in the past the City funded the medical and prescription costs. The change in funding reduces the City's high claim liabilities.

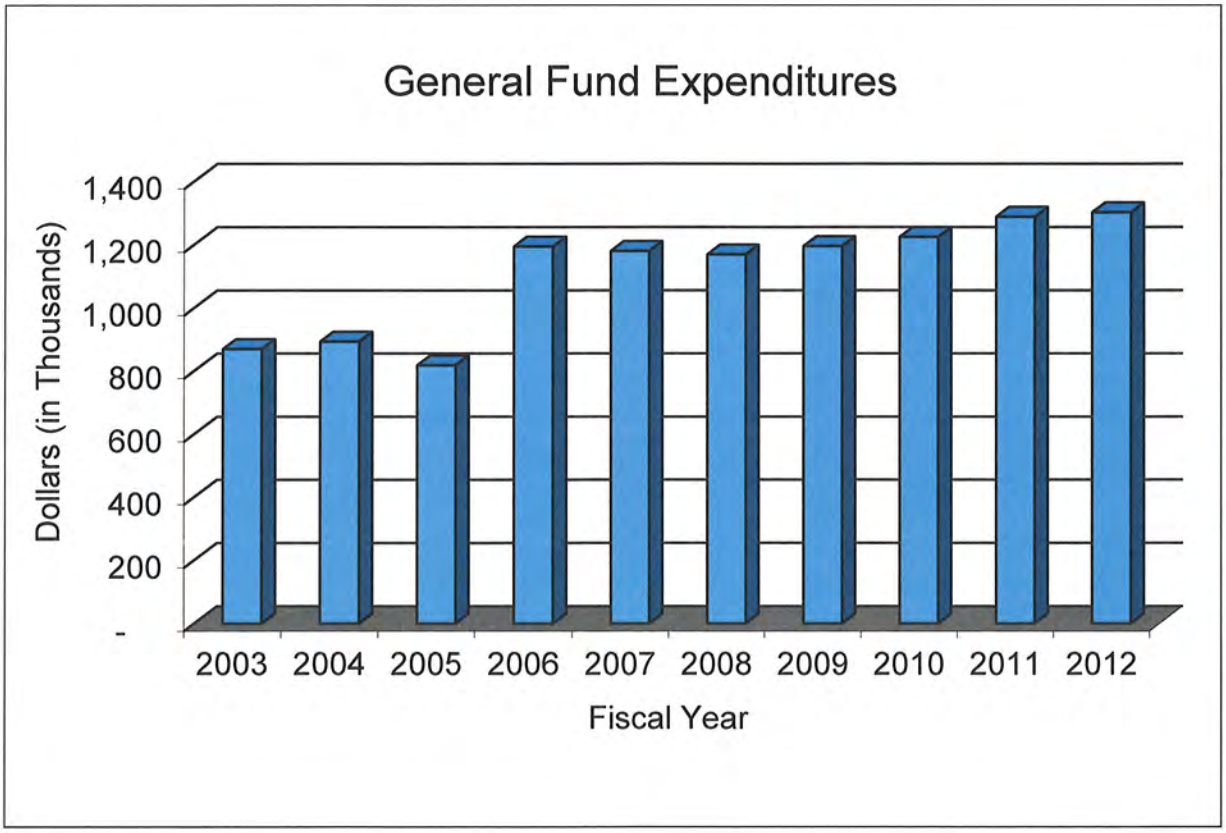
	HEALTH INSURANCE FUND EXPENSES	ACTUAL FY 2009	ACTUAL FY 2010	BUDGET FY 2011	PROJECTED FY 2011	BUDGET FY 2012
49000 EMPLOYEE INSURANCE						
809	Prescription Claims	497,015	489,217	450,000	591,000	600,000
810	Administrative Expenses	109,183	103,810	105,000	114,513	115,000
811	Medical Claims	1,986,505	2,009,856	2,122,000	2,100,000	2,300,000
812	Stop Loss Insurance	185,018	202,904	169,400	224,487	235,000
813	Section 125 Administrative Costs	2,196	9,088	2,100	9,500	9,500
814	Dental Administrative Costs	14,117	11,881	12,500	12,500	12,500
815	Dental Claims	114,630	120,982	101,000	122,000	122,000
816	Post 65 Premiums	5,826	-	-	-	-
645	OPEB Funding	-	60,306	-	97,200	123,000
263	Miscellaneous Expenses	27,672	22,920	35,000	35,000	24,000
	TOTAL HEALTH INSURANCE FUND EXPENSES	**2,942,162**	**3,030,964**	**2,997,000**	**3,306,200**	**3,541,000**

Departmental Summaries

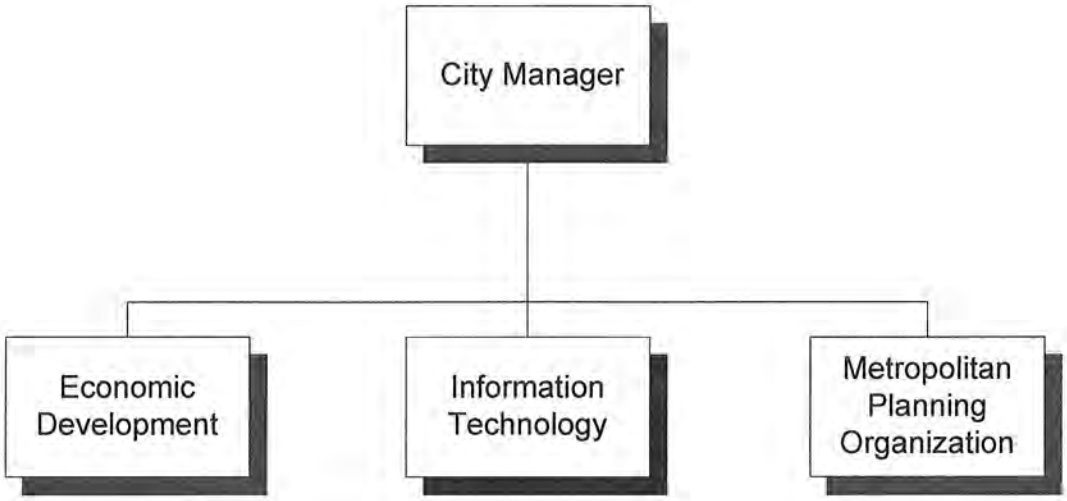
City Council	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
CITY COUNCIL							
City Council	111,087	109,835	126,799	116,016	119,201	(7,598)	(6.0)
Council Programs	1,083,704	1,113,602	1,132,853	1,171,335	1,182,398	49,545	4.4
Total General Fund	1,194,791	1,223,437	1,259,652	1,287,351	1,301,599	41,947	3.3
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	37,247	48,063	49,581	49,581	52,278	2,697	5.4
Operating	91,792	90,449	131,100	156,150	130,000	(1,100)	(0.8)
Other	1,078,096	1,097,129	1,093,060	1,094,511	1,132,566	39,506	3.6
Gross Expenditures	1,207,135	1,235,641	1,273,741	1,300,242	1,314,844	41,103	3.2
Reduction of Costs	(12,344)	(12,204)	(14,089)	(12,891)	(13,245)	844	6.0
Total Expenditures	1,194,791	1,223,437	1,259,652	1,287,351	1,301,599	41,947	3.3

City Council Expenditures





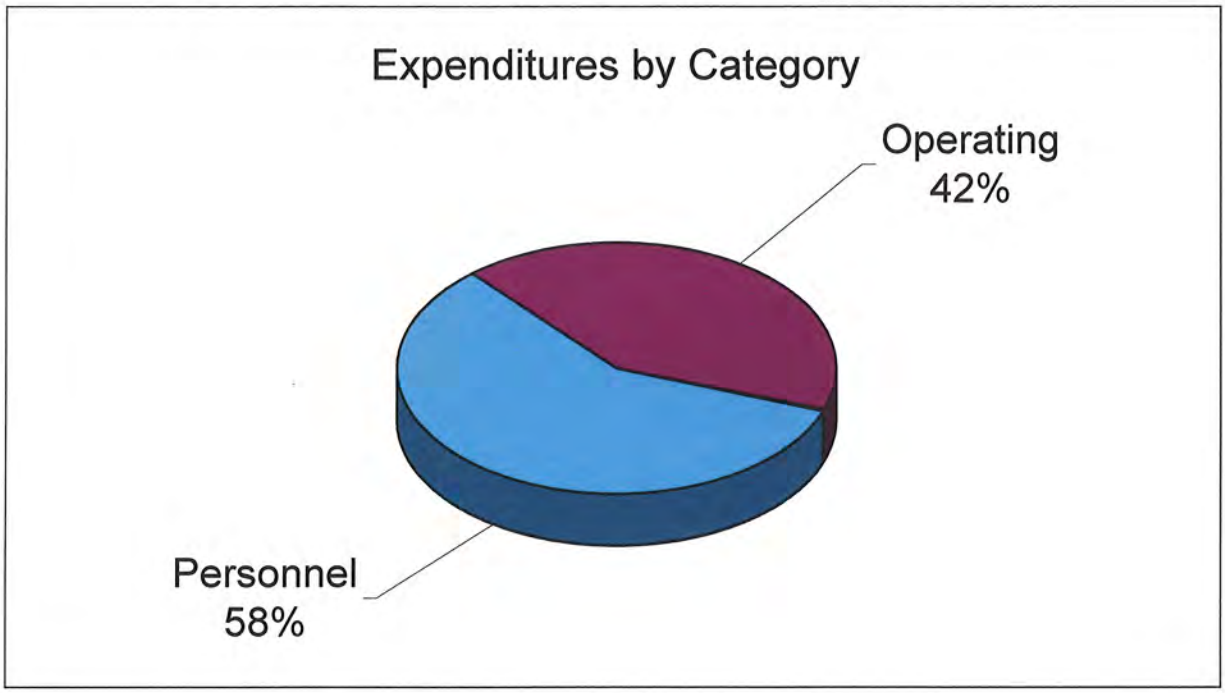
OFFICE OF THE CITY MANAGER

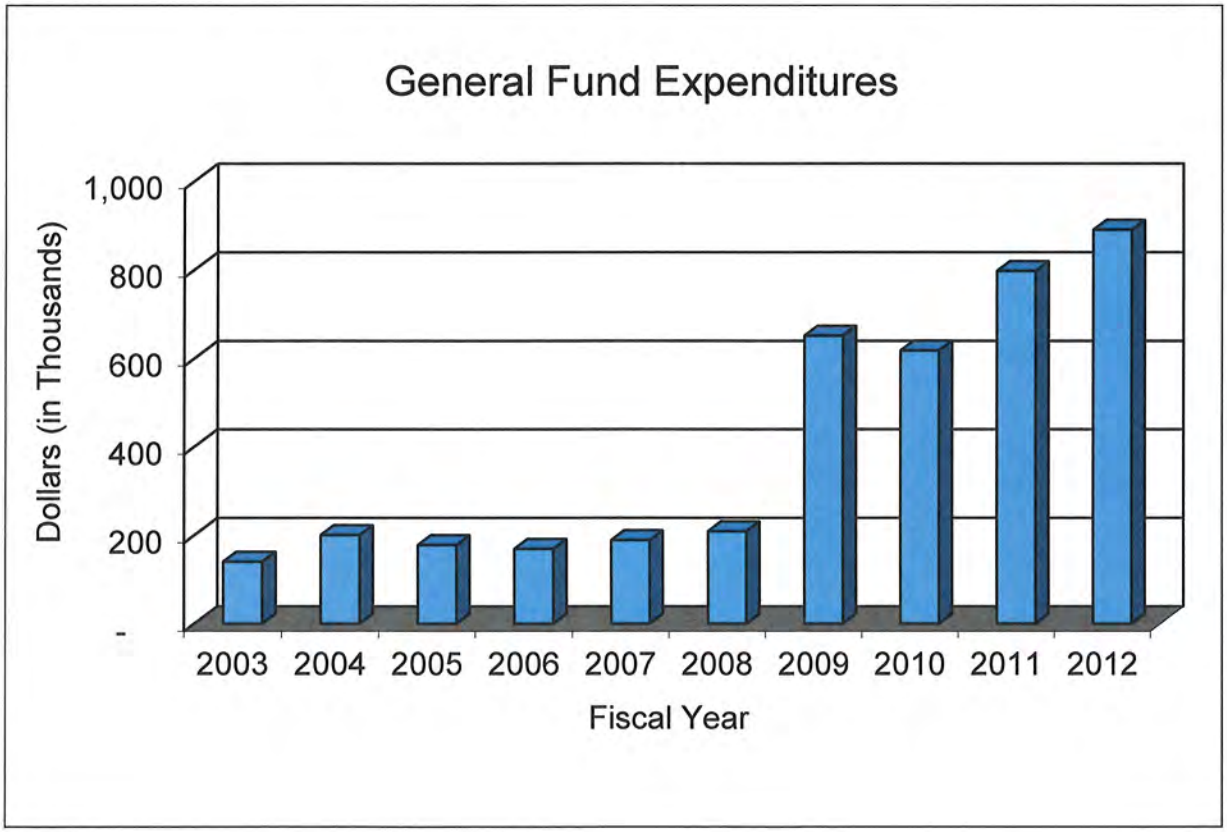


Office of the City Manager	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND:							
OFFICE OF THE CITY MANAGER							
City Manager	200,255	194,900	200,453	198,983	198,855	(1,598)	(0.8)
MPO	209,102	-	-	-	-	-	0.0
Economic Development	241,306	241,315	310,861	333,753	409,964	99,103	31.9
Information Technology	-	181,540	209,440	264,285	281,161	71,721	34.2
Total General Fund	650,663	617,755	720,754	797,021	889,980	169,226	23.5
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	592,484	517,877	558,194	592,361	633,630	75,436	13.5
Operating	146,598	261,032	341,500	400,283	452,299	110,799	32.4
Other	4,141	3,324	3,444	3,351	3,357	(87)	(2.5)
Capital Outlay	-	8,052	-	-	-	-	0.0
Gross Expenditures	743,223	790,285	903,138	995,995	1,089,286	186,148	20.6
Reduction of Costs	(92,560)	(172,530)	(182,384)	(198,974)	(199,306)	(16,922)	9.3
Total Expenditures	650,663	617,755	720,754	797,021	889,980	169,226	23.5
OTHER FUNDS:							
GRANT FUND	0	0	25,000	0	0	(25,000)	(100.0)
GRANT FUND EXPENDITURE SUMMARY							
Operating	-	-	25,000	-	-	(25,000)	(100.0)
Total Expenditures	0	0	25,000	0	0	(25,000)	(100.0)

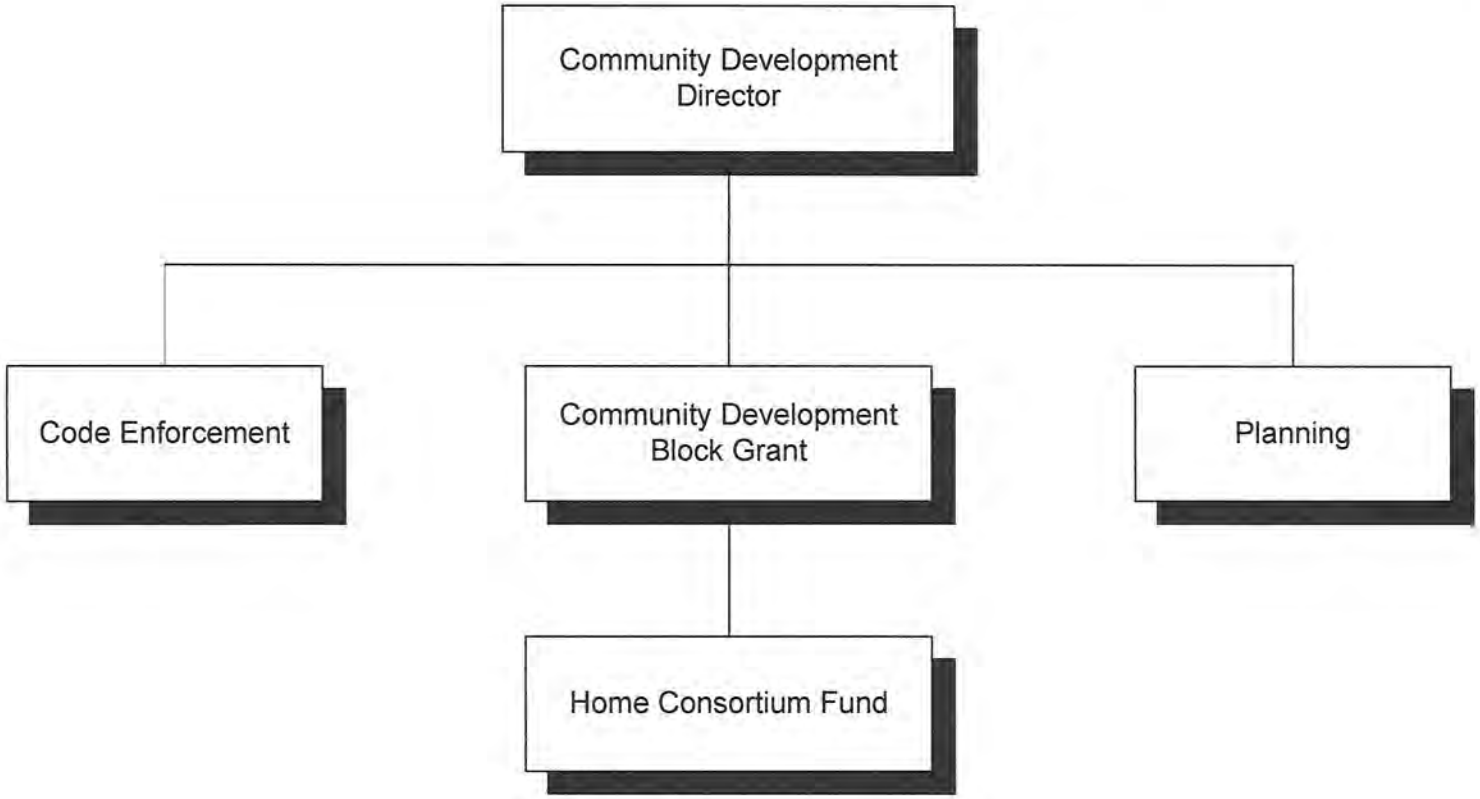
Office of the City Manager	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
TRANSPORTATION GRANT FUND	0	814,697	1,307,868	1,199,429	804,593	(503,275)	(38.5)
TRANSPORTATION GRANT FUND EXPENDITURE SUMMARY							
Personnel	-	570,433	542,113	542,804	556,313	14,200	2.6
Operating	-	123,491	228,224	149,842	170,910	(57,314)	(25.1)
Other	-	14,495	14,801	12,011	12,714	(2,087)	(14.1)
Capital Outlay	-	106,278	522,730	494,772	64,656	(458,074)	(87.6)
Total Expenditures	0	814,697	1,307,868	1,199,429	804,593	(503,275)	(38.5)
Total City Manager	650,663	1,432,452	2,053,622	1,996,450	1,694,573	(359,049)	(17.5)

Office of the City Manager Expenditures





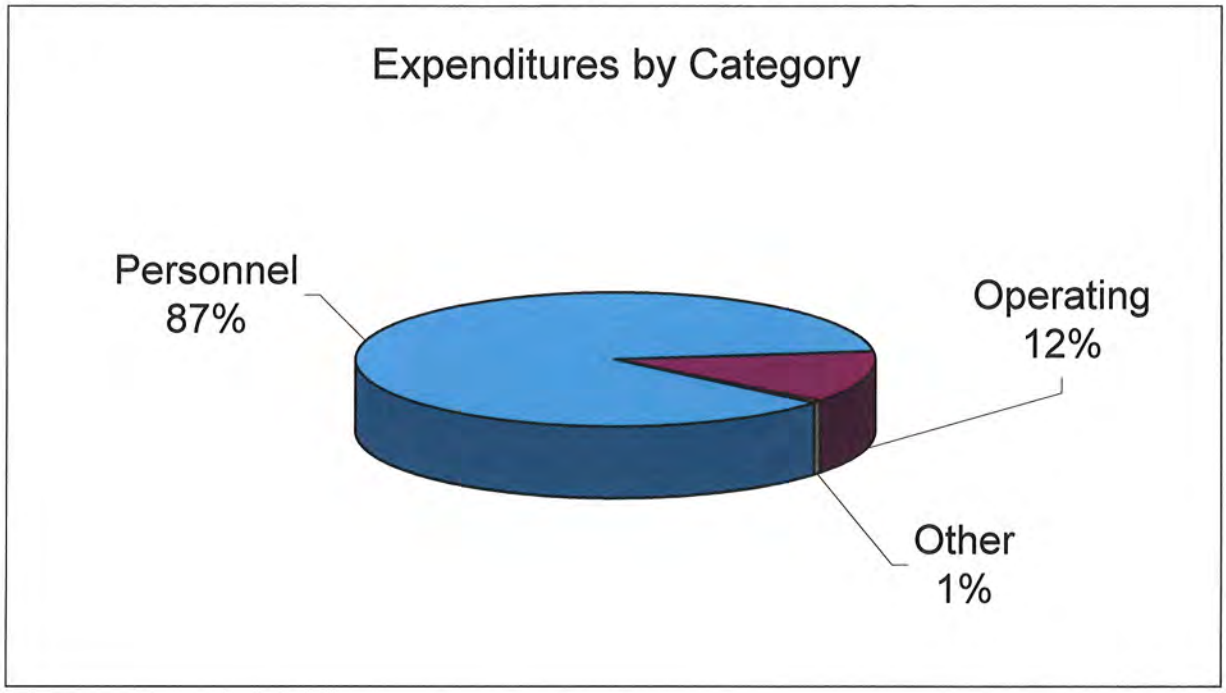
COMMUNITY DEVELOPMENT DEPARTMENT

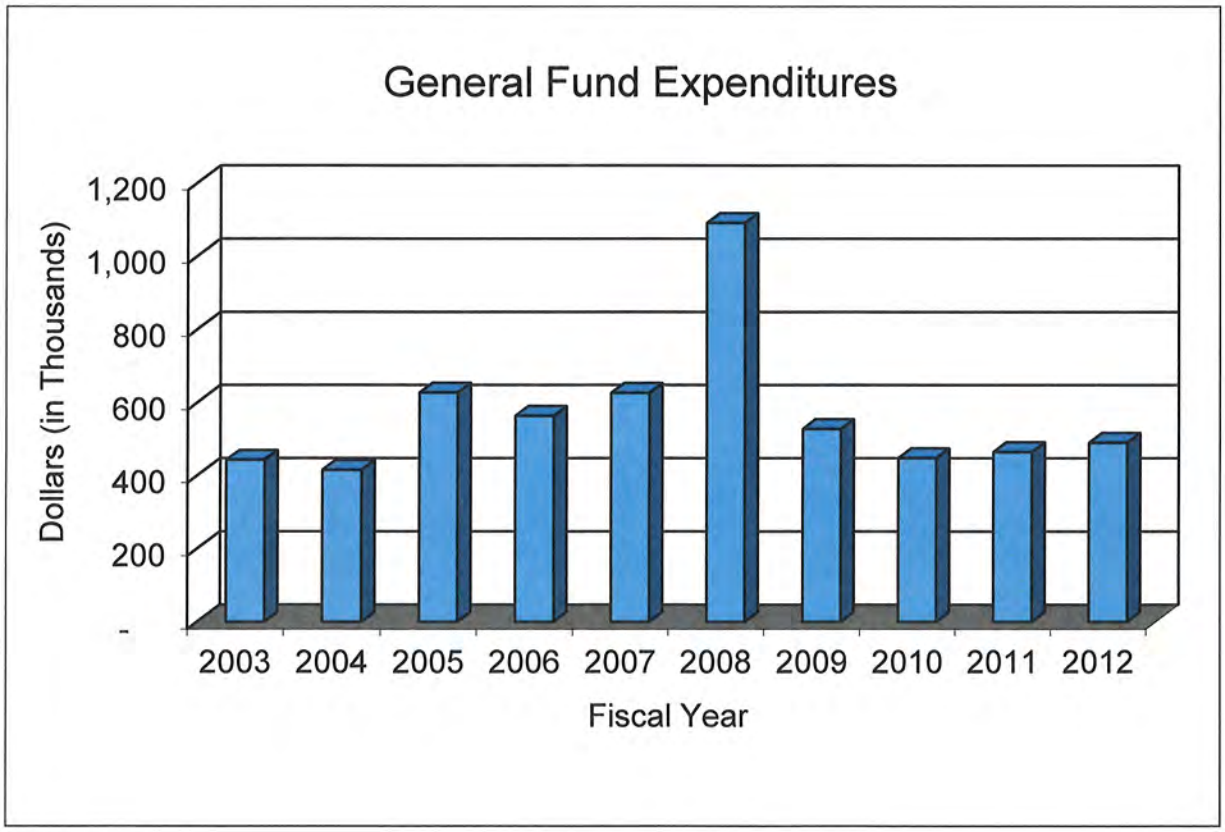


Community Development	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND:							
COMMUNITY DEVELOPMENT							
Planning	285,961	237,064	247,655	241,067	250,871	3,216	1.3
Code Enforcement	241,235	210,455	236,396	223,256	238,371	1,975	0.8
Total General Fund	527,196	447,519	484,051	464,323	489,242	5,191	1.1
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	679,206	598,792	639,878	631,875	644,530	4,652	0.7
Operating	75,120	74,417	88,360	67,198	92,375	4,015	4.5
Other	4,994	4,850	5,173	4,447	4,371	(802)	(15.5)
Capital Outlay	39,376	-	-	-	-	-	0.0
Gross Expenditures	798,696	678,059	733,411	703,520	741,276	7,865	1.1
Reduction of Costs	(271,500)	(230,540)	(249,360)	(239,197)	(252,034)	(2,674)	1.1
Total Expenditures	527,196	447,519	484,051	464,323	489,242	5,191	1.1
OTHER FUNDS:							
HOME CONSORTIUM FUND	1,492,698	1,366,032	2,131,475	1,067,770	2,560,262	428,787	20.1
HOME CONSORTIUM FUND EXPENDITURE SUMMARY							
Personnel	30,969	32,708	28,195	28,093	28,477	282	1.0
Operating	74,304	88,500	155,133	82,820	133,180	(21,953)	(14.2)
Other	1,387,425	1,244,824	1,948,147	956,857	2,398,605	450,458	23.1
Total Expenditures	1,492,698	1,366,032	2,131,475	1,067,770	2,560,262	428,787	20.1

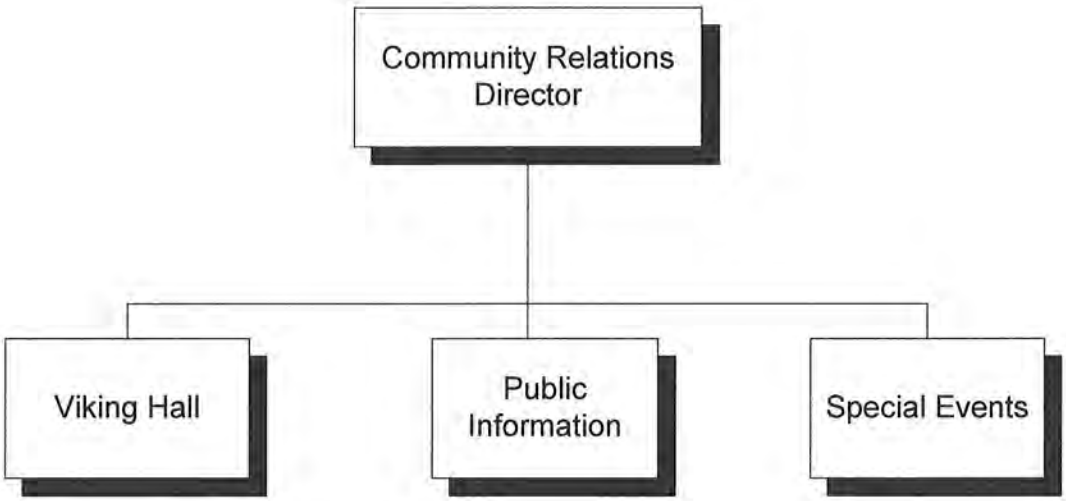
Community Development	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
COMMUNITY DEVELOPMENT GRANT FUND							
Community Development	436,271	273,846	328,469	268,778	308,317	(20,152)	(6.1)
Emergency Shelter Grant	38,011	38,128	40,034	40,034	-	(40,034)	(100.0)
Other Grants and Contributions	1,901	1,906	-	-	-	-	0.0
Total Community Development Grant Fund	476,183	313,880	368,503	308,812	308,317	(60,186)	(16.3)
COMMUNITY DEVELOPMENT GRANT FUND EXPENDITURE SUMMARY							
Personnel	52,870	54,808	63,162	54,104	53,572	(9,590)	(15.2)
Operating	5,344	4,058	4,632	4,079	911	(3,721)	(80.3)
Other	417,969	255,014	300,709	250,629	253,834	(46,875)	(15.6)
Total Expenditures	476,183	313,880	368,503	308,812	308,317	(60,186)	(16.3)
GRANT FUND	10,493	10,200	0	0	0	0	0.0
GRANT FUND EXPENDITURE SUMMARY							
Operating	10,493	10,200	-	-	-	-	0.0
Total Expenditures	10,493	10,200	0	0	0	0	0.0
Total Community Development	2,506,570	2,137,631	2,984,029	1,840,905	3,357,821	373,792	12.5

Community Development



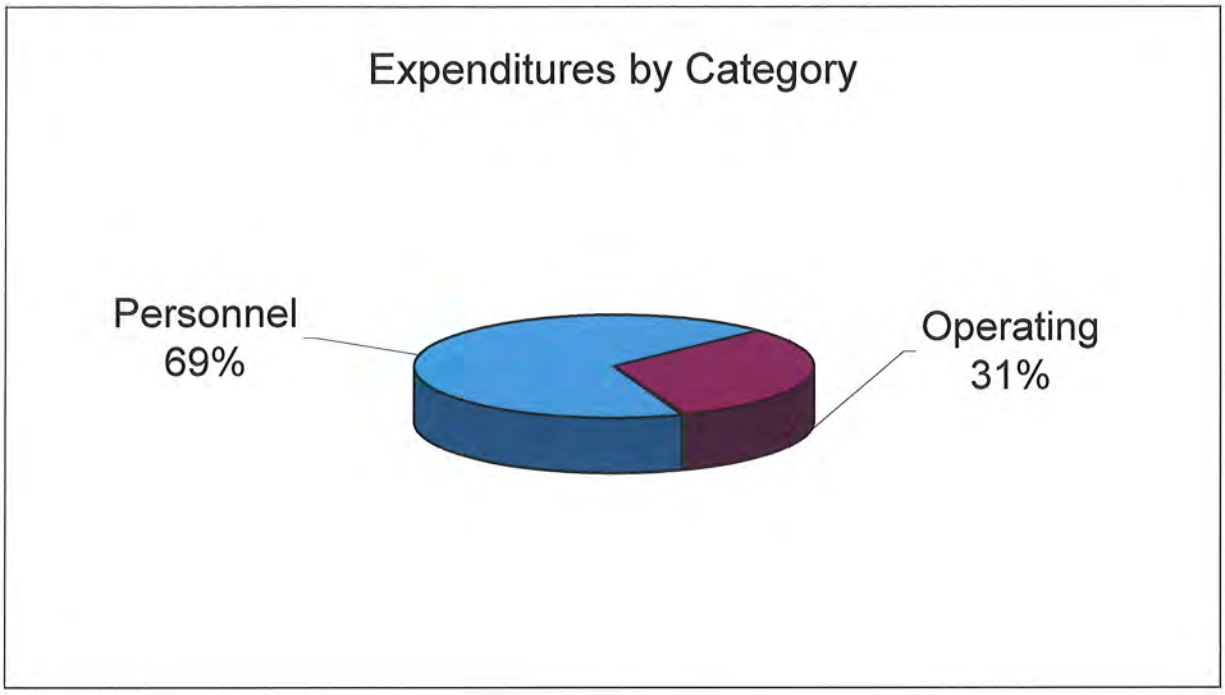


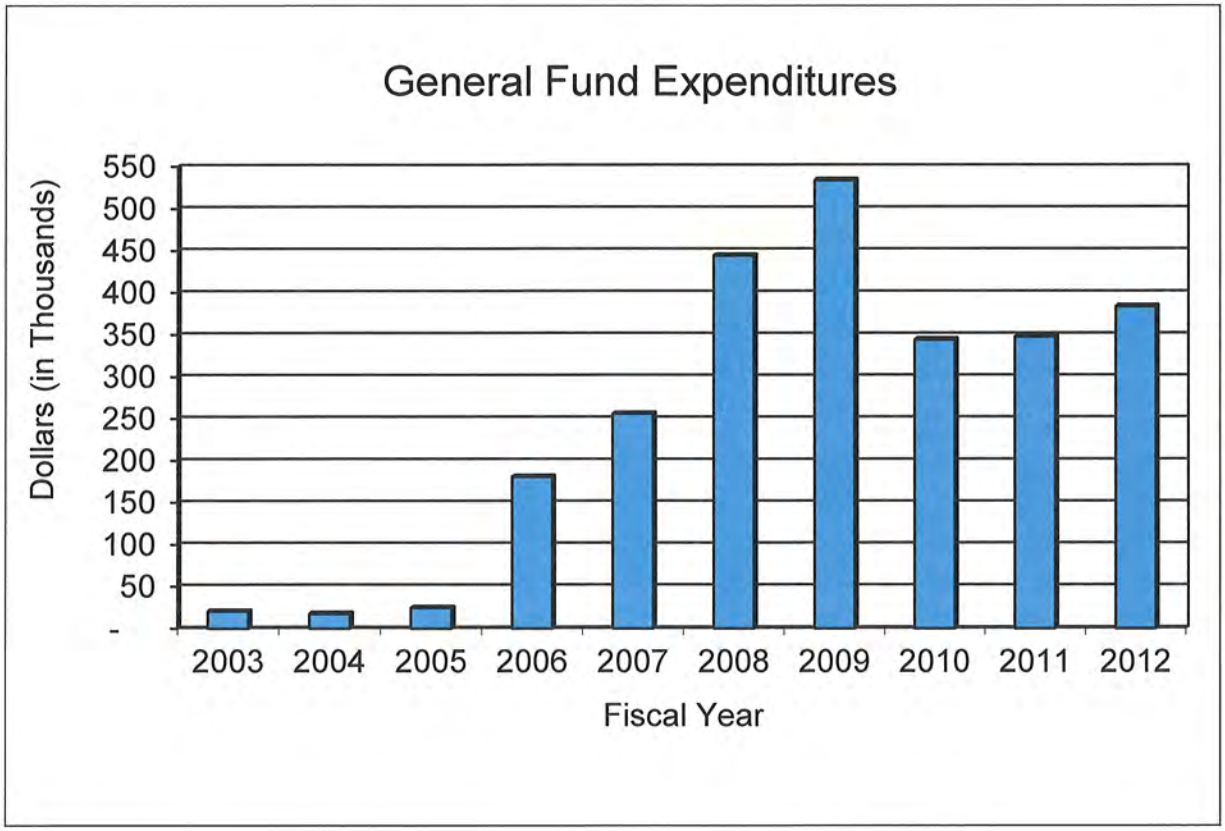
COMMUNITY RELATIONS DEPARTMENT



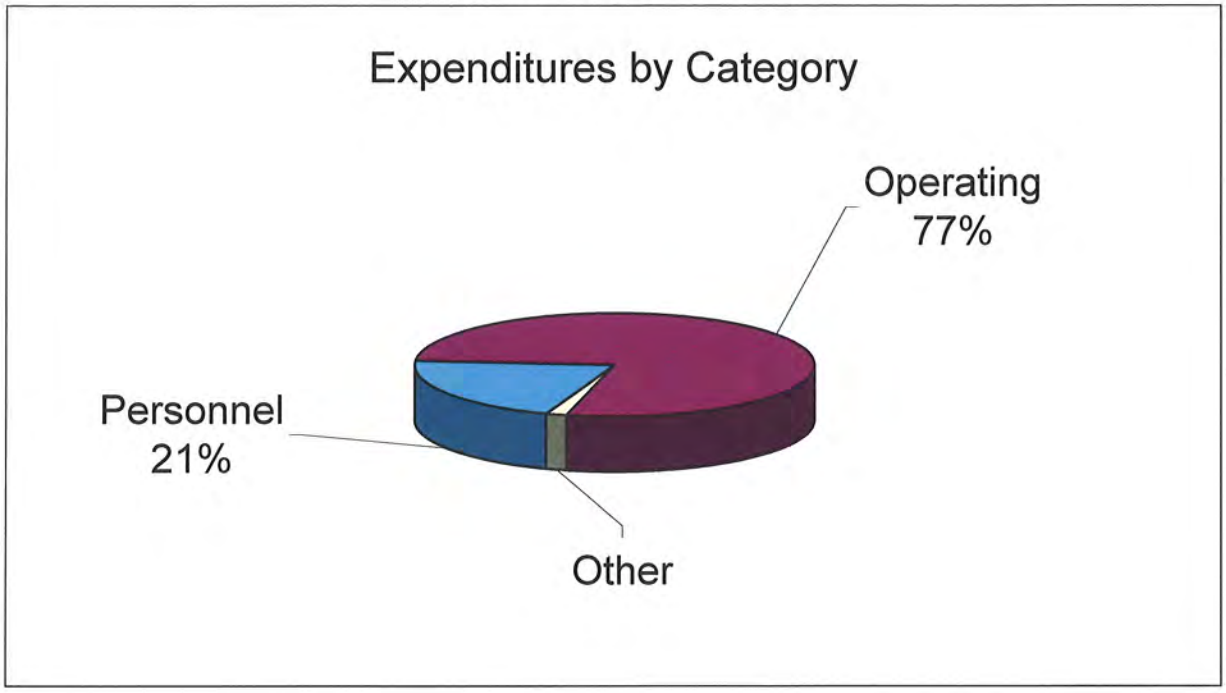
Community Relations	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
COMMUNITY RELATIONS							
Administration	211,616	344,230	360,507	347,724	383,791	23,284	6.5
Farmers' Market	20,927	-	-	-	-	-	0.0
Public Property	301,447	-	-	-	-	-	0.0
Total General Fund	533,990	344,230	360,507	347,724	383,791	23,284	6.5
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	376,094	242,992	237,812	225,231	262,204	24,392	10.3
Operating	145,096	100,258	121,630	121,630	120,730	(900)	(0.7)
Other	2,802	980	1,065	863	857	(208)	(19.5)
Capital Outlay	9,998	-	-	-	-	-	0.0
Total Expenditures	533,990	344,230	360,507	347,724	383,791	23,284	6.5
OTHER FUNDS:							
VIKING HALL FUND	456,551	643,223	614,177	549,791	527,168	(87,009)	(14.2)
VIKING HALL FUND EXPENDITURE SUMMARY							
Personnel	157,990	138,251	198,652	128,892	109,993	(88,659)	(44.6)
Operating	289,492	486,447	413,040	412,190	408,000	(5,040)	(1.2)
Other	9,069	18,525	2,485	8,709	9,175	6,690	269.2
Total Expenditures	456,551	643,223	614,177	549,791	527,168	(87,009)	(14.2)
GRANT FUND	20,448	23,713	14,000	11,287	0	(14,000)	(100.0)
GRANT FUND EXPENDITURE SUMMARY							
Operating	20,448	23,713	14,000	11,287	-	(14,000)	(100.0)
Total Expenditures	20,448	23,713	14,000	11,287	0	(14,000)	(100.0)
TOTAL COMMUNITY RELATIONS	1,010,989	1,011,166	988,684	908,802	910,959	(77,725)	(7.9)

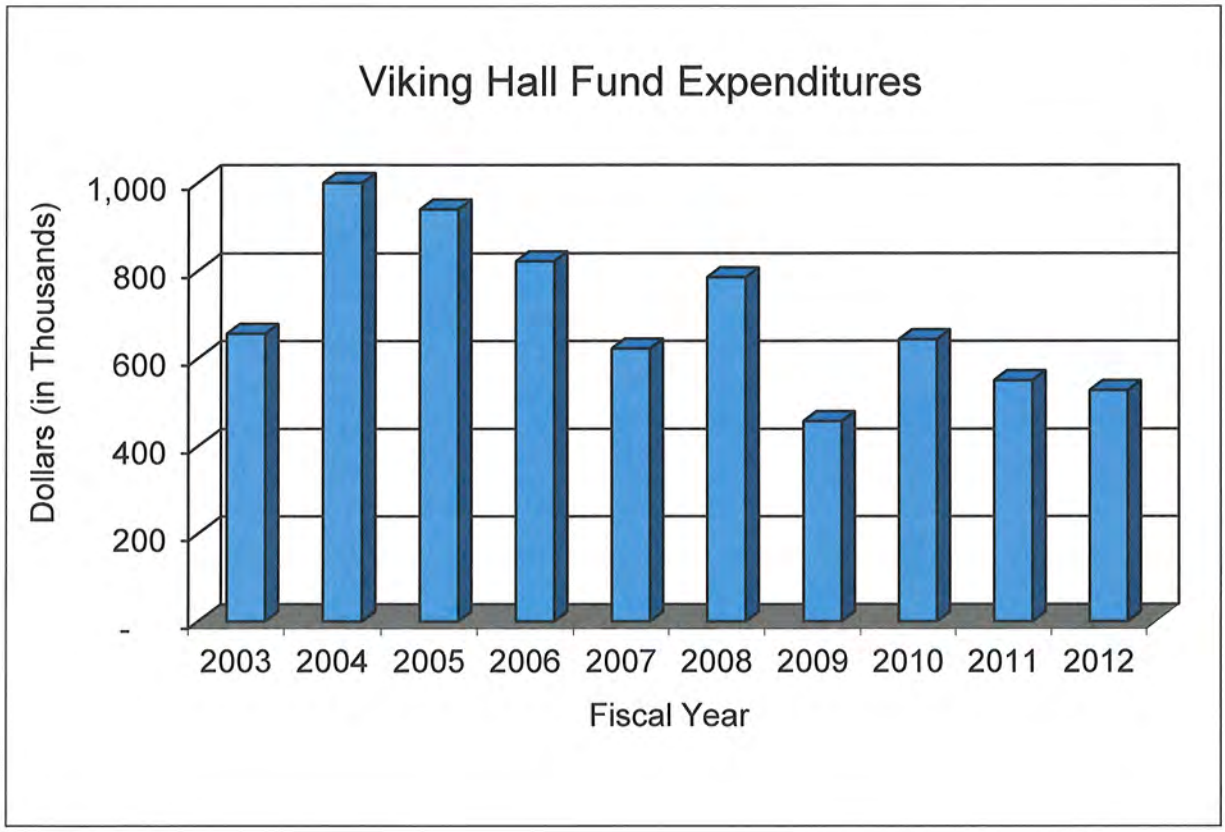
Community Relations



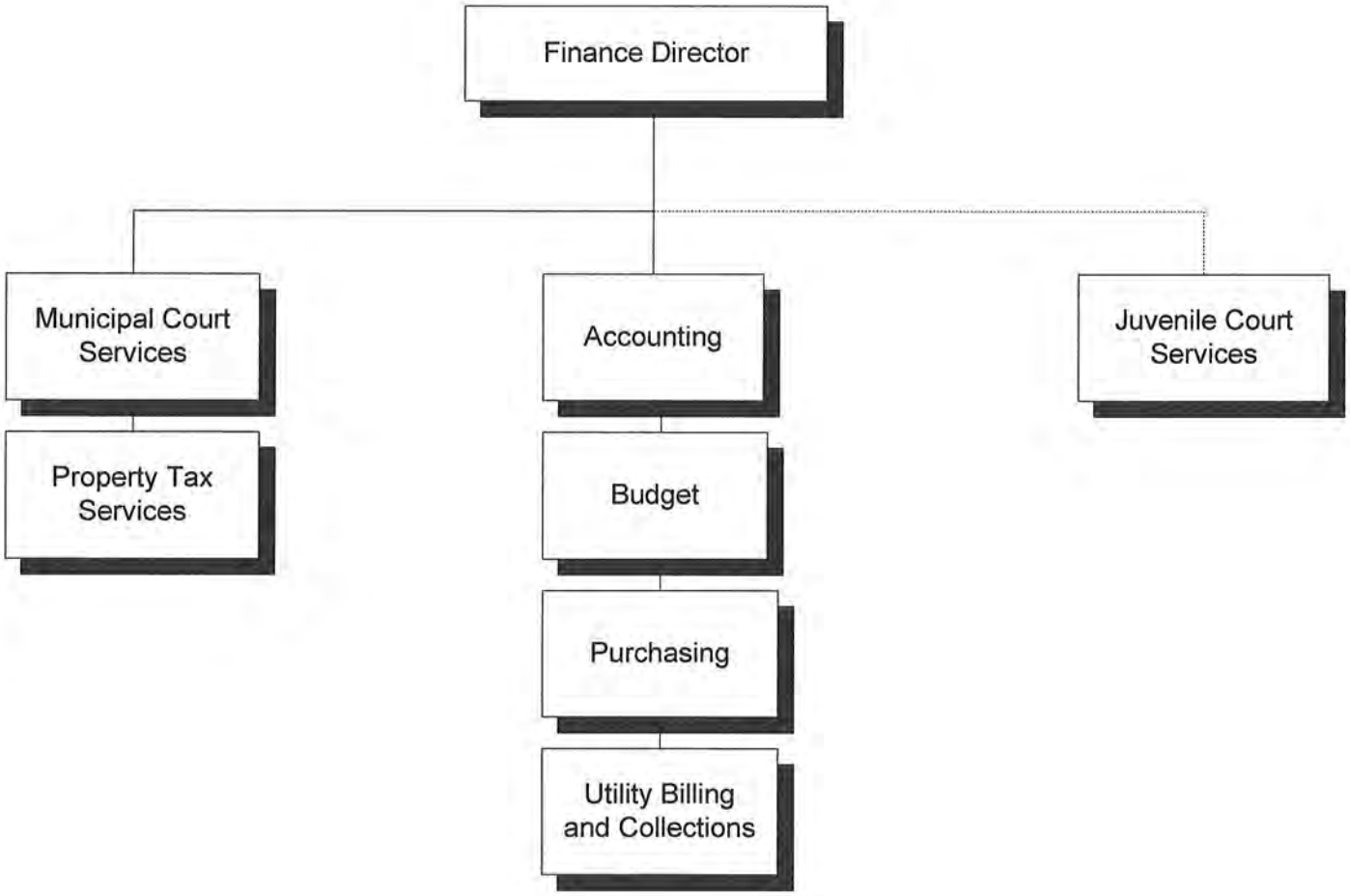


Viking Hall Fund



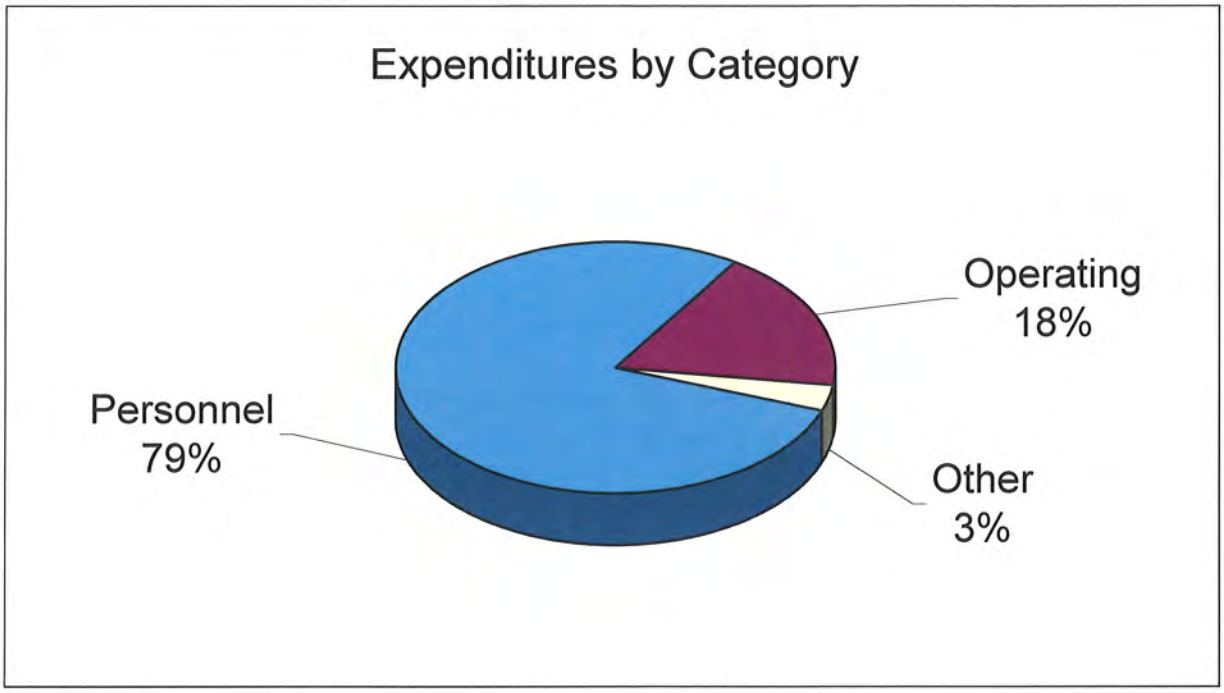


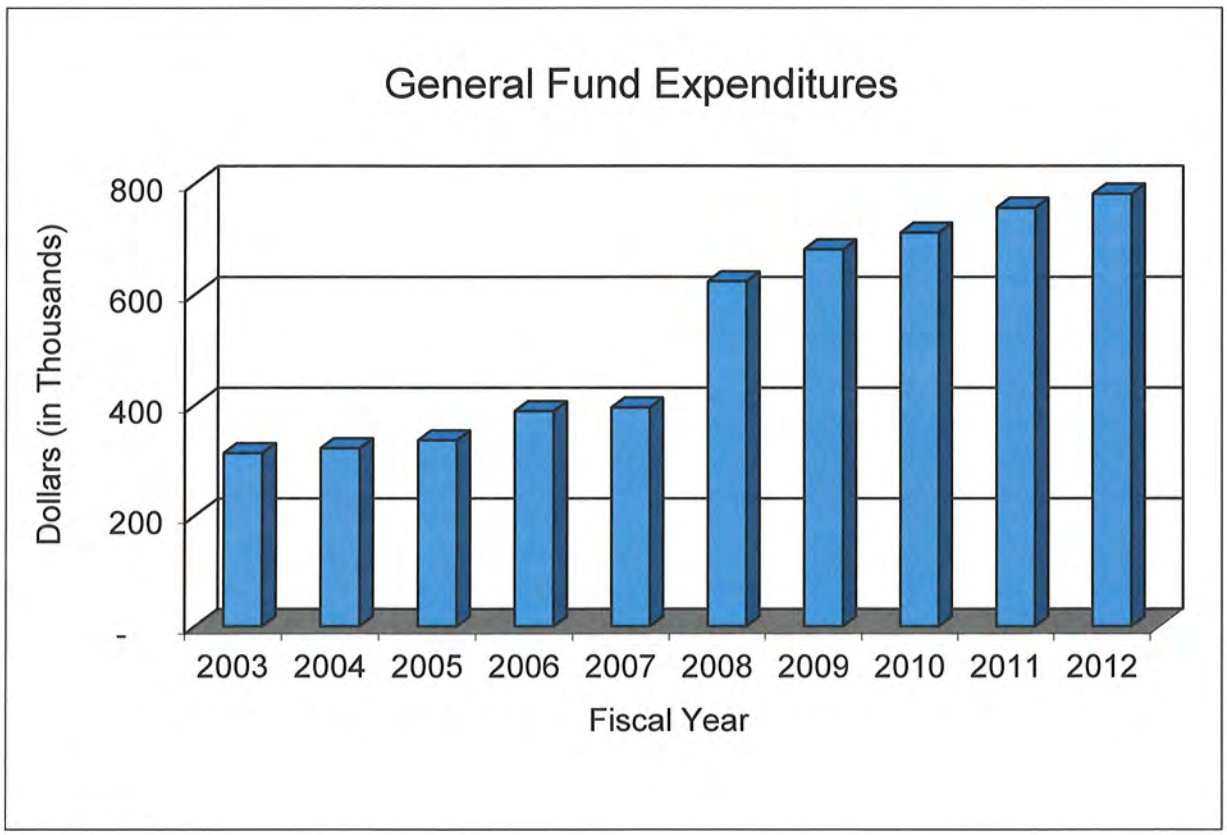
FINANCE DEPARTMENT



Finance	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs 11	% Change
GENERAL FUND							
FINANCE							
Finance	377,835	413,725	434,235	421,791	440,762	6,527	1.5
City Court	49,578	46,161	50,384	57,282	57,856	7,472	14.8
Juvenile Court	253,722	251,457	273,885	277,219	282,920	9,035	3.3
Total General Fund	681,135	711,343	758,504	756,292	781,538	23,034	3.0
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	933,789	954,570	1,039,477	1,039,264	1,067,613	28,136	2.7
Operating	199,956	246,926	216,040	221,172	241,581	25,541	11.8
Other	35,248	51,070	48,534	46,934	46,608	(1,926)	(4.0)
Capital Outlay	9,315	-	-	-	-	-	0.0
Gross Expenditures	1,178,308	1,252,566	1,304,051	1,307,370	1,355,802	51,751	4.0
Reduction of Costs	(497,173)	(541,223)	(545,547)	(551,078)	(574,264)	(28,717)	5.3
Total Expenditures	681,135	711,343	758,504	756,292	781,538	23,034	3.0
OTHER FUNDS:							
GRANT FUND	2,431	2,863	3,000	3,000	3,000	0	0.0
GRANT FUND EXPENDITURE SUMMARY							
Operating	2,431	2,863	3,000	3,000	3,000	-	0.0
Total Expenditures	2,431	2,863	3,000	3,000	3,000	0	0.0
TOTAL FINANCE	683,566	714,206	761,504	759,292	784,538	23,034	3.0

Finance Expenditures





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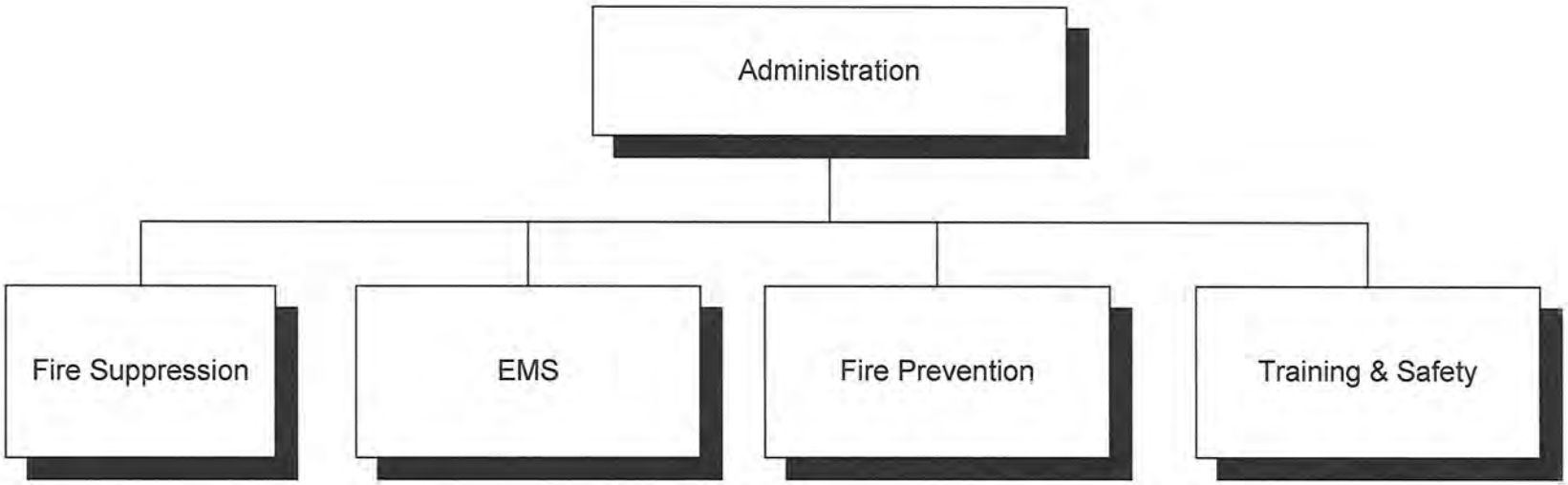
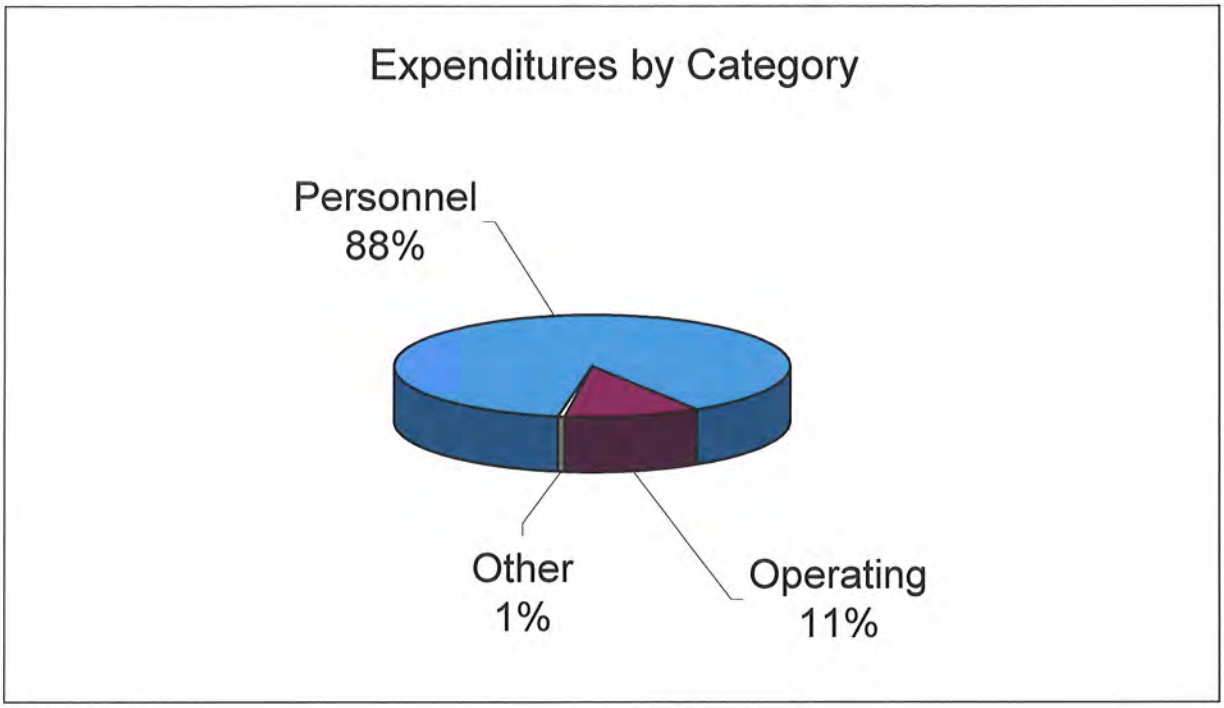
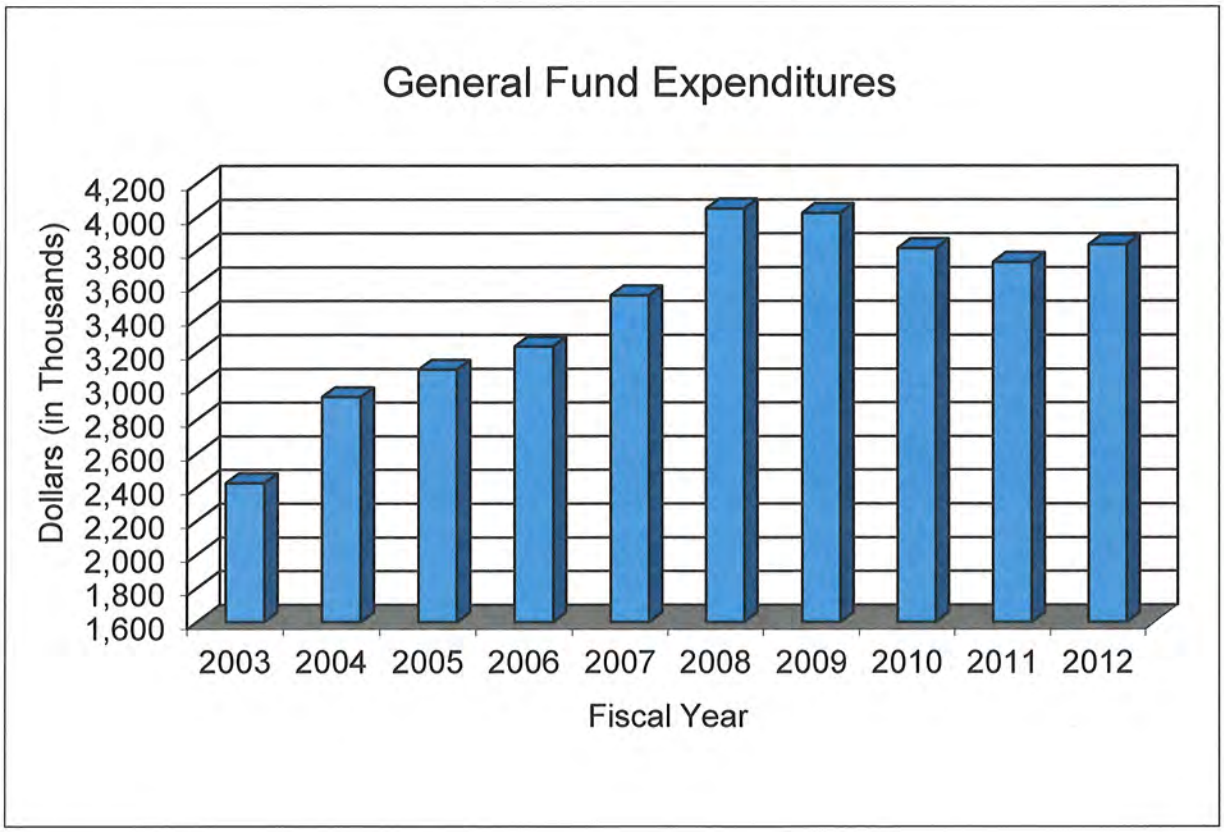
FIRE DEPARTMENT



Fire	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
FIRE							
Administration	242,605	237,814	249,327	244,865	247,253	(2,074)	(0.8)
Fire Suppression	3,285,805	3,214,391	3,232,295	3,181,688	3,278,652	46,357	1.4
Emergency Medical Services	312,194	183,548	127,272	133,104	133,601	6,329	5.0
Fire Stations	87,059	84,141	74,448	72,939	73,999	(449)	(0.6)
Fire Prevention	94,220	93,388	100,925	100,625	103,029	2,104	2.1
Total General Fund	4,021,883	3,813,282	3,784,267	3,733,221	3,836,534	52,267	1.4
EXPENDITURE SUMMARY							
Personnel	3,389,435	3,341,073	3,366,654	3,288,610	3,387,999	21,345	0.6
Operating	407,128	377,598	387,200	418,960	422,084	34,884	9.0
Other	24,910	25,157	30,413	25,651	26,451	(3,962)	(13.0)
Capital Outlay	200,410	69,454	-	-	-	-	0.0
Total Expenditures	4,021,883	3,813,282	3,784,267	3,733,221	3,836,534	52,267	1.4

Fire Department





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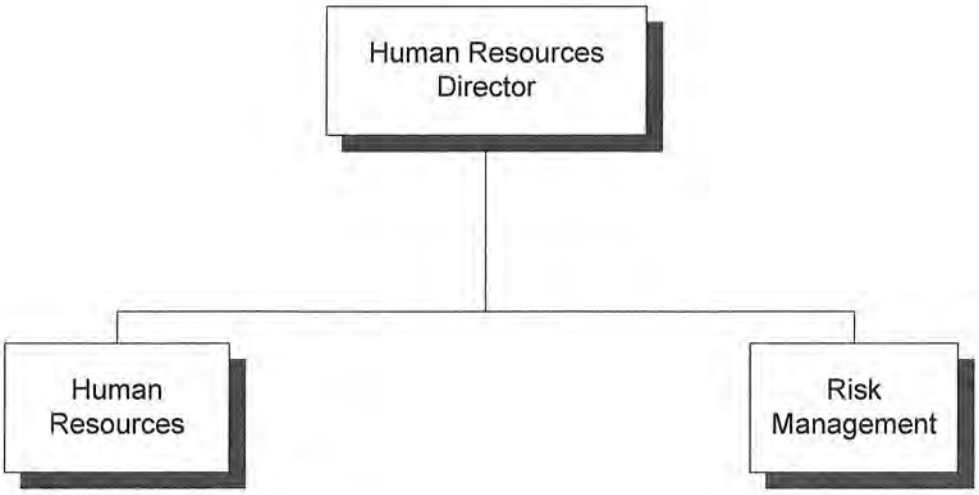
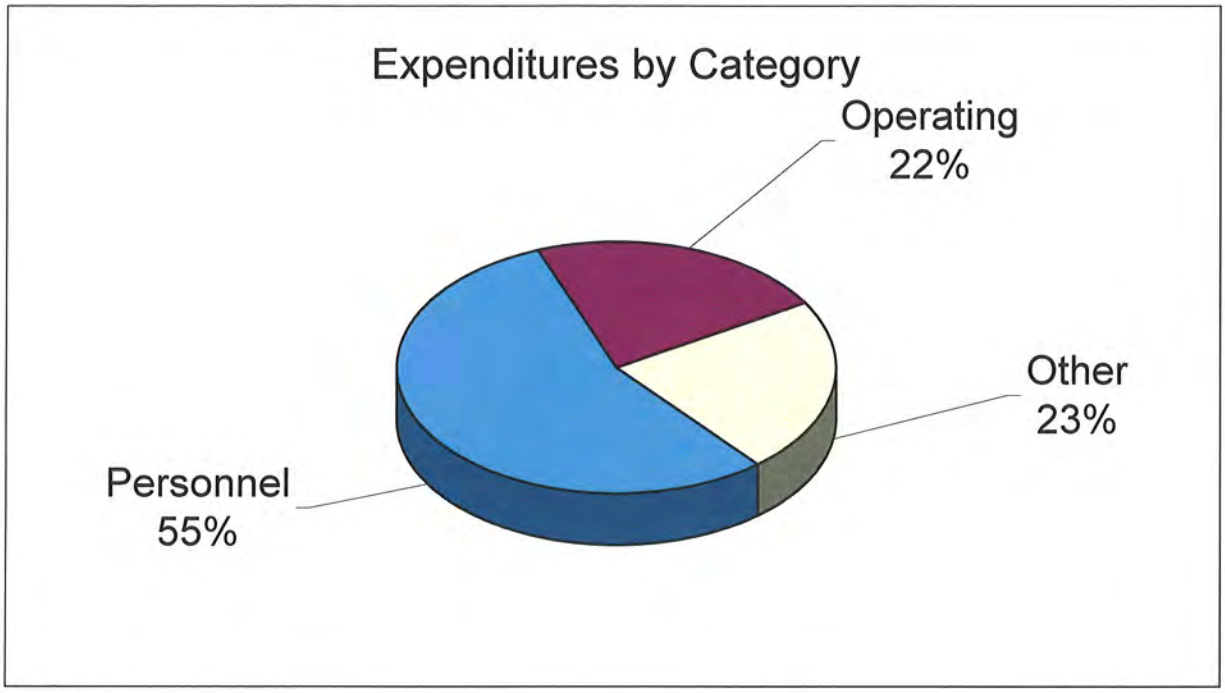
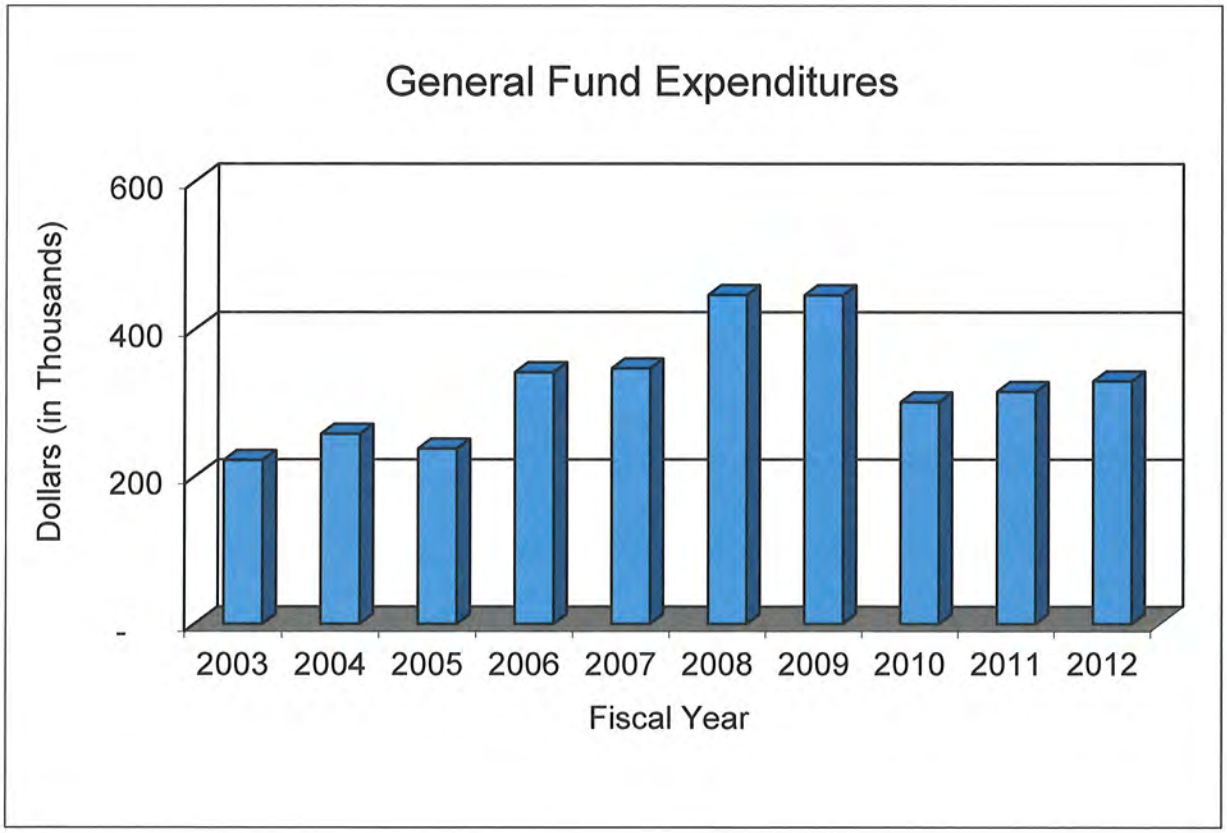
HUMAN RESOURCES DEPARTMENT



Human Resources	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs 11	% Change
GENERAL FUND							
HUMAN RESOURCES							
Human Resources	233,136	227,284	237,394	235,762	248,659	11,265	4.7
Information Technology	149,272	-	-	-	-	-	0.0
Total Human Resources	382,408	227,284	237,394	235,762	248,659	11,265	4.7
OTHER PROGRAMS							
School Insurance	63,817	73,782	76,300	79,541	81,024	4,724	6.2
Total General Fund	446,225	301,066	313,694	315,303	329,683	15,989	5.1
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	317,703	188,458	199,638	196,976	201,174	1,536	0.8
Operating	122,308	68,876	69,138	70,100	80,566	11,428	16.5
Other	65,586	74,725	77,290	80,376	81,851	4,561	5.9
Gross Expenditures	505,597	332,059	346,066	347,452	363,591	17,525	5.1
Reduction of Costs	(59,372)	(30,993)	(32,372)	(32,149)	(33,908)	(1,536)	4.7
Total Expenditures	446,225	301,066	313,694	315,303	329,683	15,989	5.1

Human Resource Expenditures





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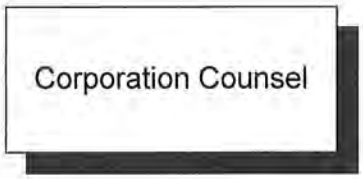
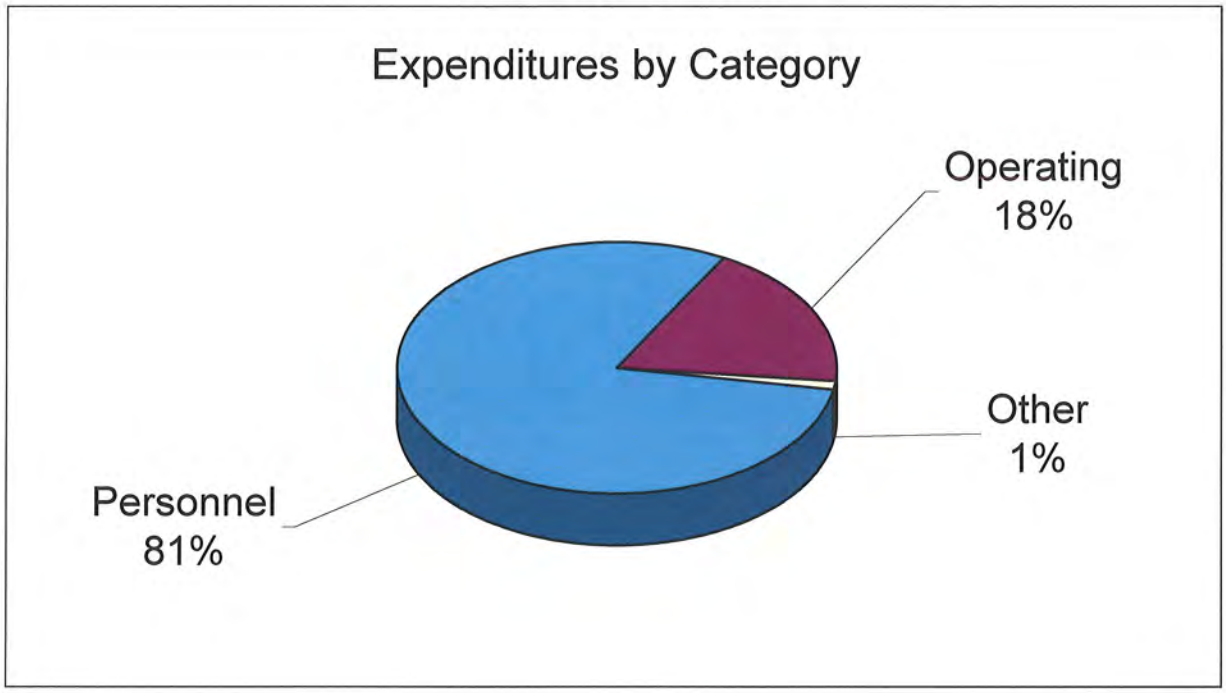
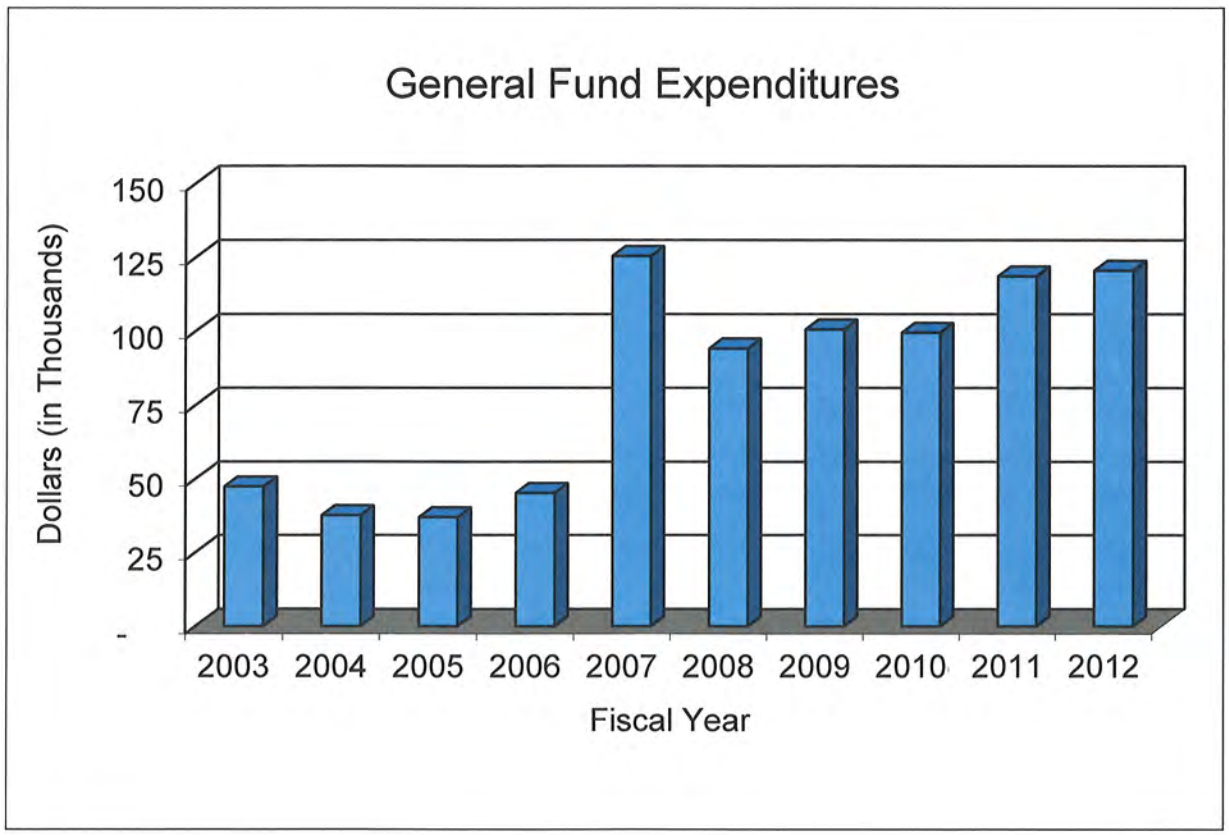
LEGAL DEPARTMENT



Legal	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs 11	% Change
GENERAL FUND							
Legal	100,693	99,607	119,740	118,629	120,638	898	0.7
Total General Fund	100,693	99,607	119,740	118,629	120,638	898	0.7
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	131,421	130,638	133,311	131,883	134,628	1,317	1.0
Operating	7,574	6,916	30,935	30,925	30,950	15	0.0
Other	852	789	2,059	1,954	1,975	(84)	(4.1)
Gross Expenditures	139,847	138,343	166,305	164,762	167,553	1,248	0.8
Reduction of Costs	(39,154)	(38,736)	(46,565)	(46,133)	(46,915)	(350)	0.8
Total Expenditures	100,693	99,607	119,740	118,629	120,638	898	0.7

Legal Expenditures





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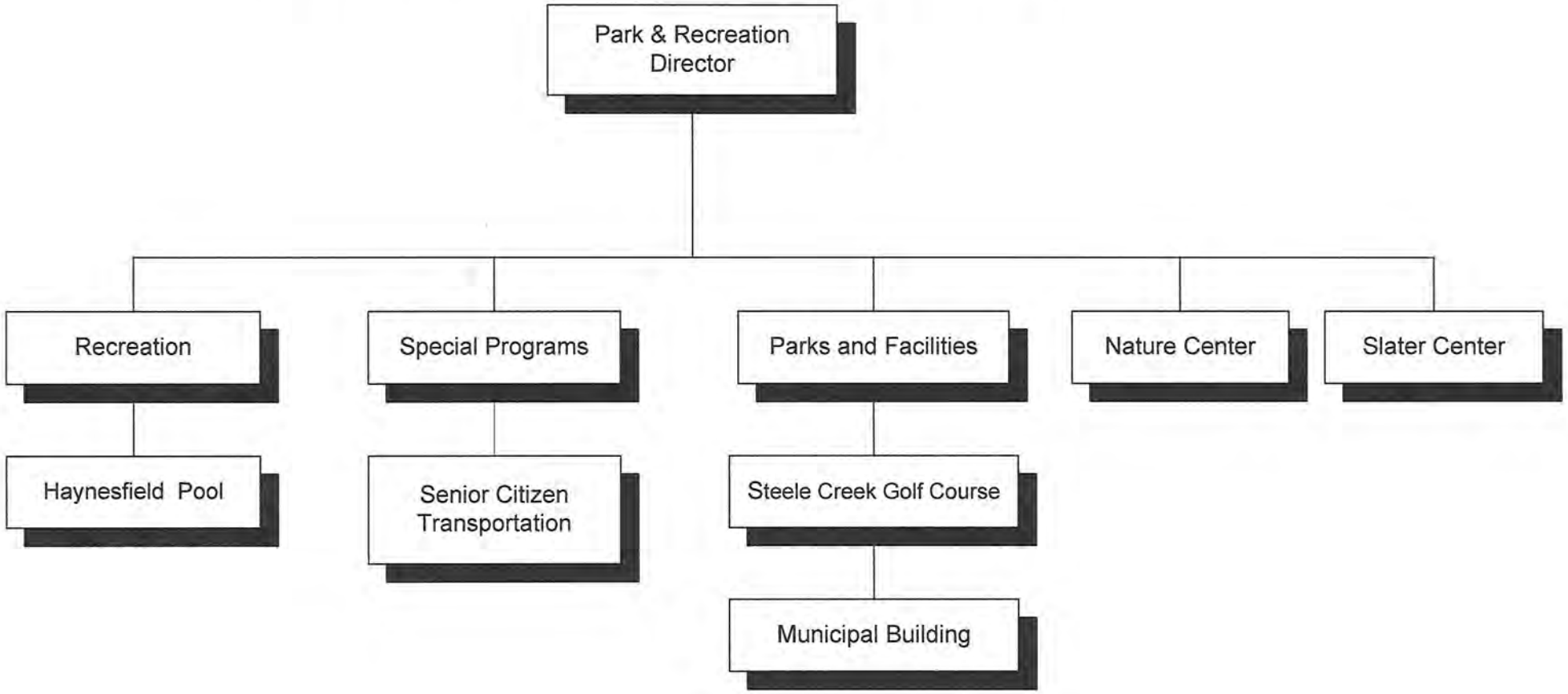
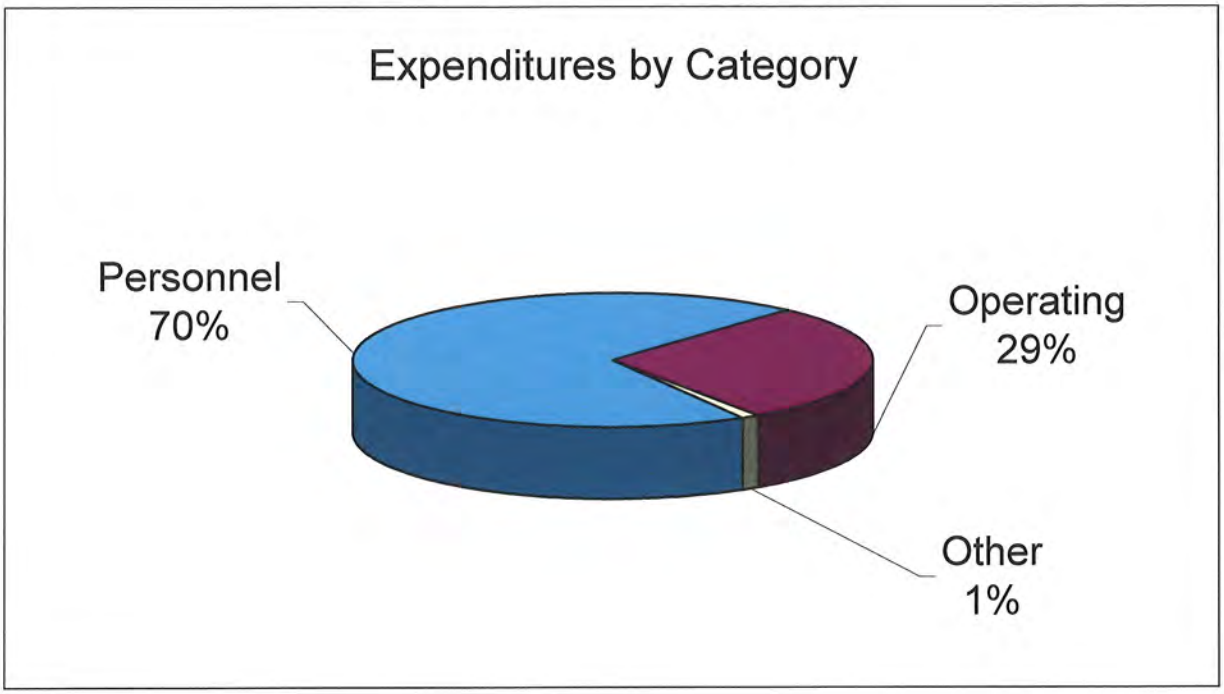
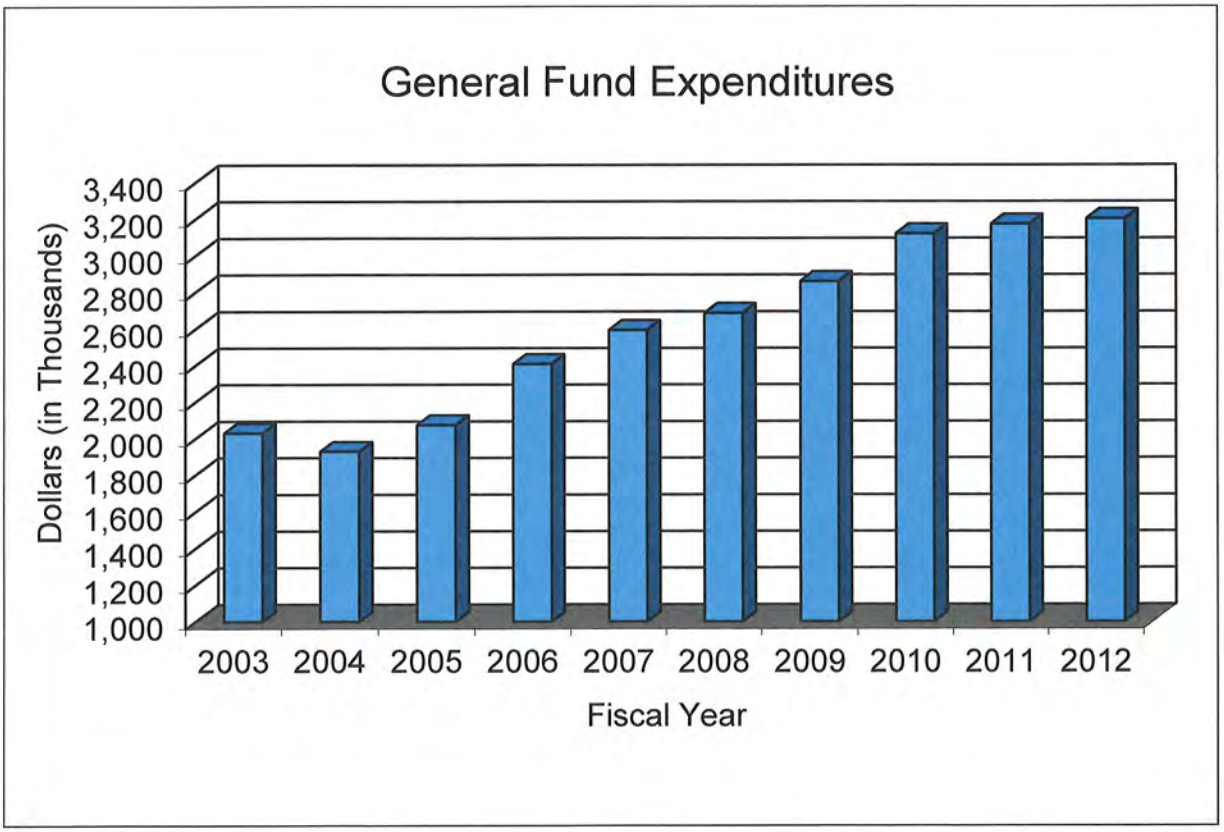
PARKS AND RECREATION DEPARTMENT



Parks and Recreation	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
PARKS AND RECREATION							
Administration	164,494	156,425	163,323	158,106	197,967	34,644	21.2
Recreation	333,182	434,562	503,447	494,074	501,105	(2,342)	(0.5)
Steele's Creek Golf Course	255,391	236,168	213,420	209,553	213,332	(88)	(0.0)
Farmer's Market	-	-	-	-	24,612	24,612	100.0
Senior Citizens Programs	87,492	-	-	-	-	-	0.0
Special Programs	176,609	170,138	185,066	182,565	183,268	(1,798)	(1.0)
Slater Center	178,462	166,317	148,648	155,650	147,135	(1,513)	(1.0)
Parks and Facilities	1,268,516	1,582,980	1,490,243	1,608,769	1,594,891	104,648	7.0
Nature Center	124,793	112,837	111,858	111,860	113,390	1,532	1.4
Municipal Building	191,090	173,137	186,342	181,765	151,056	(35,286)	(18.9)
Haynesfield Pool	78,683	86,896	63,523	68,163	73,937	10,414	16.4
Total General Fund	2,858,712	3,119,460	3,065,870	3,170,505	3,200,693	134,823	4.4
EXPENDITURE SUMMARY							
Personnel	1,966,774	2,124,024	2,150,891	2,157,742	2,243,466	92,575	4.3
Operating	831,141	890,599	874,875	976,411	919,792	44,917	5.1
Other	40,608	38,385	40,104	36,352	37,435	(2,669)	(6.7)
Capital Outlay	20,189	66,452	-	-	-	-	0.0
Total Expenditures	2,858,712	3,119,460	3,065,870	3,170,505	3,200,693	134,823	4.4
OTHER FUNDS:							
GRANT FUND	54,272	54,436	49,600	54,990	67,590	17,990	36.3
GRANT FUND EXPENDITURE SUMMARY							
Personnel	22,277	22,144	18,035	17,649	19,027	992	5.5
Operating	31,995	32,292	31,565	37,341	48,563	16,998	53.9
Total Expenditures	54,272	54,436	49,600	54,990	67,590	17,990	36.3
TOTAL PARKS AND RECREATION	2,912,984	3,173,896	3,115,470	3,225,495	3,268,283	152,813	4.9

Parks and Recreation





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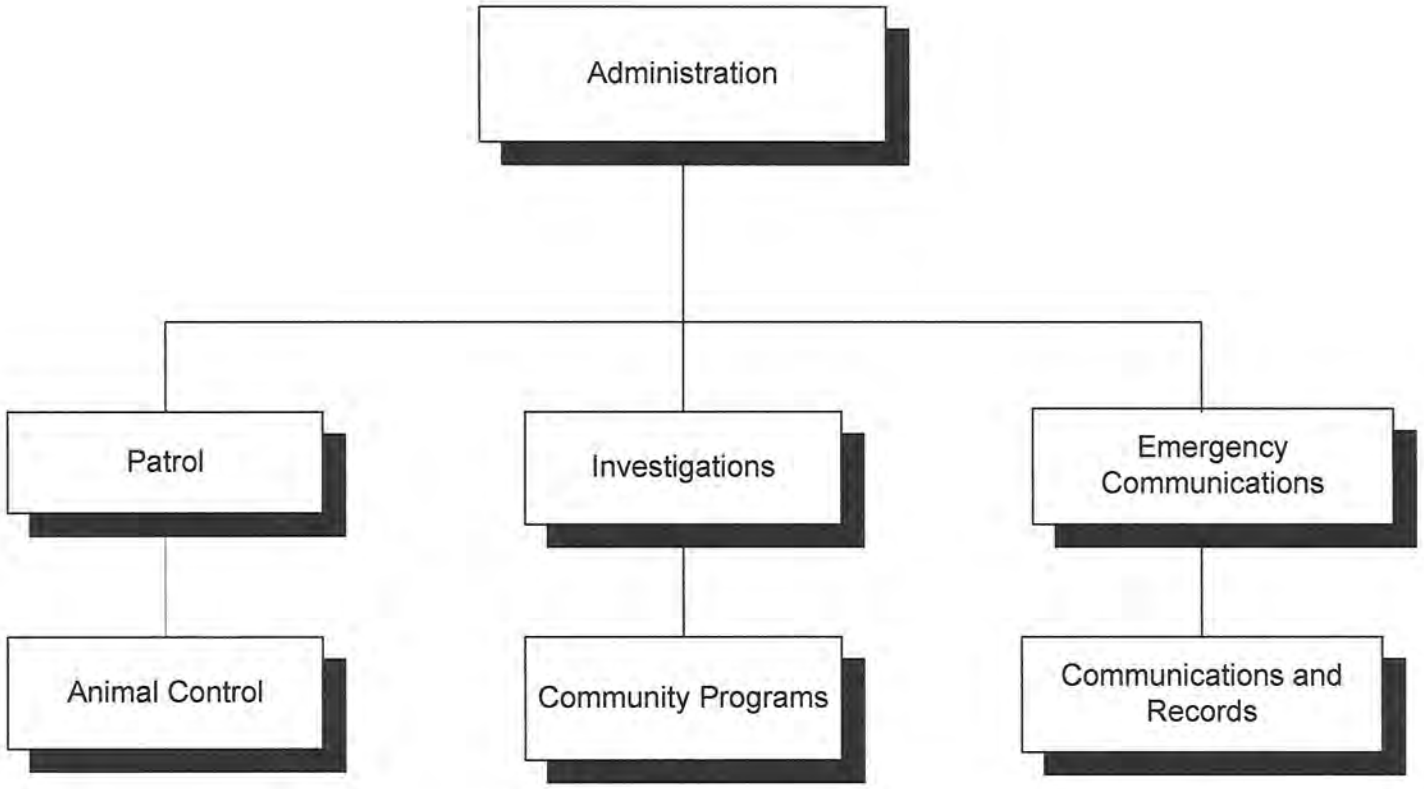
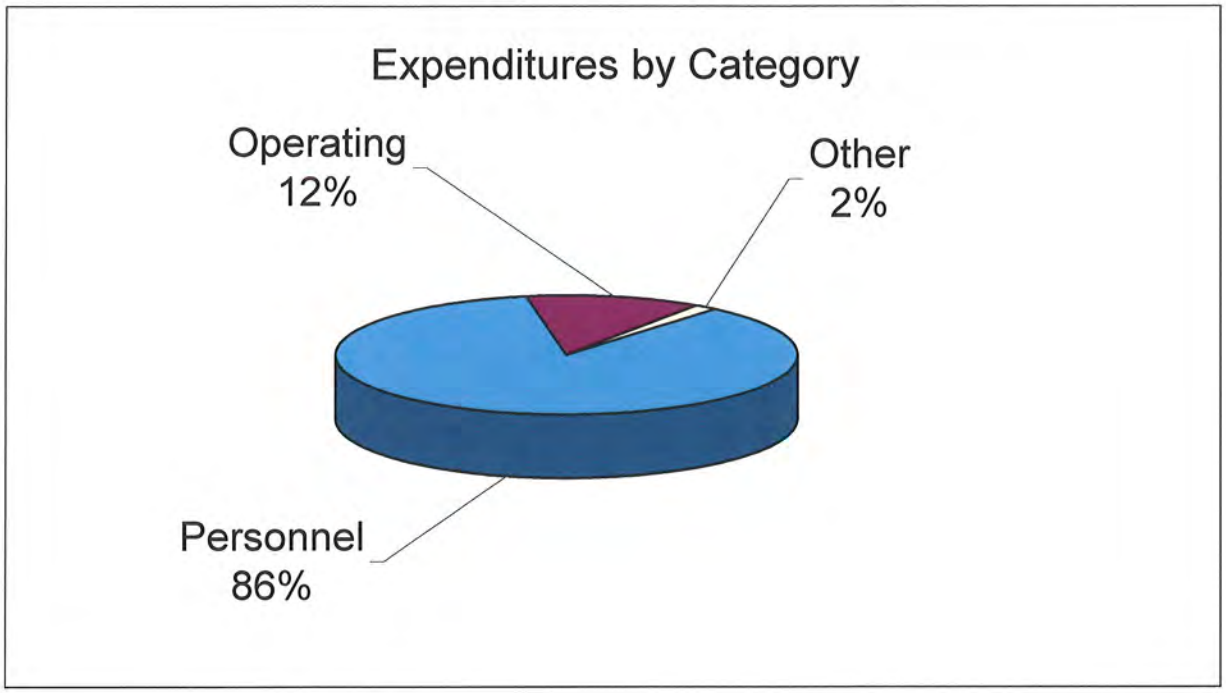
POLICE DEPARTMENT

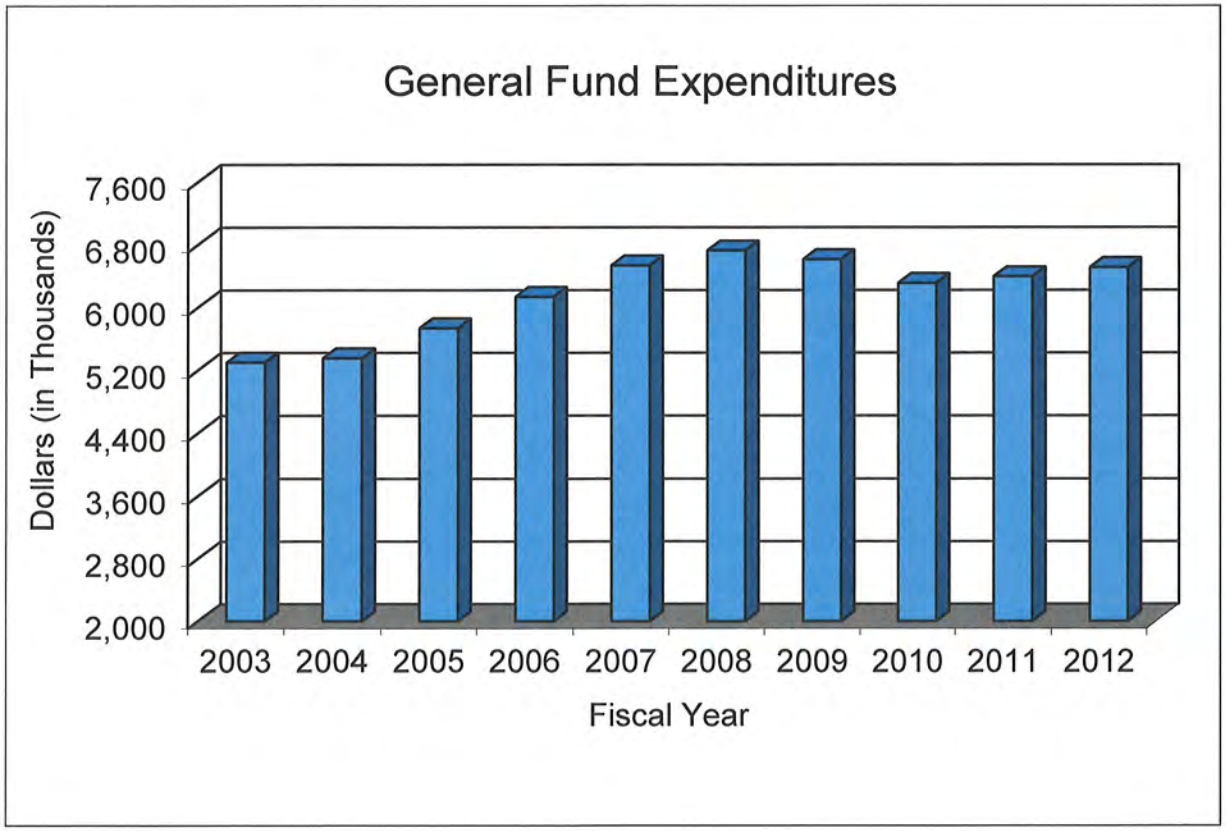


Police	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
POLICE							
Administration	547,687	542,392	589,795	524,665	517,042	(72,753)	(12.3)
Patrol	3,319,606	3,250,984	3,240,391	3,205,003	3,230,017	(10,374)	(0.3)
Investigations	991,949	888,457	982,613	931,387	955,799	(26,814)	(2.7)
Community Programs	574,113	508,704	512,577	544,356	565,356	52,779	10.3
Communications and Records	1,050,675	1,010,559	1,071,022	1,067,082	1,097,899	26,877	2.5
Animal Control	128,637	109,190	113,949	122,745	134,036	20,087	17.6
Total General Fund	6,612,667	6,310,286	6,510,347	6,395,238	6,500,149	(10,198)	(0.2)
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	5,677,850	5,410,885	5,591,126	5,524,644	5,604,929	13,803	0.2
Operating	677,621	639,066	810,733	768,093	799,020	(11,713)	(1.4)
Other	97,776	105,981	108,488	102,501	106,200	(2,288)	(2.1)
Capital Outlay	159,420	154,354	-	-	-	-	100.0
Total Expenditures	6,612,667	6,310,286	6,510,347	6,395,238	6,510,149	(198)	(0.0)
OTHER FUNDS:							
DRUG FUND	49,329	57,511	76,154	61,176	80,158	4,004	5.3
DRUG FUND EXPENDITURE SUMMARY							
Personnel	2,495	2,497	2,518	2,518	2,518	-	0.0
Operating	37,498	45,681	64,303	49,325	68,307	4,004	6.2
Other	9,336	9,333	9,333	9,333	9,333	-	0.0
Total Expenditures	49,329	57,511	76,154	61,176	80,158	4,004	5.3

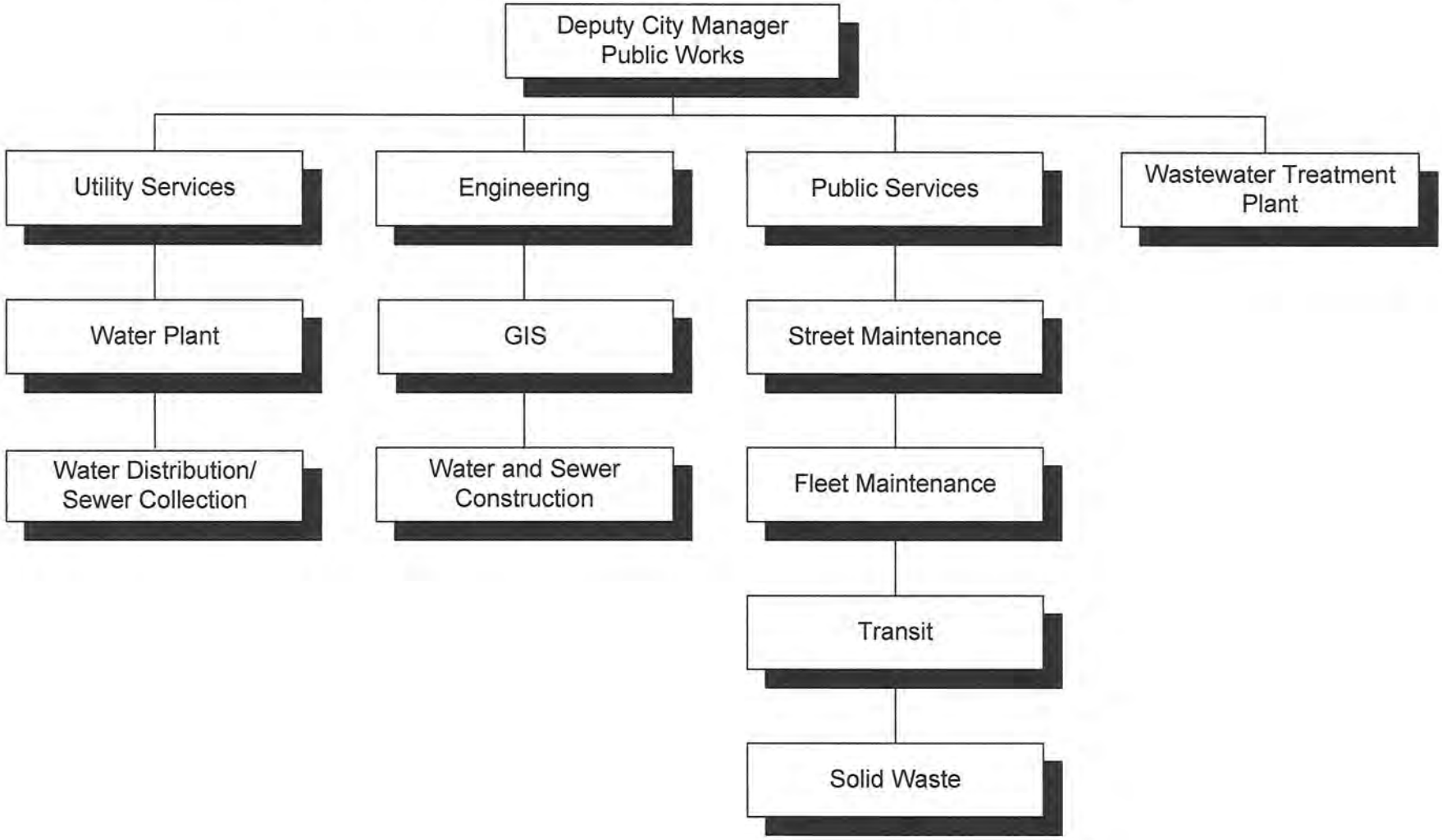
Police	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GRANT FUND	164,926	245,288	457,169	465,020	486,233	29,064	6.4
GRANT FUND EXPENDITURE SUMMARY							
Personnel	78,731	136,394	112,069	108,540	128,316	16,247	14.5
Operating	86,195	108,894	345,100	346,480	309,917	(35,183)	(10.2)
Capital Outlay	-	-	-	10,000	48,000	48,000	100.0
Total Expenditures	164,926	245,288	457,169	465,020	486,233	29,064	6.4
TOTAL POLICE	6,826,922	6,613,085	7,043,670	6,921,434	7,066,540	22,870	0.3

Police Department





PUBLIC WORKS DEPARTMENT



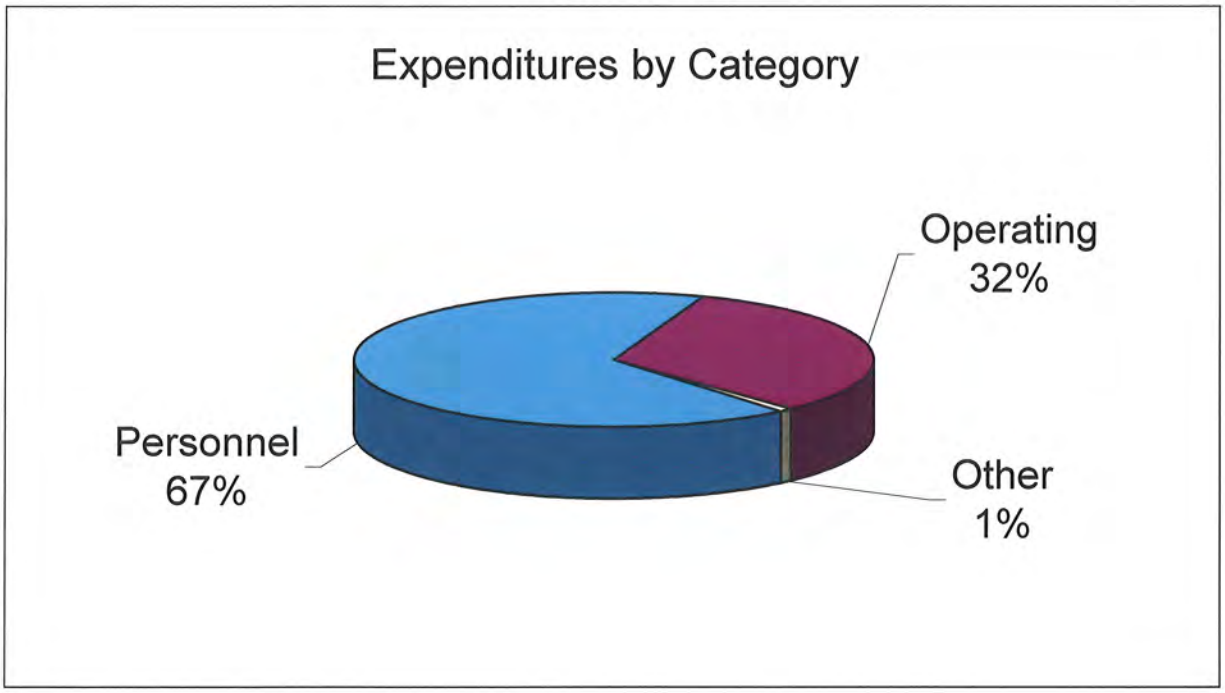
Public Works	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
GENERAL FUND							
PUBLIC WORKS							
Administration	115,447	124,170	119,170	119,790	122,442	3,272	2.7
Engineering	159,317	156,840	175,482	162,191	177,462	1,980	1.1
GIS	80,468	120,872	125,250	126,067	130,939	5,689	4.5
Street Maintenance	1,316,300	1,448,693	1,359,091	1,470,114	1,427,596	68,505	5.0
Additional Street Activity	-	-	-	-	75,120	75,120	100.0
Fleet Maintenance	500,358	525,306	604,485	564,966	552,837	(51,648)	(8.5)
Transit	338,498	-	-	-	-	-	0.0
ADA Transit	39,836	-	-	-	-	-	0.0
Job Access	108,526	-	-	-	-	-	0.0
Street Lighting	522,843	433,470	456,000	450,000	450,000	(6,000)	(1.3)
Total General Fund	3,181,593	2,809,351	2,839,478	2,893,128	2,936,396	96,918	3.4
GENERAL FUND EXPENDITURE SUMMARY							
Personnel	2,552,521	2,001,098	2,198,802	2,195,443	2,351,697	152,895	7.0
Operating	1,284,528	1,198,301	1,149,450	1,185,450	1,143,950	(5,500)	(0.5)
Other	44,403	35,608	34,717	31,008	31,937	(2,780)	(8.0)
Capital Outlay	10,900	83,216	-	-	-	-	0.0
Gross Expenditures	3,892,352	3,318,223	3,382,969	3,411,901	3,527,584	144,615	4.3
Increase in Costs	64,889	64,973	68,209	68,804	70,971	2,762	4.0
Reduction of Costs	(775,648)	(573,845)	(611,700)	(587,577)	(662,159)	(50,459)	(8.2)
Total Expenditures	3,181,593	2,809,351	2,839,478	2,893,128	2,936,396	96,918	3.4

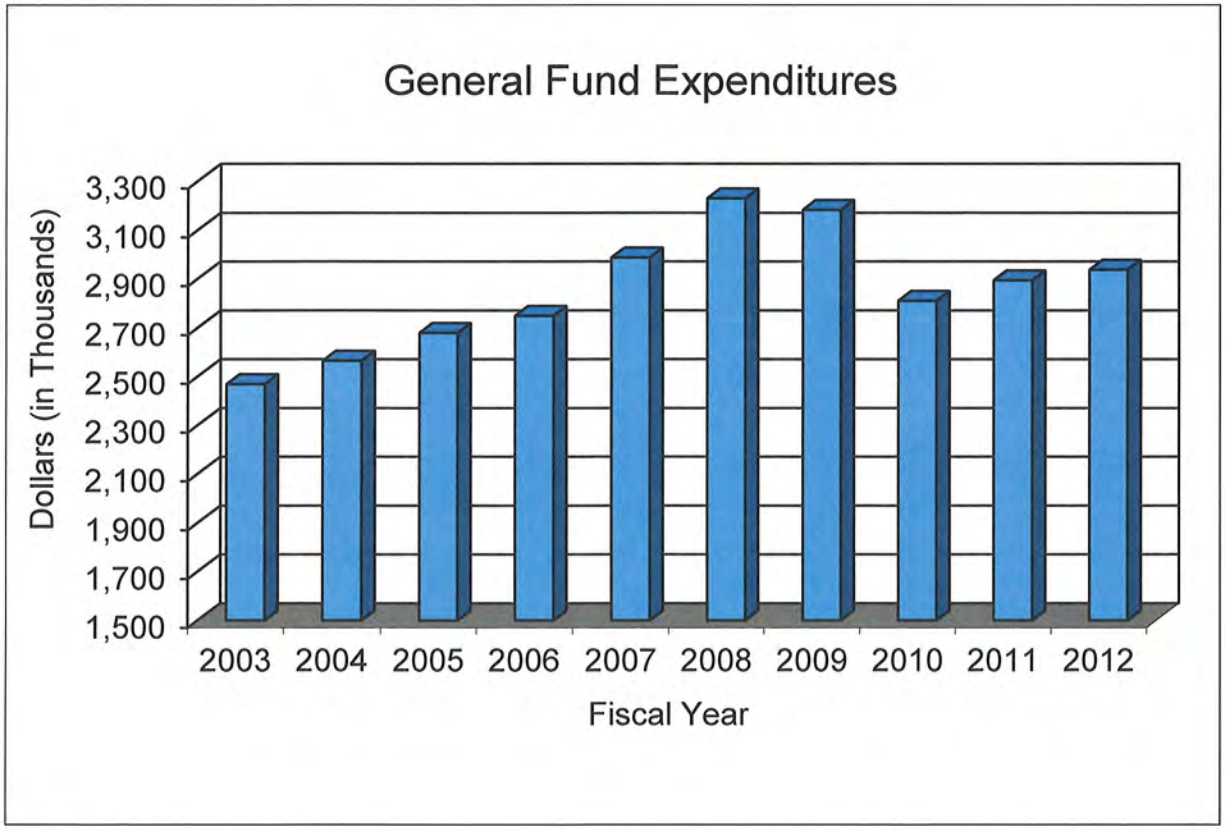
Public Works	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
OTHER FUNDS:							
Demolition Landfill Fund	309,033	571,992	498,204	533,307	626,757	128,553	25.8
Solid Waste Fund	1,503,571	1,488,384	1,515,742	1,499,464	1,566,587	50,845	3.4
State Street Aid Fund	618,994	723,467	832,000	852,000	855,000	23,000	2.8
Water Fund	4,407,785	4,108,011	4,218,705	4,214,107	4,351,932	133,227	3.2
Sewer Fund	4,334,692	4,461,533	4,674,824	4,589,990	4,806,775	131,951	2.8
Total Other Funds	11,174,075	11,353,387	11,739,475	11,688,868	12,207,051	467,576	4.0
DEMOLITION LANDFILL FUND EXPENSE SUMMARY							
Personnel	116,421	119,376	118,634	109,836	114,381	(4,253)	(3.6)
Operating	124,327	225,349	200,850	208,389	219,500	18,650	9.3
Other	68,271	208,311	165,220	201,662	282,656	117,436	71.1
Nonoperating / Transfers	14	18,956	13,500	13,420	10,220	(3,280)	(24.3)
Total Expenses	309,033	571,992	498,204	533,307	626,757	128,553	25.8
SOLID WASTE FUND EXPENDITURE SUMMARY							
Personnel	808,049	822,913	803,030	761,336	807,642	4,612	0.6
Operating	668,737	628,615	681,100	718,210	737,700	56,600	8.3
Other	26,785	36,856	31,612	19,918	21,245	(10,367)	(32.8)
Total Expenditures	1,503,571	1,488,384	1,515,742	1,499,464	1,566,587	50,845	3.4
STATE STREET AID FUND EXPENDITURE SUMMARY							
Operating	343,994	473,467	582,000	602,000	605,000	23,000	4.0
Other	275,000	250,000	250,000	250,000	250,000	-	0.0
Total Expenditures	618,994	723,467	832,000	852,000	855,000	23,000	2.8

Public Works	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
WATER FUND							
Cash Related Activity:							
Administration	107,243	107,347	112,694	113,676	117,256	4,562	4.0
Water Filtration Plant	1,446,713	1,331,538	1,322,672	1,342,336	1,328,364	5,692	0.4
Water Distribution	891,574	839,348	916,401	905,644	940,512	24,111	2.6
Other Operating Expenses	746,768	678,661	724,697	712,556	766,944	42,247	5.8
Nonoperating Expenses/Transfers	356,434	296,782	285,352	285,006	340,667	55,315	19.4
Projects	317,613	499,676	745,000	963,500	1,228,000	483,000	64.8
Equipment	5,008	-	-	-	100,000	100,000	100.0
Debt Principal (Net of Refundings)	1,353,350	259,241	583,086	1,020,284	254,266	(328,820)	(56.4)
Total Cash Related Activity	5,224,703	4,012,593	4,689,902	5,343,002	5,076,009	386,107	8.2
Noncash Related Activity:							
Projects	16,380	396,600	-	-	-	-	100.0
Depreciation	839,180	852,446	855,000	853,000	855,000	-	0.0
Amortization	19,873	1,889	1,889	1,889	3,189	1,300	68.8
Total Noncash Related Activity	875,433	1,250,935	856,889	854,889	858,189	1,300	0.2
Total Water Fund	6,100,136	5,263,528	5,546,791	6,197,891	5,934,198	387,407	7.0
WATER FUND EXPENSE BUDGET SUMMARY							
Personnel	1,303,382	1,301,698	1,264,076	1,301,054	1,302,808	38,732	3.1
Operating	1,261,488	1,090,964	1,208,450	1,183,532	1,212,060	3,610	0.3
Other	2,017,833	1,890,494	1,930,048	1,914,993	2,028,376	98,328	5.1
Gross Budget	4,582,703	4,283,156	4,402,574	4,399,579	4,543,244	140,670	3.2
Reduction of Costs	(174,918)	(175,145)	(183,869)	(185,472)	(191,312)	(7,443)	4.0
Total Budget	4,407,785	4,108,011	4,218,705	4,214,107	4,351,932	133,227	3.2

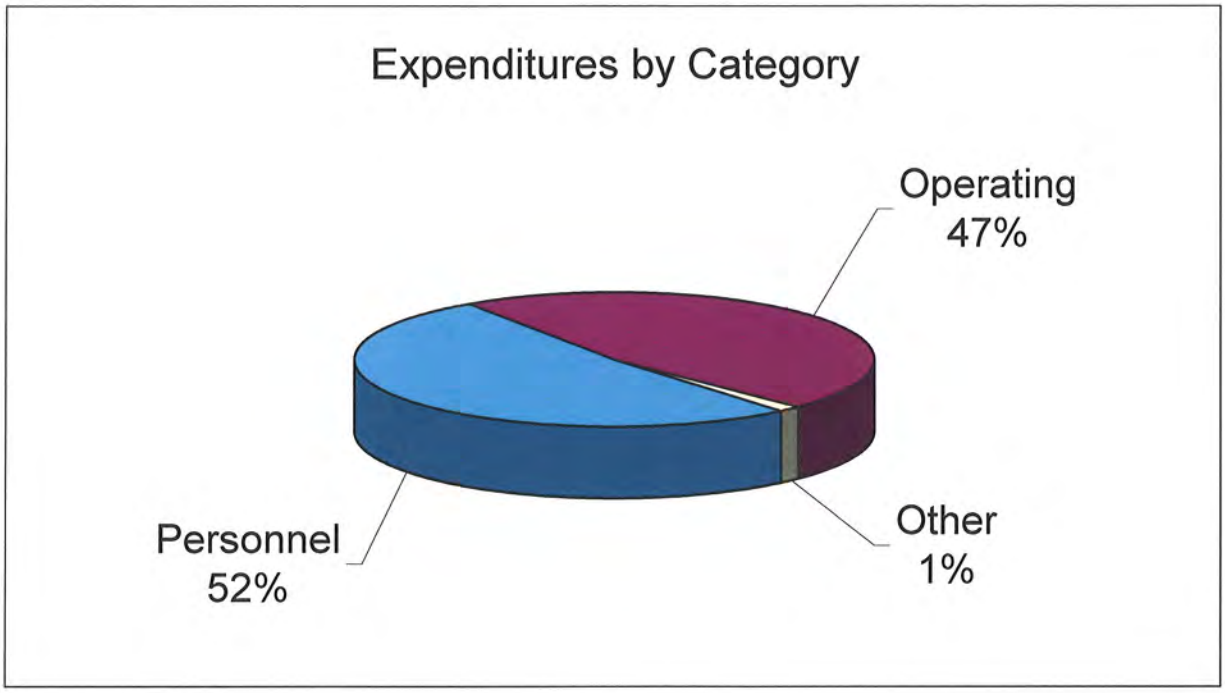
Public Works	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
SEWER FUND							
Cash Related Activity:							
Maintenance and Administration	1,257,334	1,350,073	1,437,678	1,370,282	1,440,583	2,905	0.2
Collection System	824,748	907,552	959,324	920,279	960,208	884	0.1
Other Operating Expenses	832,773	778,447	829,313	822,111	885,226	55,913	6.7
Nonoperating Expenses/Transfers	711,483	571,048	568,509	587,318	584,988	16,479	2.9
Projects	255,005	2,337,044	682,000	294,823	1,202,000	520,000	76.2
Equipment	5,008	-	-	-	100,000	100,000	100.0
Debt Principal (Net of Refundings)	726,640	137,832	197,791	277,177	190,133	(7,658)	(3.9)
Total Cash Related Activity	4,612,991	6,081,996	4,674,615	4,271,990	5,363,138	688,523	14.7
Noncash Related Activity:							
Projects	172,800	619,980	-	-	-	-	0.0
Loss on Equity Investment in Joint Venture	37,787	172,148	180,000	180,000	190,000	10,000	5.6
Depreciation	665,650	682,265	700,000	710,000	745,000	45,000	6.4
Amortization	4,917	-	-	-	770	770	100.0
Total Noncash Related Activity	881,154	1,474,393	880,000	890,000	935,770	55,770	6.3
Total Sewer Fund	5,494,145	7,556,389	5,554,615	5,161,990	6,298,908	744,293	13.4
SEWER FUND EXPENSE BUDGET SUMMARY							
Personnel	417,943	439,586	426,495	421,170	430,268	3,773	0.9
Operating	386,786	451,499	516,300	485,172	516,200	(100)	(0.0)
Other	3,529,963	3,570,448	3,732,029	3,683,648	3,860,307	128,278	3.4
Total Budget	4,334,692	4,461,533	4,674,824	4,589,990	4,806,775	131,951	2.8
TOTAL PUBLIC WORKS	14,355,668	14,162,738	14,578,953	14,581,996	15,143,447	564,494	3.9

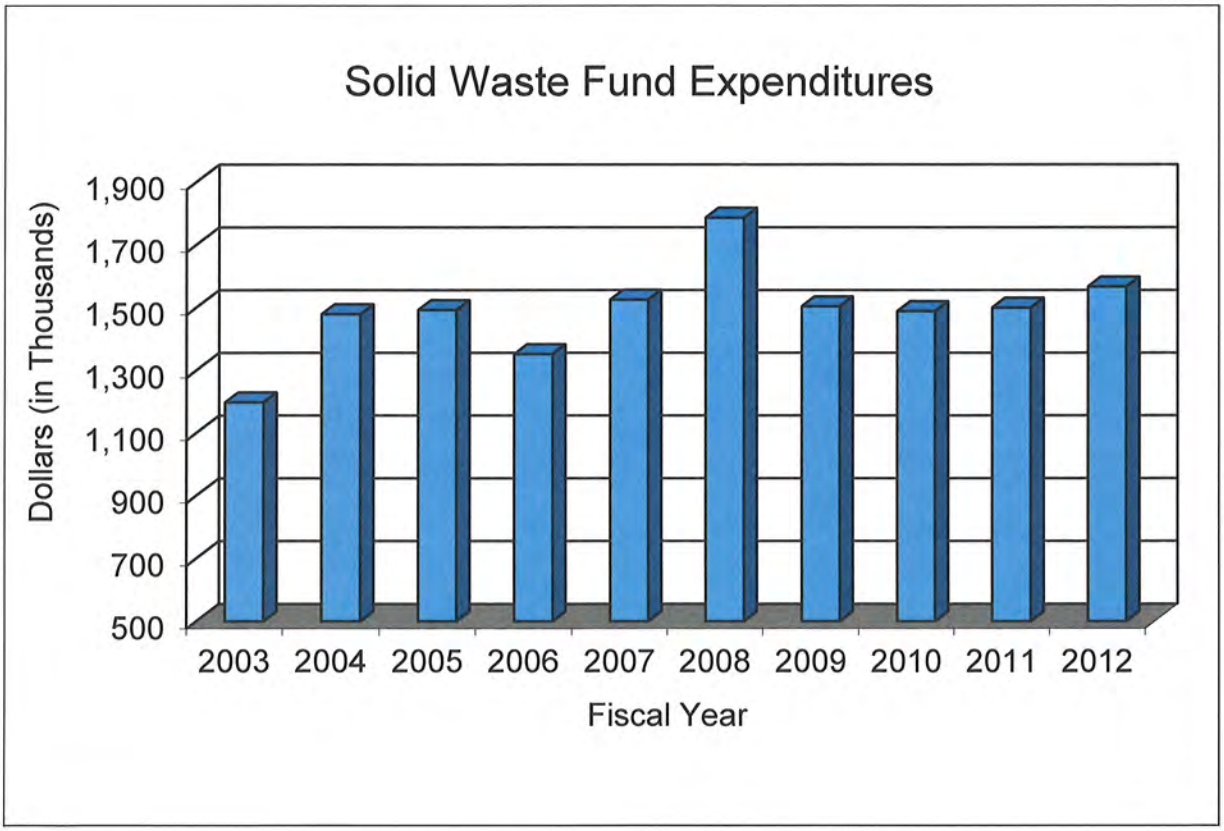
Public Works



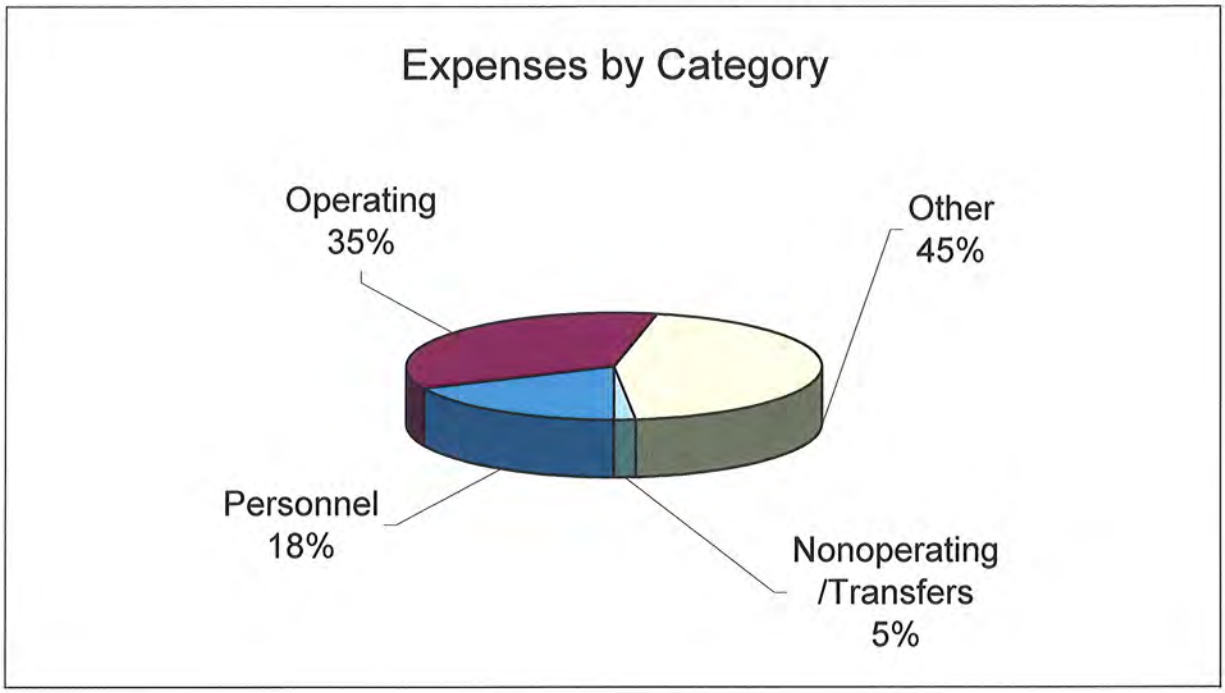


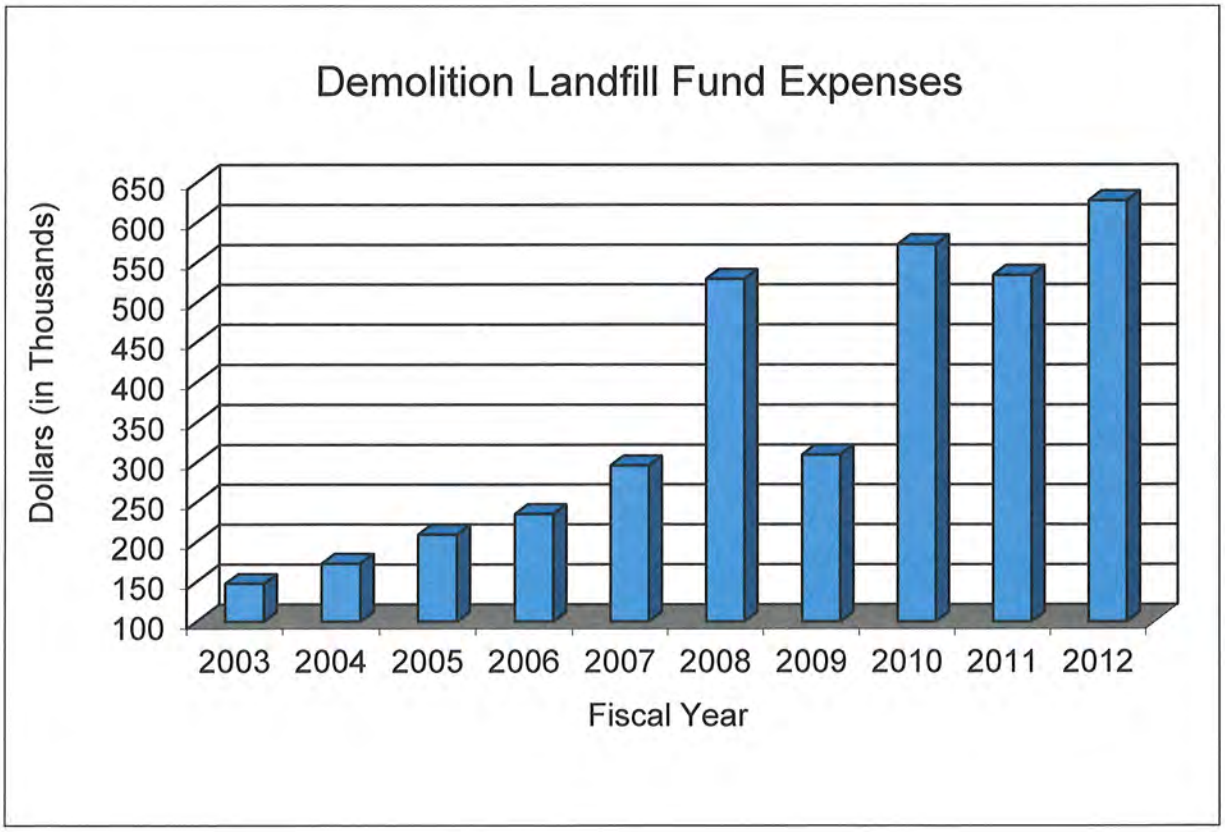
Solid Waste


Expenditures by Category
Operating
47%
Other
1%
Personnel
52%

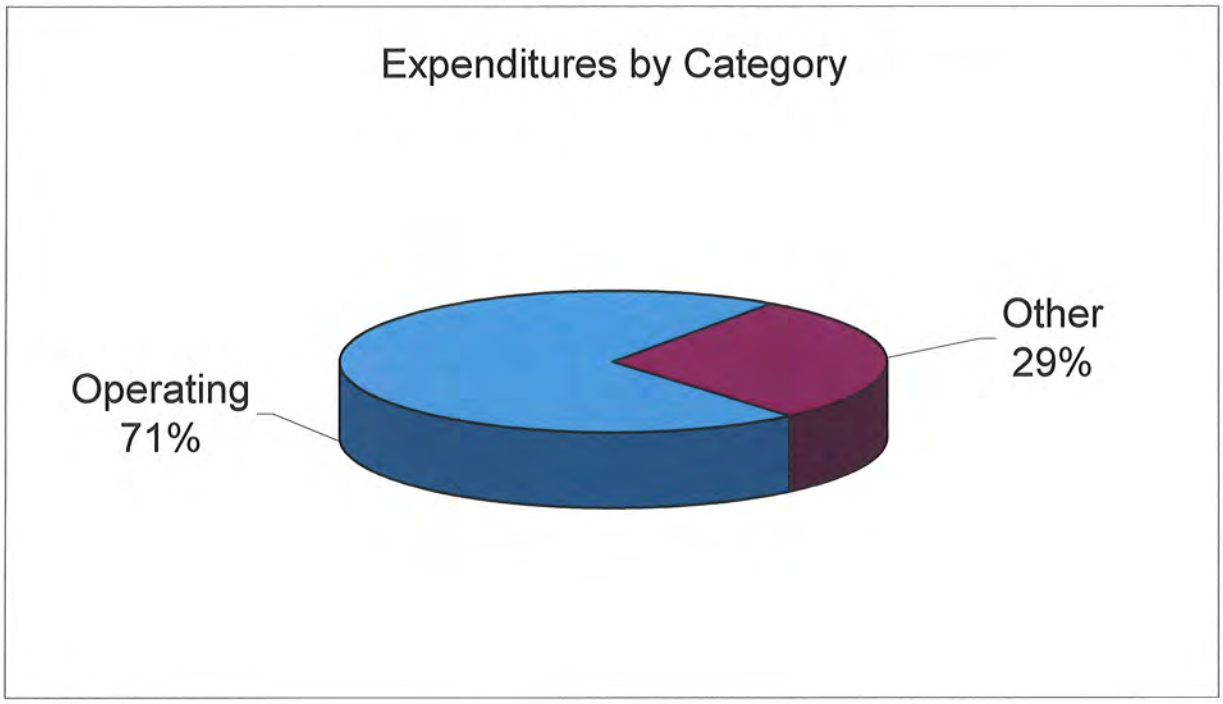

Solid Waste Fund Expenditures
Dollars (in Thousands)
1,900
1,700
1,500
1,300
1,100
900
700
500
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
Fiscal Year

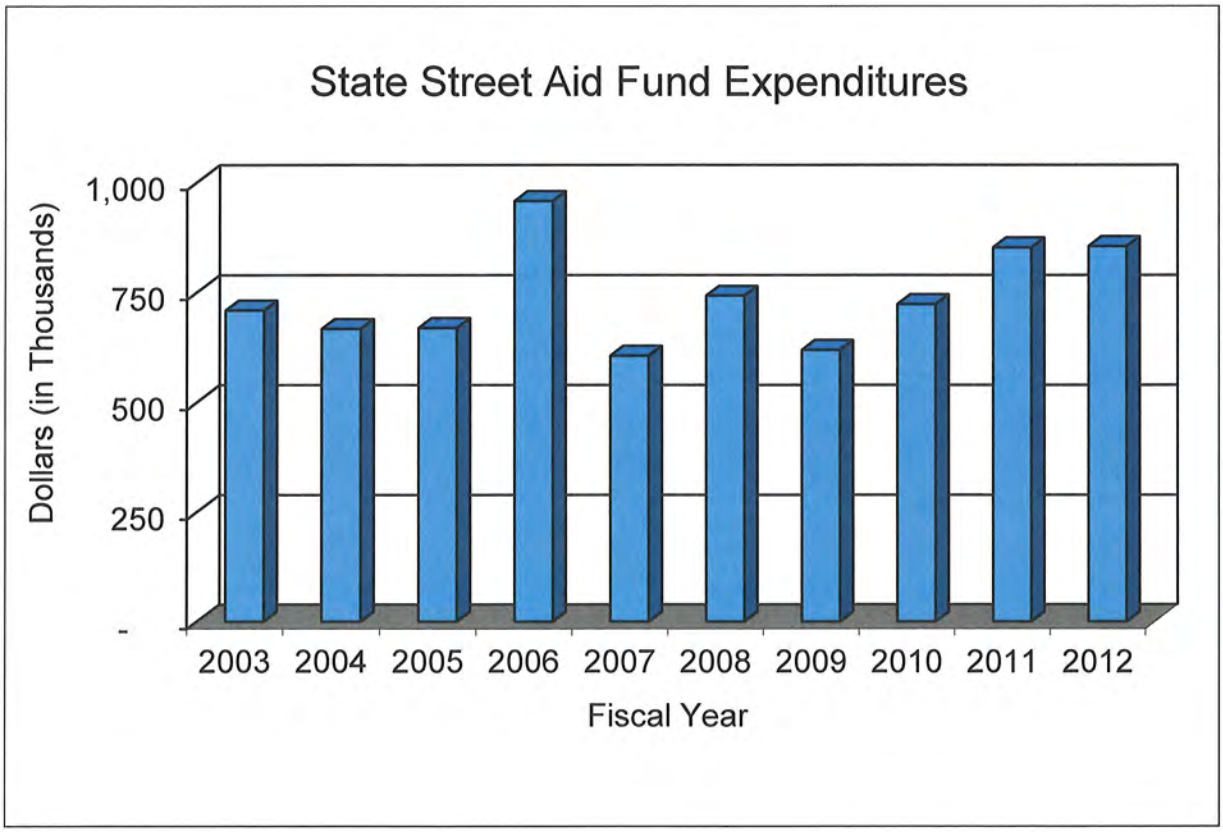
Demolition Landfill



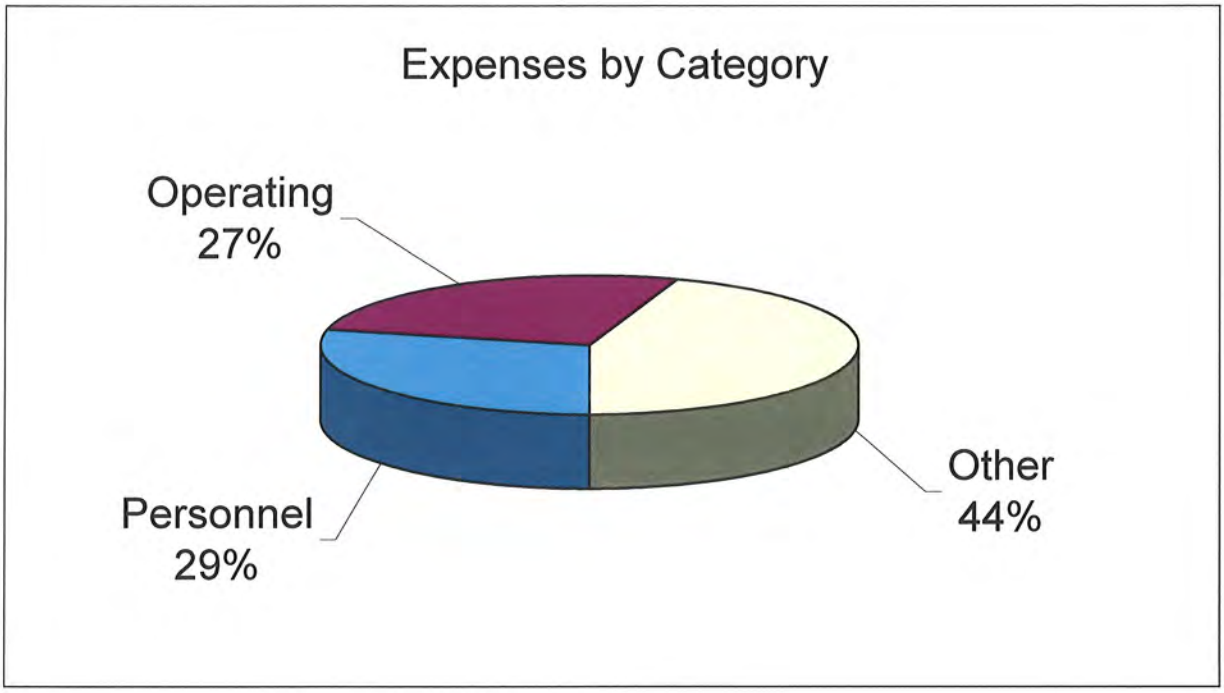


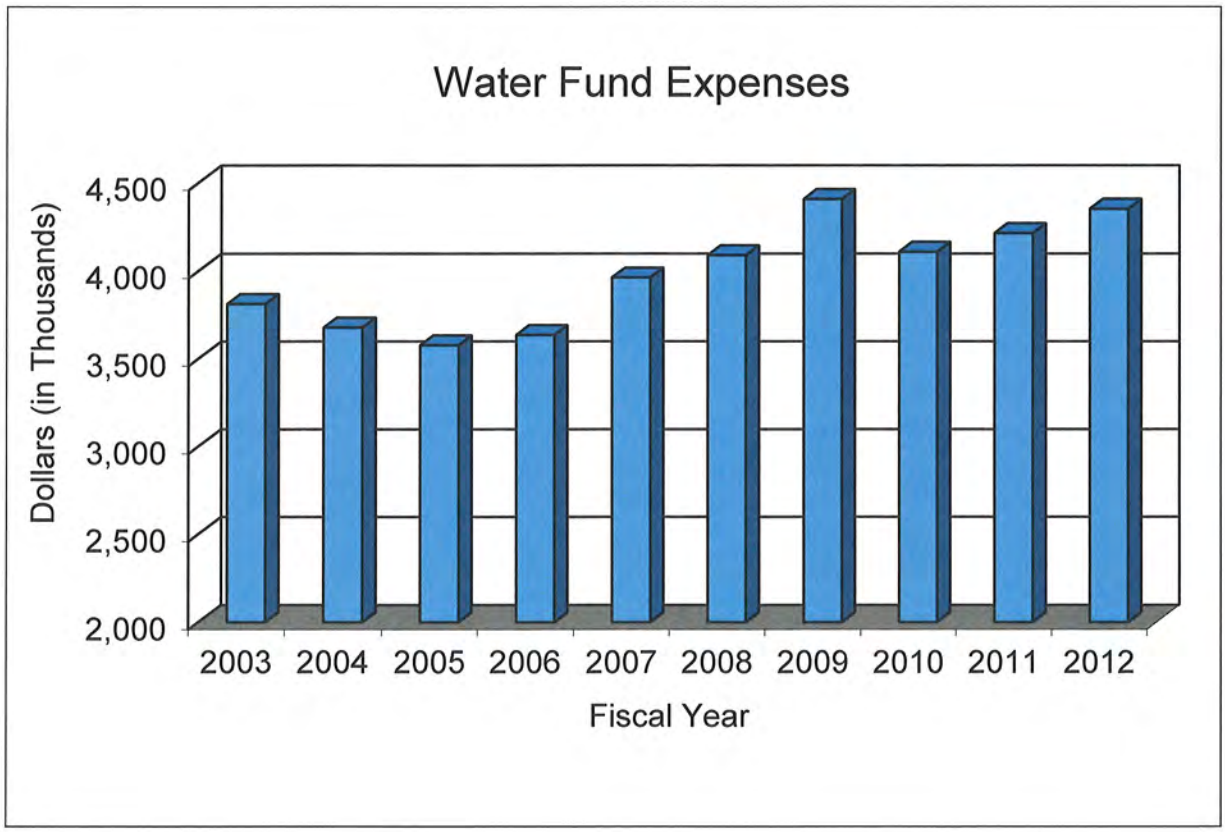
State Street Aid



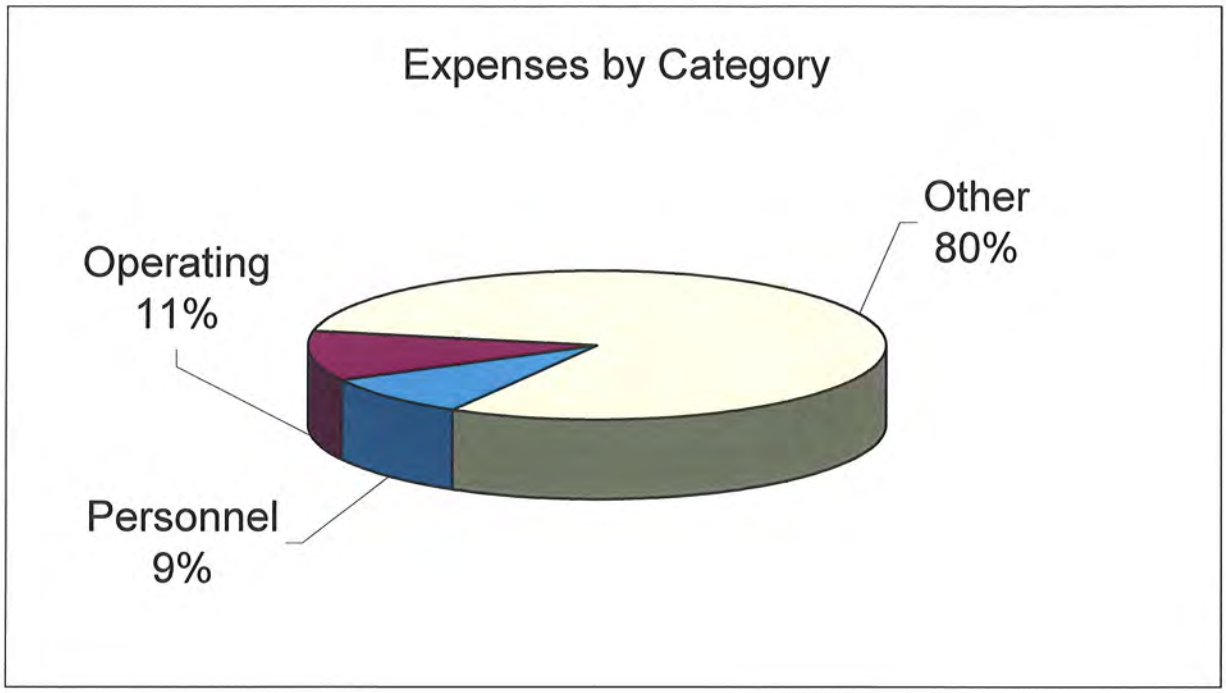


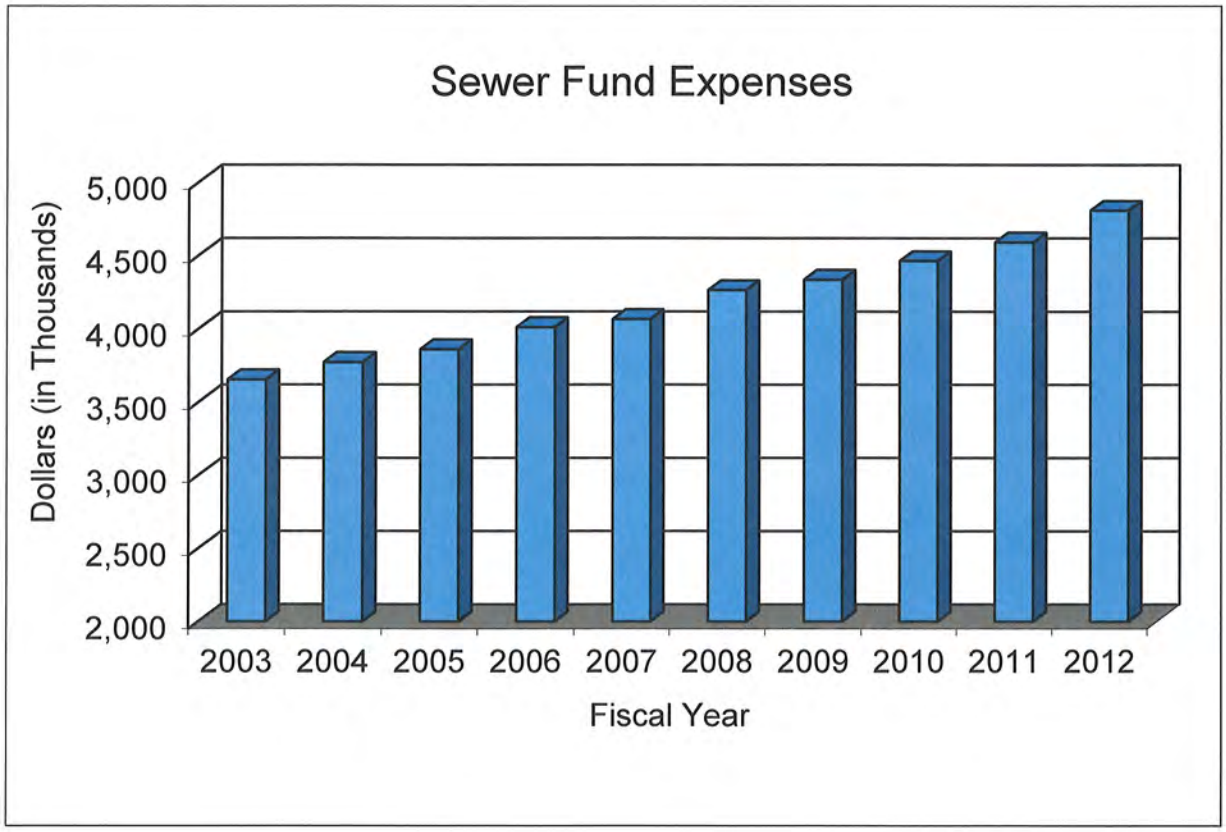
Water Fund


Expenses by Category
Operating
27%
Other
44%
Personnel
29%


Water Fund Expenses
Dollars (in Thousands)
4,500
4,000
3,500
3,000
2,500
2,000
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
Fiscal Year

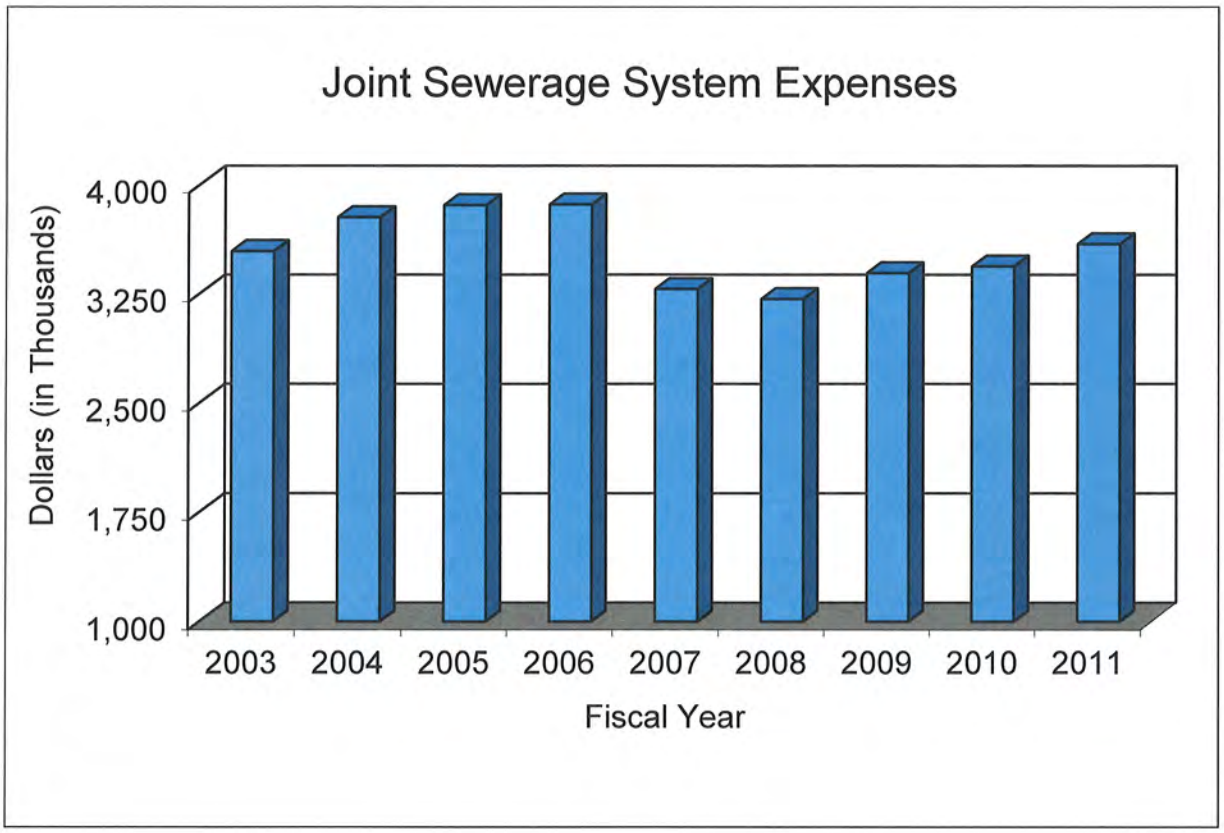
Sewer Fund


Expenses by Category
Other
80%
Operating
11%
Personnel
9%


Sewer Fund Expenses
Dollars (in Thousands)
5,000
4,500
4,000
3,500
3,000
2,500
2,000
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
Fiscal Year

Public Works Joint Sewerage System	Actual FY2009	Actual FY2010	Budget FY2011	Projected FY2011	Budget FY2012	Budget 12 vs. 11	% Change
JOINT SEWERAGE SYSTEM							
Cash Related Activity:							
Operating Costs	2,184,622	2,341,150	2,491,888	2,370,488	2,496,514	4,626	0.2
Industrial Monitoring	204,791	207,719	215,529	209,028	217,000	1,471	0.7
Capital Assets	180,837	132,068	200,000	207,836	200,000	-	0.0
Total Cash Related Activity	2,570,250	2,680,937	2,907,417	2,787,352	2,913,514	6,097	0.2
Noncash Related Activity:							
Depreciation	825,575	844,297	860,000	860,000	880,000	20,000	2.3
Total Noncash Related Activity	825,575	844,297	860,000	860,000	880,000	20,000	2.3
Total Joint Sewerage System	3,395,825	3,525,234	3,767,417	3,647,352	3,793,514	26,097	0.7
JOINT SEWERAGE SYSTEM EXPENSE BUDGET SUMMARY	3,214,988	3,393,166	3,567,417	3,439,516	3,593,514	26,097	0.7

Joint Sewerage System



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Appendix

PERSONNEL SCHEDULE

Personnel Schedule

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
OFFICE OF CITY MANAGER					
City Manager					
City Manager	1	1	1	1	1
Executive Secretary	1	1	1	1	1
Total Full-Time	2	2	2	2	2
MPO					
Transportation Planning Engineer	0	1	0.3	0.3	0.3
Transportation Planning Manager	0	1	0	0	0
Total Full-Time	0	2	0.3	0.3	0.3
Economic Development					
Deputy City Manager/Development	0	1	1	1	1
Planning Technician	0	1	1	0	0
Total Full-Time	0	2	2	1	1
Transportation Grant Fund					
Transportation Planning Engineer	0	0	0.7	0.7	0.7
Transportation Planning Manager	0	0	1	1	1
Total Full-Time	0	0	1.7	1.7	1.7
Information Technology					
Information Technology Specialist II	0	0	0	1	1
Network Administrator	0	0	0	0	1
Information Technology Manager	0	0	0	1	1
Total Full-Time	0	0	0	2	3
Total Office of City Manager Full-Time	**2**	**6**	**6**	**7**	**8**
LEGAL					
Corporate Counsel	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**
FINANCE					
Director of Finance/City Recorder	1	1	1	1	1
Accounting Manager	0	0	0	0	1
Senior Accountant	1	1	1	1	1
Financial Services Supervisor	0	0	0	1	0
Financial Analyst	1	1	1	0	0
Financial Services Assistant	0	0	0	1	1
Staff Accountant	1	1	1	2	2
Billing & Collections Supervisor	0	0	0	1	1
Business Services Supervisor	0	0	0	1	1
Payroll & Collections Supervisor	1	1	1	0	0
Accounting Technician	1	1	1	1	1
Customer Service Representative	2	2	2	2	2
Records Coordinator	1	1	1	0	0
Accounts Payable Clerk	1	1	1	1	1
Court Clerk	1	1	1	1	1
Lead Cashier	1	1	1	0	0
Cashier	1	1	1	2	2
Total Full-Time	13	13	13	15	15

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
Juvenile Services					
Youth Services Manager	1	1	1	1	1
Youth Services Officer II	2	2	2	2	2
Secretary I	1	1	1	1	1
Total Full-Time	4	4	4	4	4
Finance Department Total Full-Time	**17**	**17**	**17**	**19**	**19**
HUMAN RESOURCE					
Human Resource Director	1	1	1	1	1
Human Resource Generalist	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Total Full-Time	3	3	3	3	3
Information Technology					
Information Technology Specialist II	1	1	1	0	0
Network Administrator	1	1	1	0	0
Total Full-Time	2	2	2	0	0
Human Resource Department Total Full-Time	**5**	**5**	**5**	**3**	**3**
COMMUNITY DEVELOPMENT					
Planning					
Deputy City Manager/Development	1	0	0	0	0
Director of Community Development	1	1	1	1	1
Planning Technician	2	1	1	0	0
Land Use Planner	2	2	2	2	2
Secretary III	1	1	0.6	0.92	0.92
Community Development Technician	0	0	1	1	1
Secretary I	0.5	0.5	0	0	0
Total Full-Time	7.5	5.5	5.6	4.92	4.92
MPO					
Transportation Planning Engineer	1	0	0	0	0
Transportation Planning Manager	1	0	0	0	0
Total Full-Time	2	0	0	0	0
Code Enforcement					
Codes Administrator	1	1	1	0.95	0.95
Building Inspector III	2	1	1	1	1
Building Inspector II	1	1	1	1	1
Building Inspector I	0.5	0.8	0.8	0.8	0.8
Combination Inspector I	0	1	1	1	1
Total Full-Time	4.5	4.8	4.8	4.75	4.75
Community Development					
Community Development Specialist	0.8	0.8	0.6	0.8	0.8
Secretary III	0	0	0.1	0.04	0.04
Building Inspector	0.5	0.2	0.2	0.2	0.2
Total Full-Time	1.3	1	0.9	1.04	1.04

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
Home Consortium					
Community Development Specialist	0.2	0.2	0.4	0.2	0.2
Secretary III	0.5	0.5	0.3	0.04	0.04
Total Full-Time	0.7	0.7	0.7	0.24	0.24
Community Development Department Total Full-Time	**16**	**12**	**12**	**11**	**11**
PARKS AND RECREATION					
Administration					
Director of Parks and Recreation	1	1	1	1	1
Secretary II	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Recreation					
Program Coordinator	3	3	3	3	3
Recreation Superintendent	0	0	0	1	1
Total Full-Time	3	3	3	4	4
Steele Creek Golf Course					
Parks and Facilities Crew Chief	1	1	1	1	1
Parks and Facilities Worker I	0	1	1	0	0
Total Full-Time	1	2	2	1	1
Senior Citizen Transportation					
Driver	1	1	0	0	0
Total Full-Time	1	1	0	0	0
Special Programs					
Program Coordinator	1	1	1	1	1
Senior Program Coordinator	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Slater Center					
Parks and Facilities Worker I	1	1	1	1	1
Custodian	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Parks and Facilities					
Parks and Facilities Superintendent	1	1	1	1	1
Parks and Facilities Crew Chief	4	2	3	2	2
Building Maintenance Specialist II	0	1	1	1	1
Building Maintenance Specialist I	1	1	1	2	2
Parks and Facilities Worker III	1	1	1	3	3
Parks and Facilities Worker II	3	2	5	4	4
Maintenance Worker II	4	3	0	0	0
Parks and Facilities Worker I	6	8	8	7	7
Custodian	0	0	1	1	1
Total Full-Time	20	19	21	21	21
Nature Center					
Nature Center Manager	1	1	1	1	1
Total Full-Time	1	1	1	1	1

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
Municipal Building					
Parks and Facilities Worker I	0	0	0	1	1
Custodian	2	2	2	1	1
	2	2	2	2	2
Transportation Grant Fund					
Driver	0	0	1	1	1
Total Full-Time	0	0	1	1	1
Parks and Recreation Total Full-Time	**34**	**34**	**36**	**36**	**36**
FIRE					
Administration					
Fire Chief	1	1	1	1	1
Asst Fire Chief - Operations	1	1	1	1	1
Asst Fire Chief - Fire Marshall	1	0	0	0	0
Secretary 1	0.5	1	1	1	1
Total Full-Time	3.5	3	3	3	3
Fire Suppression					
Battalion Chief	3	3	3	3	3
Captain	0	3	3	3	3
Lieutenant	6	3	3	3	3
Sergeant	6	6	6	6	6
Senior Firefighter	9	11	11	11	11
Firefighter	24	28	28	28	28
Total Full-Time	48	54	54	54	54
Fire Prevention					
Asst Fire Chief - Fire Marshall	0	1	1	1	1
Total Full-Time	0	1	1	1	1
Fire Department Total Full-Time	**51.5**	**58.0**	**58.0**	**58.0**	**58.0**
POLICE					
Administration					
Police Chief	1	1	1	1	1
Police Major	2	2	2	2	2
Senior Police Officer	0	1	1	1	1
Community Programs Coordinator	0	1	1	1	0
Secretary I	1	1	1	1	1
Total Full-Time	4	6	6	6	5
Patrol					
Police Captain	1	1	1	1	1
Police Lieutenant	6	6	6	6	5
Police Sergeant	6	6	6	6	6
Senior Police Officer	9	9	8	8	9
Police Officer	21	20	21	22	22
Total Full-Time	43	42	42	42	43

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
Investigations					
Police Captain	1	1	1	1	1
Police Lieutenant	1	1	1	1	2
Police Sergeant	2	2	2	2	1
Senior Police Officer	9	8	7	7	5
Police Officer	0	0	0	0	3
Secretary II	1	1	1	1	1
Total Full-Time	14	13	12	12	13
Community Programs					
Police Captain	1	1	1	1	1
Police Lieutenant	1	1	1	1	1
Police Sergeant	1	1	1	1	1
Senior Police Officer	5	5	5	5	2
Police Officer	0	0	0	0	2
Total Full-Time	8	8	8	8	7
Communications and Records					
Emergency Communications Manager	1	1	1	1	1
Communications Supervisor	2	2	2	2	2
Dispatcher	11	12	12	12	12
Secretary II	2	2	2	2	1
Secretary I	0	0	0	0	1
Data Entry Clerk	1	1	1	1	1
Total Full-Time	17	18	18	18	18
Animal Control					
Animal Control Officer	2	2	2	2	2
Total Full-Time	2	2	2	2	2
Grant Fund (Bryne, BTHRA, COPS)					
Senior Police Officer	0	0	3	2	2
	0	0	3	2	2
Police Department Total Full-Time	**88**	**89**	**91**	**90**	**90**
PUBLIC WORKS DEPARTMENT					
PUBLIC SERVICES DIVISION					
Administration					
Deputy City Manager/Public Works	1	1	1	1	1
Public Services Manager	0.5	0.5	0.5	0.5	0.5
Secretary II	1	1	1	1	1
	2.5	2.5	2.5	2.5	2.5
Engineering					
City Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Engineering Surveyor	1	1	1	1	1
Engineering Technician	1	1	1	1	1
Construction Inspector II	1	1	1	1	1
Secretary II (Part-Time)	1	1	1	1	0
Total Full-Time	6	6	6	6	5

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
GIS					
Engineering Designer	1	1	1	1	1
GIS Technician	1	1	1	1	1
Total Full-Time	2	2	2	2	2
Street Maintenance					
Street Superintendent	1	1	1	1	0
Crew Chief	1	1	1	1	4
Equipment Operator II	1	1	1	1	1
Equipment Operator I	9	9	7	7	5
Maintenance Worker II	4	4	4	4	5
Maintenance Worker I	8	8	8	8	9
Street Sweeper	1	1	1	1	1
Total Full-Time	25	25	23	23	25
Fleet Maintenance					
Fleet Maintenance Superintendent	1	1	1	1	1
Mechanic III	3	3	3	3	4
Mechanic II	2	2	2	2	0
Mechanic I	2	2	2	2	3
Dispatcher	1	1	1	1	1
General Technician	1	1	1	1	1
Total Full-Time	10	10	10	10	10
Transit					
Public Service Manager	0.2	0.2	0	0	0
Driver	4	4	0	0	0
Total Full-Time	4.2	4.2	0	0	0
ADA Transit					
Driver	1	1	0	0	0
Total Full-Time	1	1	0	0	0
Job Access					
Driver	2	2	0	0	0
Total Full-Time	2	2	0	0	0
Refuse Services					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.4	0.4	0.4	0.4	0.4
Equipment Operator II	3	3	3	3	3
Equipment Operator I	1	1	1	1	1
Total Full-Time	4.5	4.5	4.5	4.5	4.5
Brush and Bulk Collection					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.4	0.4	0.4	0.4	0.4
Crew Chief	0.0	0.0	0.0	0.0	1.0
Equipment Operator I	11	11	10	10	9
Total Full-Time	11.5	11.5	10.5	10.5	10.5
Demolition Landfill					
Public Service Manager	0.1	0.1	0.1	0.1	0.1
Solid Waste Superintendent	0.2	0.2	0.2	0.2	0.2
Equipment Operator II	1	1	1	1	1
Landfill Weigh Clerk	1	1	1	1	1
Total Full-Time	2.3	2.3	2.3	2.3	2.3

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
Transportation Grant Fund					
Public Service Manager	0	0	0.2	0.2	0.2
Driver	0	0	7	7	7
Total Full-Time	0	0	7.2	7.2	7.2
Public Services Division Total Full-Time	**71**	**71**	**68**	**68**	**69**
UTILITY SERVICES DIVISION					
Administration					
Director of Utility Services	1	1	1	1	1
Total Full-Time	1	1	1	1	1
Water Filtration Plant					
Superintendent	1	1	1	1	1
Operator III	5	5	5	5	7
Operator II	2	2	2	2	1
Operator I	3	3	2	2	1
Total Full-Time	11	11	10	10	10
Water Distribution/Sewer Collection					
Superintendent	1	1	1	1	1
Equipment Operator II	2	2	2	2	3
Maintenance Worker II	5	5	4	4	2
Maintenance Worker I	5	5	4	4	5
Meter Reader	4	4	4	4	4
Inventory Control Clerk	1	1	1	1	1
Secretary II	1	1	1	1	1
Total Full-Time	19	19	17	17	17
Utility Construction					
Construction Superintendent	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Worker II	3	3	3	3	2
Maintenance Worker I	1	1	1	1	1
Total Full-Time	6	6	6	6	5
Utility Services Division Total Full-Time	**37**	**37**	**34**	**34**	**33**
Public Works Department Total Full-Time	**108**	**108**	**102**	**102**	**102**

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
COMMUNITY RELATIONS					
Administration					
Director of Community Relations	0.4	0.5	0.9	0.9	0.9
Public Venue Manager	0.35	0	0.45	0.45	0.45
Operations Coordinator	0.4	0	0	0	0
Public Venue Coordinator	0	0.45	1.0	1.0	1.25
Box Office Supervisor	0.4	0.9	0.9	0.9	0.9
Maintenance Coordinator	0.2	0	0	0	0
Secretary I	0.25	0	0	0	0
Total Full-Time	2	1.85	3.25	3.25	3.50
Public Property					
Operations Coordinator	0	0.6	0	0	0
Public Venue Coordinator	0	0.25	0	0	0
Public Venue Manager	0	0.45	0	0	0
Public Venue Coordinator	0	0.3	0	0	0
Maintenance Coordinator	0	0.8	0	0	0
Director of Community Relations	0	0.2	0	0	0
Total Full-Time	0	2.6	0	0	0
Farmers Market					
Operations Coordinator	0	0.1	0	0	0
Director of Viking Hall	0	0.2	0	0	0
Total Full-Time	0	0.3	0	0	0
Concessions - Whitetop Creek Park					
Director of Community Relations	0.1	0	0	0	0
Operations Coordinator	0.1	0	0	0	0
Total Full-Time	0.2	0	0	0	0
Viking Hall					
Director of Community Relations	0.5	0.1	0.1	0.1	0.1
Public Venue Manager	0.65	0.55	0.55	0.55	0.55
Operations Coordinator	0.5	0.3	0	0	0
Maintenance Coordinator	0.8	0.2	0	0	0
Box Office Supervisor	0.6	0.1	0.1	0.1	0.1
Public Venue Coordinator	0	1	1	1	0.75
Secretary I	0.25	0	0	0	0
Total Full-Time	3.3	2.25	1.75	1.75	1.50
Community Relations Total Full-Time	**5.50**	**4.40**	**5.00**	**5.00**	**5.00**
Grand Total Full-Time	**328**	**334**	**333**	**332**	**333**
Grand Total Part-Time FTE	**13.40**	**13.40**	**16.65**	**16.65**	**17.15**
Grand Total Temporary FTE	**9.00**	**11.00**	**10.25**	**11.25**	**11.25**

Position	Actual 2008	Actual 2009	Actual 2010	Budget 2011	Budget 2012
PERSONNEL BY FUND					
(Full Time Only)					
General Fund	267.4	277.8	268.2	268.4	270.7
Special Revenue Funds					
Community Development Grant	1.3	1.0	0.9	1.0	1.0
Grant Fund	0	0	3	2	2
Home Consortium	0.7	0.7	0.7	0.24	0.24
Solid Waste	16	16	15	15	15
Transportation Grant	0	0	9.9	9.9	9.9
Viking Hall	3.3	2.25	1.75	1.75	1.50
Enterprise Funds					
Water	24.5	24.5	22.5	22.5	22.0
Sewer	12.5	12.5	11.5	11.5	11.0
Demolition Landfill	2.3	2.3	2.3	2.3	2.3
Grand Total Full-Time	**328**	**337**	**336**	**335**	**336**

BRISTOL FAST FACTS

The City of Bristol, Tennessee

FAST FACTS

(UPDATED AS OF JUNE 30, 2010)

Incorporated	February 22, 1856
Form of Government	Council-Manager
Adopted	June 1973
Number of Registered Voters	14,678
Voters in Last City Election	10%
Population	26,702
Number of Households	11,578
Land Area	32.66 square miles
Density	880 persons per square mile

Climate

Average daily temperature: Low	42 degrees
Average daily temperature: High	60 degrees
Average Precipitation	54 inches

Property Tax Rate	Per $100 of A.V.	Annual Tax on $100,000 Residence	One Cent Generates (Est.)
City of Bristol	$2.19	$548	$ 61,000
Sullivan County	$2.13	$533	$341,000

Total Assessed Value	$ 665,269,000	Percent of Actual Taxable	30.97%
Actual Taxable Value	$2,148,387,000		

Largest Property Tax Payers	Taxable Assessed Value	% of Total
1. Bristol Motor Speedway, Inc.	$54,500,137	8.19%
2. King Pharmaceuticals, Inc.	21,415,941	3.22%
3. Beecham Lab. Inc.	16,826,857	2.72%
4. Godsey Leasing	12,162,620	1.83%
5. Royal Mouldings, Ltd.	12,066,071	1.81%
6. United Telephone Southeast	8,505,640	1.53%
7. Wellmont Health Systems	9,124,717	1.37%
8. Exide Corporation	8,108,908	1.22%
9. Bristol Metals, LP	7,664,893	1.15%
10. Gatton	4,840,541	0.73%
	Top 10 Total:	23.80%

Total City Debt (June 30, 2010)	$44,389,316	
City General Obligation Bonds & Notes		$19,775,000
City Notes Payable		$ 2,069,316
BTES Revenue Bonds		$22,545,000
G.O. Debt as Percent of Household Income:	9.36%	
General Obligation Debt Per Capita:	$ 773	
Bond Rating:	Moody's Aa2	

City of Bristol

Budget (all funds)	$84,015,033	
General Fund		20,216,864
Total Employment		332
Police Department		90
Fire Department		58
Public Works Department		102

City Schools

Budget (all funds)	$37,799,364	
General Purpose		32,564,808
Federal Projects		3,190,556
Nutrition		2,044,000
Enrollment	3,843	
Number of Elementary Schools	5	
Number of Middle Schools	1	
Number of High Schools	1	
Teachers	267	
Per pupil expenditures per ADA	$9,754	
Composite ACT	21.5	

Parks and Recreation

Total Parks	27
Total acreage	2,388
Swimming Pools	1
Tennis Courts	4
Community Center	1

Steele Creek Park

Total acreage	2,224
Nature Center	1
Golf Course	1

Lane Miles of Roadway 353 miles

Water

Customers	12,451
Plant Capacity	10.0 MGD (million gallons per day)
Daily average treatment	5.9 MGD

Sewer

Customers	11,021
Wastewater Plant Capacity	15.0 MGD
Daily average treatment	10.7 MGD

Employment

Total	11,726
Mean travel time to work	19.2 minutes

Largest Employers	Employees	% of Total
1. Wellmont Health System	1,685	12.99%
2. Touchstone Wireless	656	5.06%
3. King Pharmaceuticals	510	3.93%
4. Exide Corporation	414	3.19%
5. Bristol, Tennessee City Schools	413	3.18%
6. City of Bristol, Tennessee	333	2.57%
7. Robinette Company	300	2.31%
8. Bristol Metals LP	240	1.85%
9. Embarq	231	1.78%
10. GlaxoSmithKline Laboratories	147	1.13%
	Top 10 Total	37.99%

Median age 39.9

Male	47.5%
Female	52.5%
Under 18 years	21.1%
18 years and over	61.0%
Over 65 years	17.9%

Race

White	93.1%
Black	3.4%
American Indian and Alaska native	0.1%
Two or more races	0.6%
Hispanic or Latino (of any race)	1.5%
Other races	0.2%

Average Household Size 2.3

Average Family Size 2.8

Total Housing Units 11,520

Owner-occupied	68%
Renter-occupied	32%

Educational Attainment

Population 25 years and over

High school graduate or higher	76.1%
Bachelor's degree or higher	17.4%

Economic

Median household income	$33,455
Median family income	$37,341
Per capita income	$22,657
Families below poverty level	11.5%
Individuals below poverty level	15.0%

GLOSSARY

GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

APPRAISED VALUE: The estimate of fair market value assigned to property by an appraiser or tax assessor. For tax assessment purposes, such value is stated as of the last county-wide reappraisal date.

APPROPRIATION: An authorization made by City Council which permits the City to incur obligations and to make expenditures of resources.

APPROPRIATION ORDINANCE: An ordinance establishing the legal authority for the City to obligate and expend resources.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation.

BOND: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BOND REFINANCING: The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

BUDGET: A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated service expenditures and operating transfer obligations. The budget is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by the City Charter.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

CAPITAL IMPROVEMENTS PLAN: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY: Represents expenditures which result in the acquisition or addition to fixed assets including land, buildings, improvements, machinery, or equipment. Most equipment/machinery expenditures are included in the general fund budget. Capital improvements such as bond acquisition, major constructions, and expensive equipment purchases (i.e., fire truck) are included in the capital projects fund.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE: Debt services expenditures are the result of bonded indebtedness of the City. Debt service expenditures included principal, interest, and bond reserve requirements on the City's outstanding debt.

DEPARTMENT: A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENTERPRISE FUNDS: A proprietary accounting fund in which the services provided are financed and operated similar to those of a private business. Rates and fees are established to assure that the costs to fund such services are adequate. The water and sewer funds are examples of enterprise funds.

ESTIMATED REVENUE: The amount of projected revenue to be allocated during a fiscal year.

EXPENDITURE: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

EXPENSES: Expenses represent the total cost of operations during a period reflected in enterprise funds.

FISCAL YEAR: A twelve-month period of which the annual operating budget applies and, at the end of which, a government determines its financial position and the results of its operations. In Bristol, the charter specifies July 1 through June 30 of the succeeding year as the City's fiscal year.

FRANCHISE FEE: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

FULL TIME EQUIVALENTS (FTE): The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee works in a year.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between assets and liabilities reported in a governmental fund.

GENERAL FUND: The principal fund operating the city which accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenues. This fund includes most of the basic operating services, such as community relations, fire and police protection, finance, human resource, legal, parks and recreation, and public works.

GENERAL OBLIGATION (G.O.) BOND: A bond backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are Governmental Accounting Standards Board pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

INSURANCE: The costs for Worker's Compensation, liability and property insurance.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

LEGALLY ADOPTED BUDGET: The total of the budgets of each city fund including budgeted transactions between funds.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MILEAGE RATE: A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET: An expenditure plan for continuance of every-day services, programs, and activities. In most cases, operating expenditures occur regularly throughout the fiscal year and include: personal services, contractual service, supplies, building materials, fixed charges, debt service, grants/contributions and capital outlay.

OPERATING EXPENSES: The cost for personnel, materials and equipment required for a department to function.

PAYMENT IN LIEU OF TAXES: Charges to an Enterprise Fund which are intended to replace General Fund revenues which the City would receive if the enterprise were a private sector operation. Enterprises Funds are assessed a Payment in Lieu of Property Tax based on the value of the real property assessments of the fund. In addition, enterprises with significant use of City rights-of-way (Bristol Tennessee Electric System) are assessed a Payment in Lieu of Tax. These transactions are reflected on the fund level as operating transfers between funds.

PERFORMANCE MEASURES: Specific qualitative and quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

PERSONNEL SERVICES: All costs related to employee compensation, including salaries, wages and employee benefits such as City contributions for retirement, social security, health insurance, worker's compensation, and life insurance.

PROPERTY TAX: Tax paid by those owning property in the City.

Glossary (Continued)

PROPERTY TAX RATE: The rate at which real property in the City is taxed in order to produce revenues sufficient to conduct necessary governmental activities.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

REAPPRAISAL: The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees/charge for specific services, funds from other governments (State of Tennessee/Federal government) fines, grants, and investment earnings.

REVENUE BOND: This type of bond is backed only by the revenues from a specific enterprise or project, water or sewer revenues.

SPECIAL REVENUE FUND: In governmental accounting, funds used to account for the proceeds of special revenue sources that are legally restricted to expenditure for specified purposes (e.g. Community Development Grant Fund).

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

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BUDGET ORDINANCE

Ordinance No. 11 -10

An Ordinance to Establish the Property Tax Rate, Adopt a Budget, and Appropriate Funds for the Fiscal Year July 1, 2011 through June 30, 2012

BE IT ORDAINED by the City of Bristol, Tennessee as follows:

Section 1. In order to provide revenue for municipal purposes, there is hereby imposed on the value of all property located within the City of Bristol a levy at the rate of $2.19 upon each One Hundred Dollars' ($100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the year 2011.

Section 2. The budget for the fiscal year beginning July 1, 2011, submitted to City Council by the City Manager, is hereby adopted.

Section 3. The following funding amounts shall be and hereby are adopted as appropriations by funds for the operation of the City of Bristol, Tennessee, for fiscal year 2012:

General Fund, Municipal Operations	$20,770,243
General Purpose School Fund	32,564,808
Federal Projects Fund	3,190,556
School Nutrition Fund	2,044,000
Community Development Grant Fund	308,317
Drug Fund	80,158
Grant Fund	556,823
Home Consortium Fund	2,560,262
Solid Waste Fund	1,566,587
State Street Aid Fund	855,000
Transportation Grant Fund	804,593
Viking Hall Fund	527,168
Debt Service Fund	3,138,586
Capital Projects - Equipment Fund	1,310,224
Capital Projects - Facilities Fund	2,301,511
School Capital Projects Fund	5,116,972

That a public hearing on this Ordinance was held prior to its consideration on second reading.

THIS ORDINANCE shall become effective seventeen (17) days from and after its final passage, the welfare of the City requiring it.

WHEREUPON, Mayor Feierabend declared the Ordinance adopted, affixed a signature and the date thereto, and directed that the same be recorded.

Margaret Feierabend

Margaret Feierabend, Mayor
Date: 6-7-2011

Tara E. Musick

Tara E. Musick, City Recorder

Approved as to Form and Legality
this 21st day of April 2011

Jack W. Hyder, Jr., City Attorney

Passed on 1st Reading: 5-3-11
Public Hearing: 6-7-11
Passed on 2nd Reading: 6-7-11

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