

CITY OF GATLINBURG



FY 2016 – 2017
OPERATING BUDGET

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OPERATING BUDGET

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OFFICE OF CITY MANAGER

**ANNUAL BUDGET REPORT
JULY 1, 2016 - JUNE 30, 2017**

The Honorable Mayor and
Board of Commissioners
City of Gatlinburg, Tennessee

In compliance with Section 15-A of the City Charter which requires that an annual Budget be submitted to the City Commission no later than July 20, the estimated Budget for Fiscal Year 2016-2017 together with detailed information and explanation for the estimated expenses of the various Departments and Boards is herewith submitted.

The City prepares and administers the annual Budget under the Budget and Appropriation Section of the City Charter which requires that the City function on a cash basis. Specifically, the Charter requires that the City has available or must be able to realize sufficient funds through revenue channels to operate the City Government. Otherwise, services must be curtailed or the tax rate increased.

The City Charter permits a maximum estimated increase of 10% per revenue account over actual collections in the preceding Fiscal Year for estimating the next Fiscal Year's revenue. This maximum has been used in very few, if any, accounts, as reflected on the General Fund Revenue Information Sheet. There is a slight overall projected decrease of .20% in General Fund Revenues. Projected Property Tax Revenue is approximately \$40,000 less due to the formula that is mandated by the City Charter and collecting a significant amount of past due taxes in Fiscal Year 2015-16.

Major tax revenue generators have shown change as follows during FY2015-2016 in comparison to the previous year: Gross Receipts +7.17%, Hotel-Motel +13.87%, Restaurant +1.89%, Amusement +13.04%, and Local Option Sales Tax +9.17%. It is anticipated that these revenues will remain stable, therefore, these major tax generators are projected to remain flat during the 2016-17 Fiscal Year. In the General Fund, Golf Course revenues reflect a slight decrease of 2.17%, and it is not projected that the upward trend of previous Fiscal Year 2015-16 will continue at the same rate. In adherence to the plan adopted for the Golf Course Hole Renovation and Clubhouse Projects, a significant portion, \$152,400, of Greens Fees is found in the Special Revenue/Capital Improvements

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Program (CIP) Fund to service the debt for these Projects. Also in this plan was a recommendation to lease several pieces of equipment for the maintenance activities at the Golf Course. The FY2008-09 Budget contained monies to start this leasing program, however, due to the impact of the "Great Recession" and the decline of Golf Course revenues, the program has been put on hold until Golf Course revenue improvement is fully realized. This is the fourth year that Golf Course Concessions have been brought back in-house. As of the end of June, the FY2015-16 Golf Course Concession income was \$150,549 with total expenses at \$129,807 for a net income of \$20,742. A final note related to General Fund Revenues concerns Ambulance Income. During FY2009-10, the City outsourced the billing and collection functions of the Ambulance Service. The FY 2015-16 income showed an increase of 3.7% from the previous Fiscal Year. Ambulance Income is expected to increase at approximately the same percentage for FY2016-17 and is presented as such in the income estimate section of the General Fund.

The total Water and Wastewater Operating Revenues reflect a .3% increase from last year's total revenues. The Water and Wastewater Operating Revenues are projected to remain basically at the level of last year's collections. Though sales revenue is projected to increase by 2.5%, or approximately \$147,000, this is offset by a 65% budgeted decrease of approximately \$133,400 in connection revenue to correct overestimates of the previous year. It is important to note that the Sewer Rate increased by 15% beginning with the November 2015 billing cycle and, therefore, there is a projected 3.8% increase in Sewer Sales.

It is important to highlight the fact that the City has taken very serious actions the last several Fiscal Years to mitigate the impact of the "Great Recession" upon revenues and expenses. These actions have led to not only managing the City's financial resources in an effective manner, but also to continuation of the delivery of quality services in an efficient way. Simply put, the City, as most businesses have done, has streamlined operations and adjusted to providing services to residents, visitors and businesses in an overall successful manner. A substantial portion of the reduction in expenses was performed in the category of Personnel costs through the freezing and/or elimination of positions that have become vacant in recent years. The City's peak employment actually occurred in Fiscal Year 2003 at a level of 309 classified positions and the FY2015-16 Budget funded 266 full-time positions which was 43 less reflecting a 13.9% reduction in the number of permanent positions. Due to the improvement in the City's economy along with the opening of the Rocky Top Sports World Complex (RTSW), the 2014-15 Fiscal Year Budget funded ten previously frozen positions which included three Police Officers, three Firefighter/Paramedics, one Street Service Worker, two Sanitation Service Workers and a Human Resources Manager. Further justification for the Police Officer positions included the increase of officers on each shift which would allow more training time and the assignment of an officer to the Sevier County Street Crimes Unit. Regarding the Fire positions, the City's ISO Rating actually improved from a 3 to a 2 in the Spring of 2015 and the filling of these additional positions was a critical component of this improved rating which put the Department among the top Fire Departments in the State and Nation. The Sanitation and Street Worker positions were also needed to meet the increased demands with the opening of the Sports

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Complex and these positions were also categorized as needed to be funded when economic conditions improved. The Human Resources Manager position was being filled through the reassignment of duties to another position and the voluntary departure of that employee resulted in the need to fund the Human Resources position and was justified due to the necessary job functions associated with the personnel management of the City. Even with the funding of these ten positions, the FY2014-15 and FY2015-16 Budgets funded 266 classified positions which were 43 less than the City's peak employment of 309 and equated to 13.9% fewer permanent positions. There is a request to fund only one additional frozen position of Assistant City Planner in the proposed 2016-17 Budget. The purpose of this discussion is to illustrate that the proposed FY2016-17 Budget is built upon continuing conservative revenue projections, curtailed expenditures, especially due to a reduction in the number of classified employees, and minimal usage of Fund Balances and, hopefully, this analysis also provides a more accurate financial picture of the City's budgetary situation.

Attached is a schedule of expenditures for the preceding two years for all Departments including the Water and Wastewater Departments. There is an itemized statement of the monies required for Debt Service for the five major Funds of the City that service debt during FY2016-17. This includes the Bonds to be retired, principal and interest payments and remaining amounts for these bond issues.

As required by the City Charter, there is attached, a schedule of all outstanding bonds and indebtedness of the City of Gatlinburg as of July 1, 2016, and the date of maturity of all bonds. These schedules are found in the General Fund, Water and Sewer Funds, Special Revenue CIP Fund, and the Convention Center Debt Service Fund. Due to the refinancing of debt associated with the Sevier Solid Waste Compost Plant a few years ago, a debt schedule is also located behind the Solid Waste/Sanitation Fund Budget.

The following information is an explanation of how the City's Property Taxes are to be estimated as required by the City Charter. Specifically, the delinquent Property Tax collections that can be anticipated for the Fiscal Year 2016-17 are based on the amount of collections made in FY2015-16. The total amount of back taxes collected in FY2015-16 was \$53,954. The City Charter requires that delinquent Property Tax collection estimates be calculated by dividing the total outstanding taxes as of July 1, 2015, which was \$132,257, into the amount of taxes collected, which equates to a percentage of 40.79% collected in FY2015-16. By taking the 40.79% and multiplying this percentage by the delinquent taxes as of July 1, 2016, which amounts to \$126,941, a figure of \$51,785 is determined and is the estimate for delinquent Property Tax collections in the Budget for FY2016-17.

As required by the accounting standards established by the Governmental Accounting Standards Board (GASB) and adopted by the State for use by local governments and the City Charter, the current year Property Tax Collection estimate is shown net of estimated uncollectible current year taxes and is based upon the most recent property assessment data received from the Sevier County

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Property Assessor. This Budget assumes no increase in the property tax levy for FY2016-17. At the time of the preparation of this Budget, the certified tax rate has not been received from the County and, once received, will lead to the specific setting of the rate.

The total amount of revenues which are being anticipated, based on last year's collections, for use in the FY2016-17 Budget for the general operation of the City, excluding the Enterprise and Special Revenue Funds are as follows:

Collections of 2016 Property Tax	826,368
Collections of Property Tax for 2015 and prior years	51,786
Other Revenue	<u>22,295,864</u>
TOTAL ANTICIPATED REVENUE	<u>\$ 23,174,018</u>

On the expenditure side of the Budget picture, the FY2016-17 Budget is presented, balanced against the projected revenues as previously described. Moderate usage of Fund Balance is proposed in the 129 Contingency/Drug Fund in the amount of \$18,913. The Parking/Mass Transit Fund does not propose usage of Fund Balance this Fiscal Year, but does require a transfer from the General Fund in the amount of \$272,528 due to the projected lack of revenue growth in this Budget. The previously noted Contingency Fund, Fund Balance usage is proposed for appropriation to purchase items for Police Department Programs and this is a traditional approach to usage of the monies in this Fund that are derived from fines and forfeitures related to alcohol offenses. Other proposed Fund Balance appropriations are found in the School Fund, the Department of Tourism/Convention Center Fund and the Vehicle Replacement Fund. As to the latter two Funds, this is standard usage of the available monies in each of the proposed FY2016-17 Budgets in that these dollars are dedicated and ear marked for the functions and purposes that these Funds support. Finally, it is important to note that the Wastewater Fund is balanced utilizing the issuance of debt in the amount of \$3,530,000. These proceeds are needed to fund critical projects which include the Digester #2 Rehabilitation at the Sewer Plant and that Project is estimated to cost \$2,800,000. The debt issuance would also cover proposed appropriations for the following Sewer Rehabilitation Projects: \$420,500 for the Dudley Creek, Phase I, \$150,000 for the LeConte Creek, and \$160,000 for River Road Upper End.

It is also important to explain the continuation of the Vehicle Replacement Fund as established in 2011-12 Budget. Within the Capital Projects Funds section of the FY2016-17 Budget document, is the 803 Vehicle Replacement Fund. The Fund was originally created by using \$500,000 of excess

revenues over expenditures in the General Fund during the 2010-11 Fiscal Year along with a special appropriation of an additional \$500,000 in the FY2011-12 Budget which provided the start-up monies as recommended in the University of Tennessee, Municipal Technical Advisory Service Vehicle Replacement Study. Also established in this Budget is the continuation of Departmental contributions to the Fund representing the yearly depreciation amounts for the Departments with assigned vehicles. These appropriations are found in the Line Item entitled "To Vehicle Replacement Fund" and the total for FY2016-17 is \$646,465. A list of the Equipment Purchases made with the initial \$1,000,000 appropriation is found within the Capital Projects section of the Budget behind the 803 Fund, along with a listing of the purchases for the second, third, fourth and fifth years of the Replacement Program in the amount of \$4,282,337. The proposed replacement purchases for FY2016-17 are in the amount of \$895,500 and the list of vehicles to be purchased is also within this part of the Budget document. The success of the Vehicle Replacement Program was underlined with the receipt of a 2012 Tennessee Municipal League Achievement Award for Excellence in Public Works where the City was recognized for taking such a progressive position in addressing equipment needs during such difficult economic times and establishing a sustainable Program for the future. It is also important to note that all of the Departments of the City are represented in the Program with the exception of Utilities and Mass Transit. The latter Department which receives the majority of vehicles through grants and major pieces of Fire equipment are generally funded via bonds.

Regarding the Storm Drainage Management Program, monies are proposed in the General Fund Capital Projects Budget in the amount of \$15,000 to continue these important projects and a listing of areas for drainage improvements is found behind this Budget. Also located in the 85000 Capital Projects Budget is proposed funding in the amount of \$1,350,229. This represents a significant amount of monies available for various General Fund Capital Projects and does include the third year of funding for a capital contribution to the Sevier County Humane Center for the construction of a new facility. The County and other Cities have agreed to aid in this funding over a five year period with the County committing \$50,000 per year and the Cities providing \$30,000 on an annual basis. The spreadsheet describing Commission's priorities related to the General Fund Capital Improvements Program is found behind the 85000 Capital Projects Budget for additional review and consideration of funding for Projects during the Budget process.

As described previously, the City does maintain a Sinking Fund to provide coverage for General Obligation Debt Service as well as Operating Fund Balances to cover necessary expenses during a catastrophic time. All of these Fund types are well above recommended financial standards.

Another major expenditure matter is related to fuel costs throughout the FY2016-17 Budget. Fuel expenses for the City at the end of last Fiscal Year totaled \$306,996 and the projected amount for FY2016-17 is \$394,640. This reflects a 28.5% increase over last year's actual expenses and a 16.3% decrease over last year's Budget appropriation of \$471,572 for the purchase of ultra-low sulfur diesel and regular gas. This increase is based upon the assumption that fuel prices will not remain at the

historic lows experienced in FY2015-16. The fuel purchase estimates in the FY2016-17 Budget have been prepared using actual Departmental fuel usage amounts and the anticipated cost per gallon with the expectation that fuel prices will rise above current prices. This approach was used due to the fact that prices fluctuated so significantly during the last Budget cycle. Departmental fuel usage patterns and fuel prices will continue to be monitored monthly throughout the FY2016-17 Budget Year.

Also on the expenditure side of the Budget and from a personnel perspective, the FY2016-17 Budget proposal is presented utilizing the Broad Band Pay Plan that was authorized in the FY2006-07 Budget. The Classification Plan places over 119 job titles in sixteen levels and the Plan is divided into four equal quartiles. There is a 10% difference between skill levels one through twelve and a 15% difference between skill levels thirteen and sixteen with a 50% spread between the minimum and maximum salary range for each grade. The Broad Band Compensation Plan allows for a more flexible compensation system which is more equitable to administer. An employee moves through their skill level (grade) by receiving any annual cost-of-living adjustments (COLA), which is proposed at 2.5% in the FY2016-17 Budget. It is significant to point out that City Employees did not receive a salary adjustment for the Fiscal Years of 2009-10 and 2010-11 and the improved budgetary situation based upon increased revenues and conservative expenses provides the financial basis to fund this adjustment.

Under this pay structure, a new employee will start at a lower pay rate than existing employees who have developed additional skills while employed by the City. Also, should the external market or a scarcity of qualified individuals require an increase to the entry level pay, this pay Plan allows individuals to enter through the first quartile with the approval of the City Manager and subject to sufficient monies being available.

In order to assure proper administration of this Pay Plan, the Plan needs to be reviewed periodically (at least every three to five years) and adjusted as necessary to reflect changes in living costs, labor market conditions, employee recruiting and turnover experience and related factors. Such a review will consist of a salary survey to validate the Plan's pay rates and may show that adjustments to the Pay Plan are necessary and such adjustments will keep the Plan viable and in line with prevailing wages. Even though the noted time frame called for a review in FY2010-11, it did not occur then or during the next two Budget cycles due to the continuing economic circumstances that did not support the need for a salary survey during that time period. However, there was a partial review of the plan performed in 2013 by the Human Resources Consultant that actually conducted the last overall review of the City's Classification/Compensation Plan in FY2006-07. After analysis of the study, it was determined that any adjustments in the pay plan could be looked at in subsequent Fiscal Years and, therefore, the proposed Budget reflects monies needed to continue the Broad Band Pay Plan along with a 2.5% cost of living salary increase for City Employees as previously explained. Any further recommended changes to the Plan will be considered upon additional study and survey of other pay plans.

It is important to note that the proposed Budget does include internal equity pay adjustments in the Police and Fire Departments for the entry level positions of Patrol Officer and Firefighter/Paramedic positions. In order to stay competitive with area wide agencies, this modification is recommended and affects the existing and future compensation for these entry level positions. Also, small internal equity adjustments were necessitated to comply with recently released Department of Labor overtime rules related to the salary level threshold which is commonly called "White Collar" exemptions.

A final note related to the classified employee's compensation package is found in the recommended continuation of Longevity Pay which is located in the Non-Departmental, Utilities, Tourism, Mass Transit and Parking Lots Budgets. This Program recognizes years of service to the City and employees receive a percentage of annual salary as a bonus based upon their number of years with the City as follows: all employees on the payroll on December 1 and hired prior to July 1, 2014, will receive a minimum of \$50.00; six months to one year-1%; one year through five years-2%; six years through ten years-3%; eleven years through twenty years-4%; and, twenty-one years and thereafter-5%. Seasonal employees that worked six consecutive months but less than one year and have been laid off prior to December 1, receive \$50.00; part-time or temporary employees working less than forty hours per week and are employed year round receive \$50.00; and, part-time or temporary employees who worked a full year and are on payroll December 1, receive \$100.00. The Longevity Bonus payment is made between December 1 and 15, for employee convenience and as a Christmas Bonus. It is extremely significant to note that in order to continue the Longevity Pay Program in Fiscal Year 2016-17 in all Funds of the City an appropriation of \$511,231 is required and that 70% of City Classified Employees will receive a three, four or five percent Longevity Bonus payment this Fiscal Year. The significance of this part of the compensation package is great and should be considered an extremely important part of the overall employee pay and benefits package and Budget picture.

Finally, the Human Resources Manual which became effective for new hires July 1, 2014 and forward did change the Longevity Pay Program and the modifications are noted below:

1. All regular full-time employees who have served continuously for three (3) years or more, as of December 1, shall receive an annual "lump sum" longevity payment according to the following schedule:

TOTAL CONTINUOUS SERVICE	ANNUAL LONGEVITY PAYMENT
Third year through tenth year	2% of annual salary
Eleventh year through twentieth year	3% of annual salary
Twenty-first year and thereafter	4% of annual salary

2. Regular full-time employees working more than six months but less than three years will receive a \$200 Longevity Bonus.

Other highlights regarding personnel benefit matters include additional monies being placed in the Non-Departmental Budget for continued enhancement of the Employee Wellness Program. Funding last year provided the opportunity to partner with Covenant Health in conjunction with the Sevier County Wellness Clinic to do health assessments and special programming in coordination with the existing, well-managed in-house Program. There is also additional funding in Non-Departmental proposed for training and, specifically, supervisory employees to participate in additional training as part of succession planning needed for the organization as veteran managers retire.

There is a recommendation to fund a frozen position on the Building and Planning Department organizational chart for an Assistant City Planner. Monies are proposed to resume funding of this Grade 10 position based upon increased workload in the Department due to the economic recovery and resulting planning and development activities. If approved, there would be no remaining frozen/unfunded positions left for future consideration. It is important to note that three Utilities Service Worker positions have become vacant over the last few Fiscal Years and, due to the lack of funding for the In-house Extension Program, these positions are not reflected on the organizational chart and would need to be reconsidered if the In-house Program were to be fully funded in future Budget cycles. Also concerning personnel costs, two Departmental reorganizations are proposed involving the Golf and Sanitation Departments. The requested change in Golf is to reclassify the job title of Apprentice Assistant Professional, Grade 5 to Assistant Golf Professional, Grade 8 due to increased responsibilities and additional certifications. The recommended reorganization in Sanitation involves the creation of a category of Sanitation Worker II, Grade 4 and Sanitation Worker I, Grade 3 to recognize workers that have attained CDL certifications. Also, it is recommended to reclassify the position of Sanitation Equipment Operator from a Grade 5 to a Grade 6 as a result of the additional certifications required for this position. Both of these Departmental changes require moderate funding to accomplish. Finally, various Departmental Budgets have been impacted with known retirements to occur during the Fiscal Year in Police, Golf, Street, Service Center and Utility Maintenance.

Concerning Seasonal personnel, there is a proposed increase in the starting pay for seasonals in all Departments except Mass Transit and Fire from \$8.60 to \$10.00 per hour. This is necessary to secure part-time and seasonal personnel in the area due to the highly competitive job market. It is also recommended that the schedule of the two seasonal workers in the Sanitation Department continue to be utilized from May 1 through October 31 to sustain present service levels and minimize full employment costs. Funds are requested again this year for the utilization of the seasonal employees in the Recreation Department from April 15 through October 15. Also regarding seasonal staffing levels, it is important to note that the part-time EMT/Paramedic

Employment Pool and the utilization of part-time EMTs/Paramedics has significantly improved staffing levels at all fire stations and is recommended for continued funding in the Fire Department Budget. It is recommended to increase the pay for part-time Firefighter/EMT positions from \$10.00 per hour to \$13.00 and the part-time Firefighter/Paramedic pay from \$11.00 per hour to \$14.50 per hour to continue the viability of the Program. The usage of the Pool has proven to be very positive for the necessary and critical fire and rescue functions of the City.

Concerning the Special Revenue/CIP Fund, there continues to be no proposed seasonal positions related to the In-House Sidewalk Program and funding for material costs associated with the Program is still requested. It was determined several years ago that this work can be accomplished with full-time staffing as opposed to seasonal labor. The Program continues to be a great success and monies are proposed to proceed with various sidewalk improvements in this Fiscal Year. It is also important to note that there is a request to continue the funding of two additional seasonal employees in the Building Maintenance Department for an increase of two to four related to the Winter Lights Program due to the impact of the Affordable Care Act and the need to appropriately schedule for the work associated with the Program which has enjoyed significant electrical savings over the years due to the change in the Program to LED lights. The funding for these seasonal positions remains in the Tourism Promotion Budget under Temporary Salaries since the Winter Lights Program is clearly a function of the promotion of tourism during this season of the year.

A final comment concerning seasonal employee compensation is related to the continued concept presented by the Mass Transit Manager to consider no annual COLA and to focus on Longevity Pay. The concept is to simply not apply the cost of living adjustment to the seasonal positions in the Trolley Department and use those monies to give a bonus based on the number of hours worked during the season. The bonus will be based on the calendar year and available to seasonal Trolley employees who finish their allotted schedules or have been laid off due to lack of work. This approach was implemented in the FY2013-14 Budget and is recommended for continuation in FY2016-17 due to the success of the Program. Also, the part-time EMT/Paramedic Pool in the Fire Department receives a longevity bonus of \$100 per employee in lieu of a COLA. Otherwise, the FY2016-17 Budget is presented with the 2.5% COLA applied to current seasonal personnel.

FY 2015-16 was the first full year that the City had to fully comply with the provisions of the Affordable Care Act (ACA). Because the City is considered an applicable large employer (due to having fifty or more full-time employees), affordable minimum essential health coverage has to be provided for all employees deemed full time or "full time equivalent" as defined by the regulations. This provision went into effect for the City on May 1, 2015 since that is when the City's Medical Insurance Plan year begins. In accordance with provisions of the ACA, the City started collecting data on all employees beginning January 1, 2015, to be used on forms that had to be filed with the Internal Revenue Service beginning in January 2016. The City contracted with an outside vendor to compile all of the employment information collected by the City and the necessary forms were

provided to City employees and the Internal Revenue Service in a timely manner. The goal of the City was and is to maintain adequate non-classified employee staffing levels without incurring significant health insurance costs of employees who may be deemed “full-time equivalent” by the IRS. Most of the City’s non-classified employees fall under one of the two “safe harbors” under which part-time employees may be employed without having to be offered insurance by their employer:

1. **Part-time Employees** – A truly “part-time” employee works less than 30 hours per week or less than 130 hours per month. In this case an employee may work year round without having to be offered health insurance.
2. **Seasonal Employee** – this is an employee who works **only** during the “season” of the employer. A season may be up to six months and an employer may have different seasons for each department when their specific assignments warrant it. Generally speaking, a Seasonal employee’s work hours are not limited at all so long as they are within the designated six-month period. Several departments within the City utilize non-classified employees for more than 30 hours per week, so this has been a sensible safe harbor that allows affected departments to employ non-classified personnel during their designated six-month season that aligns with the peak time of their labor needs.

The designated seasons for Departments using Seasonal Employees are as follows:

<u>Department</u>	<u>Season</u>
Golf	April 15 – October 15
Recreation	April 15 – October 15
Parking	May 1 – October 31
Mass Transit	May 1 – October 31
Winterlight Crew	Sept 15 – March 15
Sanitation	May 1 – October 31

In instances where non-classified employees did not fit into one of these safe harbors, the individuals were offered coverage in accordance the requirements of the ACA. Most Departments, however, were able to manage their operations in such a manner that did not require an increase in the already substantial expense of health insurance.

Regarding other expenditure matters, it is important to discuss Insurance costs and the fact that the City is continuing to use Barnes Insurance Agency as the agent of record for all coverages except Medical, Dental, Life, Disability, and AD&D. Rates were negotiated with the Tennessee Municipal League (TML) Risk Management Pool. There is an increase of 16% in General Liability, a 1% increase in Property premiums and a 3.6% increase in Worker’s Compensation. In addition to market factors and claims experience, another reason for the increase in General Liability Insurance premiums is an increase in coverage from \$2 ,000,000 to \$5,000,000. The Budget does continue with

the \$1,000 per occurrence deductible program for Worker's Compensation as initiated in the FY2002-03 Budget. The total amount in all Funds for the Worker's Compensation Insurance expenses increased from \$330,877 to \$331,514 for a very slight increase of \$637. The implementation of the deductible program has helped improve Worker's Compensation costs in previous Fiscal Years and has also provided Department Heads a better way to monitor claims and control costs. It is also important to point out that the Safety Committee made up of all Department Heads, the City Manager and the Human Resources Manager continues to meet on a monthly basis to review Worker's Compensation cases and promote safety awareness throughout the City. The approval of the Safety Incentive Program a few years ago has also improved safety awareness among employees throughout the organization. The proposed Budget does incorporate some funding for the continuation of the Safety Incentive Program that was suspended during FY2011-12 due to budgetary constraints. It is important to reiterate that the Safety Committee meets monthly to review and discuss claims and will continue to aggressively monitor and promote the Safety Program.

As it relates to Health Insurance costs, the City's Health Insurance Premium rate rose 5% over FY2015-16. To fully fund Hospitalization Insurance costs throughout all Funds of the City, an appropriation of \$1,702,791 for FY2016-17 is required. The proposed Budget reflects a slight increase for Life, AD&D and Disability Coverage. Dental Insurance premiums remained unchanged as the provider renewed the policy with no price increase. All of these benefits are also fully funded by the City. Also related to employee benefits, this Budget assumes the same Tennessee Consolidated Retirement System (TCRS) rate of 16.87% which became effective July 1, 2014 and was applicable until July 1, 2016. The City had the option of paying a lower rate for the next Fiscal Year, but TCRS personnel strongly recommended keeping this higher rate in the Budget at least one more year. It is anticipated that this percentage will be able to be lowered in future years' Budgets. To fully fund the retirement benefit in the proposed FY2016-17 Budget, an appropriation of \$1,763,049 is required and, therefore, continues to be a very significant part of the employee benefit package. It is important to note that the City reviewed and adopted a new TCRS Hybrid Plan for new hires effective July 1, 2014. With the adoption of this plan for new hires, the City's contribution rate drops drastically from the noted 16.87% rate to 9% and this will significantly improve the cost of this still major benefit for employees. It is also recommended that the City continue to offer employees to voluntarily participate in Deferred Compensation Plans. It is significant to note that these Plans have no budgetary impact upon the City and there are presently 123 participants in one of the voluntary 457 Deferred Compensation Plans.

A final note regarding insurance costs in the proposed Budget is needed. Based on a previous internal audit of insurance allocations related to Worker's Compensation, Property and Casualty and General Liability these costs are more accurately distributed among Funds and Departmental Budgets. The proposed FY2016-17 Budget does continue the deductible amounts of \$10,000 for Property and Casualty, \$2,500 for General Liability and \$1,000 for Workers Compensation in an effort to mitigate insurance premium increases. The City remains committed to all risk management efforts as evidenced by the continuation of the In-House Sidewalk Improvements and Safety Incentive

Programs to help control these insurance costs.

Regarding equipment, there is the continuation of the 803 Vehicle Replacement Fund, as previously described, for all Departments with the exception of Utilities and Mass Transit. Related to the Utilities Funds, monies are proposed for vehicle equipment purchases based upon revenues generated. The Wastewater Fund 816 Equipment line item is proposed at \$125,900 and includes various purchases related to the Wastewater Treatment Plant along with the purchase of two pick-up trucks. It is important to note that all of these necessary upgrades are needed to maintain compliance with the City's NPDES Permit and to sustain acceptable operation of the Plant. In the Water Fund Budget, monies have been proposed for the replacement of the chemical storage tank, the Water Plant flat roof replacement and various area pump improvements. Other Capital Outlay projects proposed for funding include the previously discussed Digester #2 Roof Replacement Project at the Sewer Plant, the Dudley Creek, LeConte Creek and River Road Upper End Rehabilitation Projects. It is also important to note an increase in the proposed Sevier Water Board appropriation as a result of needed electrical and equipment improvements at the Douglas Lake Water Supply System. The CIP Spreadsheets for other Wastewater and Water Capital Projects are found in these sections of the document.

Concerning the Convention Center Budget, \$297,000 is proposed for equipment purchases for that facility which includes the purchase of parts for the HVAC System, 850 gangable chairs, concession stand renovations, radios and a repeater, audio-visual upgrades, door hardware replacement and the purchase of food service small wares. Other equipment purchase requests can be found in the Non-Departmental, Police, Golf, Recreation, Street and Fire Departments as well as the Contingency Fund.

Based upon the creation of the Tourism Development Authority, d/b/a the Gatlinburg Convention and Visitors Bureau, all revenue streams earmarked for general promotion and marketing of the City are directed to that organization. As it relates to the operation and maintenance of the Convention Center, those needed expenditures are covered through direct revenue generated by the Center and proceeds designated in the Convention Center Debt Service Fund.

From an overall perspective, the proposed FY2016-17 Budget reflects 267 classified and 91 seasonal positions for a total of 358 employee positions in the City. This equates to an increase of one classified position in the City's present employment and a decrease of three seasonal positions due to the automation of the old Library Parking Lot. It is important to note that the FY2016-17 Departmental Employment Chart does not reflect the number of part-time temporary positions in the Fire Department due to a part-time EMT/Paramedic Employment Pool which is utilized on an as needed basis to maintain adequate staffing levels at the Fire Stations. Further, the Employment Chart represents the number of positions actually funded and does reflect the ten positions which were funded in the 2014-15 Budget and included three Police Officers, three Firefighter/Paramedics, one Street Service Worker, two Sanitation Service Workers, and a Human Resources Manager, along with the recommended funding of the Assistant City Planner position and the removal of the Public

Services Manager position. Obviously, the City of Gatlinburg is an organization based upon human resources and the proposed FY2016-17 Budget provides continued employment and benefits for all classified, seasonal and part-time City personnel.

A few format explanations are necessary. The Budget document has five major tabulations which are as follows: (1) Introduction and Overview (2) General Fund (3) Proprietary Funds (4) Special Revenue Funds (5) Debt Service Funds (6) Capital Projects Funds and (7) Miscellaneous. Within the General Fund, there are five separate sections which group the various Departments of the City into General Government, Public Safety, Public Works, Recreation and Capital Outlay. Each Department Budget is presented on a line item basis and grouped into cost centers such as Personnel, Supplies, Maintenance, General Services, Contingency and Capital Outlay. A table of contents is found at the beginning of the document to assist in location of information throughout the FY2016-17 Budget. The expenditures of the FY2016-17 Budget are balanced against very conservative revenue projections that reflect virtually no tax growth from the previous Fiscal Year. The overall Budget this year continues to be extremely conservative and reflective of the economic conditions experienced over the last couple of years. If conscious efforts continue to maintain expenditures within these revenues, a City financial situation is created whereby all those involved can, hopefully, enjoy the benefits of working for, living in and/or visiting this premier resort City.

It should be noted that the actual expenditures for each line item in the FY2015-16 column are based upon the Finance Department's unaudited closings as of June 30, 2016. Further, outstanding purchase orders related to certain Departments are delineated on supplemental sheets in the Budget. These reflect encumbrances issued against prior appropriations and are covered by specifically reappropriating funds for encumbrances carried forward in the Budget Ordinance.

GENERAL FUND:

Highlights regarding the General Fund relate to several Departmental footnotes that are found throughout the Budget document. These include software purchases in the Finance Department associated with utility billing and cyber security. Increased monies are also requested in the Education line item for the IT Coordinator to secure additional certifications and the Assistant Finance Director to complete the Certified Municipal Finance Officer Program. Concerning the City Attorney Budget, there is a request for an hourly rate increase from \$150.00 to \$165.00. Regarding Non-Departmental and as noted previously, additional monies are requested for Supervisory Employee Training Programs. Also, in this proposed Budget are dollars for replacement of HVAC units at Fire Hall #2, the upstairs area in City Hall and the Street and Service Center Departments. As aforementioned, \$45,000 for the third and final year of the City-wide Computer Replacement Program are proposed in the 816 line item in the Non-Departmental Budget along with monies to update the Gatlinburg - Pittman High School sports media equipment. In the Building and Planning Department, monies are recommended for additional Stormwater and Building Certifications and the continued lease of a large platform scanner. The major highlight in this

Department is the requested funding of an Assistant City Planner position as earlier explained in this report. In the Legislative Department, the Contracted Services line item is to continue contracts with the Sevier County Humane Society, the Sevier County Economic Development Council, The Mountain Hope Good Shepherd Clinic, Arrowmont School of Arts and Crafts, SafeSpace, Keep Sevier Beautiful, the Boys and Girls Club, Safe Harbor and CASA. It is pertinent to point out that the Sevier County Humane Society, SafeSpace, the Boys and Girls Club, Arrowmont, the Mountain

Hope Good Shepherd Clinic, CASA and Safe Harbor requested more contribution than is in the proposed Budget and that the Senior Citizen Home Health Assistance and HEAL of Sevier County requested funding that has not been placed in the Budget. All of these non-profit organization requests will be reviewed during the Budget process. The Anna Porter Public Library also requested a significant increase in funding and the proposed Budget reflects an additional \$4,000 for audit fees with the increased request subject to direction during the Budget process. Further, the Helen Ross McNabb Foundation fourth year of five year capital contribution for the Sevier County facility is included in the Contracted Services line item. Monies are also proposed for the continued co-funding with the State for the Tennessee Wildlife Resource Officer Position and, due to the National Park phasing out financial support, the position is now funded 50% with TWRA.

Another item of pertinence is the fact that continued funding was requested by the Gatlinburg/Pigeon Forge Airport to apply toward local grant matches for several Capital Projects and that the monies reflected in the Special Revenue/CIP Fund along with this Departmental Budget represent an appropriation of \$100,000.

Items of note in the Police Department include continued purchase of "Green" ammunition and Court Clerk supplies along with a list of requested equipment purchases in the amount of \$77,995 in line item 816. Additional monies are also requested to cover the need for increased overtime expenses and the internal equity adjustment to the entry level pay of the Patrol Officer position earlier described in this report. The additional overtime funding is requested to increase Officers in the downtown area during peak visitor periods and allow Officers to remain in patrol zones. As to the Fire Department, funding for year 3 of the Turn-Out Gear Replacement Program is proposed in the amount of \$37,065. As explained previously in this report, increased funding is recommended for the entry level pay of Firefighter/Paramedic positions and the part time EMT/Paramedic Pool. Regarding Street Department, monies are requested to install and monitor thirteen GPS units in various vehicles. The GPS systems this far in the Sanitation and Utility Maintenance Departments have been proven to be valuable tools to manage these City operations.

Regarding the Golf Department, additional monies are requested to replace the roof on the Golf Maintenance building and repair of the HVAC system in the clubhouse and equipment purchases of a rotary mower, sand raking machine and speed brush. Golf income has been estimated based upon the fees and rates that became effective June 1, 2007, and were established to fund, not only the operation and maintenance of the facility, but also the debt service for the Golf Course Clubhouse

and Hole Renovation Projects. It is significant to note that the associated Golf Course revenues fall short by approximately \$205,000 of estimated expenses of the Golf Course operation and maintenance, excluding the current year's debt service.

In the proposed Recreation Department Budget, additional monies are requested to support the Smoky Mountain Basketball Classic event and to continue the Memorial Tree Program, along with support of the Rocky Top Soccer event. Requested equipment purchases include Tone Zone equipment, replacement of the gas boiler for the locker room, hydration stations and meeting room tables.

As to the General Fund Capital Projects Budget, a significant increase is proposed and relates to the fact that monies are available to earmark for General Fund Capital Projects and continuation of the Storm Drainage Management Program. Both of these Programs are extremely important and the budgetary situation allows for the funding of these type Capital Projects. The funding for the previous Equipment Purchase Program was located in this 85000 Capital Projects Budget and is now restructured in the 803 Vehicle Replacement Fund that is found at the end of the FY2016-17 document. The summary sheet delineating General Fund Capital Projects is placed behind this Budget for review and consideration of funding with the monies described above. As noted previously in this report, \$30,000 is footnoted for year three of a five year proposal to provide a capital contribution to the Sevier County Humane Society to construct a new facility and it is suggested that representatives of that non-profit organization attend a Budget meeting to fully explain this Capital Project request.

PROPRIETARY FUNDS:

The major highlight of the Utilities Budgets is found in the Wastewater Department in the amount of \$2,800,000 for the Digester #2 Roof Replacement Project. Other major budgeted projects are the Dudley Creek Sewer Rehabilitation Project estimated at \$420,500, the LeConte Creek Sewer Rehabilitation Project projected at \$150,000 and the Upper End River Road Rehabilitation Project estimated at \$160,000. A debt issue of \$3,530,500 is anticipated to fund these Projects. Needed equipment purchases totaling \$125,900 for the Sewer Plant are listed along with the purchase of two pick-up trucks for the Utility Maintenance crew. Monies are also needed to continue Sewer Treatment Plant consultation services to meet the Tennessee Department of Environment and Conservation permit requirements related to nutrient optimization. The Wastewater CIP summary sheet is located in this section of the Budget for City Commission direction on prioritization and funding for Wastewater Capital Project, if monies become available.

Noteworthy items in the Water Budget are the pump improvements at three locations estimated to cost \$50,500, replacing the flat roof at the Water Plant in the amount of \$25,000 and funding to replace a chemical storage tank. An amount of \$35,000 is included in the Contracted Services line item for engineering services regarding the replacement of Water Tank #3 Ski Mountain System.

This account also contains the City's share of operation and maintenance expenses for the Douglas Lake Water Supply System and are associated with the Sevier Water Board. Several years ago, the Sevier Water Board entered into a contract with the City of Pigeon Forge for the operation of the system including the intake at the lake, the transmission line and the Pigeon Forge Plant processing of the raw water before delivery to the City of Gatlinburg. The City's share of these expenses is \$176,344 of the projected Budget of \$860,200. The proposed expenditure of \$321,370 for the purchase of water from Pigeon Forge is presented based on projected usage at the newly established rate of \$2.53 per thousand gallons which is the calculated cost of producing water by Pigeon Forge. As a result, this line item shows an increase of \$9,896 over last year's actual of \$311,474. The purchase of water from Pigeon Forge to supplement the output from the Gatlinburg Water Treatment Plant is at a rate that is determined by a formula contained in the contract between the Cities of Gatlinburg and Pigeon Forge. The FY2017 Budget estimate is based on a rate of \$2.53 per one thousand gallons which is a decrease over the rate of \$2.61 per thousand gallons during FY2015-16. Proposed funding for capital expenditures in the FY2016-17 Budget are related to Connections to System and substantial Two Inch Pipe Replacement of \$236,000 due to the extensive paving program. Finally, the Water CIP Summary Sheet is located in this section of the Budget and available for review and consideration during the Budget process.

The Wastewater, Water and Utilities Maintenance Department Budgets have been balanced against the Utility's revenues which are anticipated to remain stable with last year's actual collections, along with the noted \$3,370,500 Bond issue.

SPECIAL REVENUE FUNDS:

Regarding the Tourism Promotion and Convention Center Budgets, a few salient points include a decrease in the Tourism Promotion Building and Grounds Maintenance line item from \$136,985 to \$55,500 as FY2015-16 contained expenditures related to the remodeling of the Spur Welcome Center. The only material maintenance expenditure in the FY2016-17 Budget is the construction of a loading dock/ramp at the rear entrance of the Spur Welcome Center at an estimated cost of \$24,200 and \$15,000 for repair to concrete in entrance area of Welcome Center. The expenditures of the renovation were partially offset by funding from the Great Smoky Mountain Association (GSMA). The lease agreement with GSMA for their space in the Spur Welcome Center was renewed in June 2016 for an additional five (5) years.

In June of 2012, the City created the Gatlinburg Tourism Development Authority, and on July 10, 2012, the City entered into an Agreement with the Gatlinburg Tourism Development Authority, d/b/a Gatlinburg Convention and Visitors Bureau (GCVB) to perform the Advertising and Marketing functions for the City including the Convention Center, to operate the City's two Welcome Centers and produce and promote the City's Special Events. The non-tax revenue items which are reflected on the Department of Tourism revenue information schedule with a zero estimate will be collected by the GCVB and are no longer reflected as revenues of the City.

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Another note related to the Convention Center Budget is a slight increase of \$10,373 found in the Advertising/Marketing line item which is related to the funding to the GCVB for the promotion and advertising of the Convention Center including funding for personnel costs and overhead directly related to the function. The Budget amount for this line item is calculated as a percentage (34.48%) of the direct Convention Center revenues received for the previous Fiscal Year and will be paid to the GCVB in equal monthly installments. Funding to cover the costs of the City continuing to perform the promotion and production of the annual Wildflower Pilgrimage is found in the Promotions line item and it is important to note that there are anticipated revenues to partially offset the \$39,950 Wildflower Pilgrimage expenditure. The Equipment Purchase/Replacement line item proposes \$297,000 for the purchase of needed equipment for the Convention Center of which \$120,000 is allocated for 845 gangable chairs. A detailed listing of the equipment can be found on the page containing this line item. These capital outlay items are proposed for funding by a transfer from the Convention Center Debt Service Fund.

The Tourism Promotion Budget reflects the City's continued emphasis on the importance of advertising for the community. The funding for this advertising now flows to the Gatlinburg Convention and Visitors Bureau through the Advertising/Marketing line item. This transfer provides the funding for direct advertising of the City, operation of the City's Welcome Centers, expenses related to Special Events and overhead including staffing related to these activities. The Temporary Salaries line item is related to the funding of the Winter Lights crew and maintains the City's direct involvement in the Winter Lights Program as these seasonal employees are under the direct supervision of the City's Facilities Maintenance Supervisor. Funding for the Winter Lights supplies is also kept with the City and is reflected in the Winter Lighting Program line item. The Utilities line item also reflects the City's funding for utilities related to the Winter Lights Program. The utilities associated with the City's Welcome Centers, Special Events Offices and the Reagan Drive Call Center are now utilized and paid for by the GCVB. In 1998, the City entered into an agreement with Ripley's Aquarium whereby the City would fund cooperative advertising equal to the amounts paid by the Aquarium for City and County property taxes and the City's Gross Receipts Tax. The funding for this agreement along with the City's committed funding for the Highlander Youth Football Thanksgiving Bowl is found in the Co-Op Advertising line item. Also, in the agreement with the GCVB, the City agreed to provide certain facilities for use by the GCVB and to provide for the exterior maintenance on those facilities. As previously noted, the Building and Grounds Maintenance line item reflects the proposed funding of exterior renovations at the Spur Welcome Center as well as \$10,500 for structural repairs to Special Events Office on Cherokee Orchard Road.

The Department of Tourism Fund is balanced against anticipated operating revenues and intrafund transfers including 60% of the General Fund's Hotel/Motel Tax Revenue, a full 1/3 of the Hotel/Motel Tax, 1/8 of one percent of the Gross Receipts Tax levy from the Special Revenue/Capital Improvements Program (CIP) Fund, 50% of the Amusement Tax levy from the Special Revenue/CIP Fund and the transfer of monies from the Convention Center Debt Service

Fund specified for Convention Center operation/maintenance, capital expenditures and Tourism Promotion. It is important to note that the revenue estimated for Convention Center rentals and related revenue estimates are based on existing bookings at the time of Budget preparation with a conservative 1% increase added for additional bookings that are anticipated to occur during the Fiscal Year.

Other Special Revenue Funds highlights relate to the Parking and Mass Transit Budgets. Monies are requested in the latter Budget to fund the GPS System Maintenance Agreement and the Trolley TV Services Contract. Additional dollars are needed in the Hospitalization line item due to full implementation of the Affordable Care Act and the fact that it impacts this Department most of all due to the high number of seasonal employees required to perform the Mass Transit function of the City.

Items of note related to the Parking Department Budget would include that \$45,000 is being requested to make needed repairs to the north stairway at the Aquarium Parking Garage. Due to the automation of the old Library Parking Lot, a savings is realized in Temporary Salaries as was the intention and goal of this change.

The Parking and Mass Transit Budgets are balanced against anticipated revenues and a substantial transfer from the General Fund in the amount of \$272,527 which is less than the previous year that represented one of the largest needed transfers in many years. The revenues being anticipated in Trolley Fares represent virtually no increased projection based upon the same approach utilized throughout the overall Budget for FY2016-17 and the recent history of these revenue sources. As to Parking income, that is actually estimated to decrease due to additional private parking facilities located throughout the City. It is important to note that \$500,000 of parking garage revenues are found in the Special Revenue/CIP Fund as this follows through with the original 1998 bond scenario to help offset debt service requirements in that Fund associated with the Parking Garages. The estimated revenues do include a transfer of \$30,000 from the Department of Tourism directly attributable to the move of the Reagan Drive Parking Lot to the Convention Center Operations.

420-SCHOOL FUND

The proposed School Fund Budget of \$689,651 represents an increase of \$93,667 over last year's unaudited actual of \$595,984. The Gatlinburg Board of Education has recommended this proposed Budget in order to continue to fully fund personnel and other requests for Pi Beta Phi Elementary School and Gatlinburg-Pittman High School. Improvements in revenues in the School Fund along with usage of \$47,054 of this Fund's Fund Balance afford the opportunity to fund the proposed Budget. The breakdown of expenditures at each School as recommended by the Board for FY2016-

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17 can be found in the Budget document behind the 420 School Fund page in the Special Revenue Section.

As noted, the Gatlinburg Board of Education does recommend this funding and would meet with City Commission to discuss, if desired.

Regarding the Solid Waste/Sanitation Fund, Contracted Services related to the City's projected payments to Sevier Solid Waste for disposal costs per ton remain at \$30.00 per ton in FY2016-17 so this line item remains virtually unchanged. Debt related to the Sevier Solid Waste, Inc., facility that was refinanced from a variable to a fixed interest amount a few years ago requires that each entity pays its respective debt amounts directly as opposed to doing so through Sevier Solid Waste. The line items related to this Debt Service Principal and Interest payments are located in the Contingency Cost category and reflect an increase based upon the Debt Service Schedule sheet which has been placed behind the Solid Waste/Sanitation Budget.

Finally, your attention is called to the fact that Solid Waste Fees represent only 13.37% of the revenues in this Special Revenue Fund with the bulk of the monies, 86.63%, to perform these services coming from the General Fund.

A couple of additional explanations are appropriate regarding other Special Revenue Funds. Concerning the State Street Aid Fund, it is important to note again that funding for the FY2016-17 Street Improvement Program has been set up in line item 875 of that Budget in the amount of \$1,428,024 and this has required a General Fund transfer of \$1,319,627 to continue to fund much needed additional paving demands in the City. Monies are also requested in this line item in the amount of \$73,000 to pave and mill the Post Office/City Hall road and parking areas. A list of roads recommended to be resurfaced is placed behind that Budget, along with a listing of roads resurfaced last year. Also, monies are proposed in the State Street Aid Budget for the annual street striping and painting work and street repair and traffic signal maintenance activities.

In regards to the Special Revenue/CIP Fund, it is pertinent to reiterate that funding for the Gatlinburg/Pigeon Forge Airport to assist with local grant matching requirements for various Capital Projects is included in Line Item 795 is the same as last year's amount of \$30,639. This amount combined with the General Fund dollars of \$69,361 equates to \$100,000 and this appropriation is designated to go to the Grant Financed Project Fund 802. In the Contingency Fund, programs requested for funding include DARE, the Kids Camp, the Leadership Academy and an Elder Assistance Program. Monies are also requested to purchase a new Drug/Search canine and Drug/Narcotic identification kits.

The Memorial Tree Program is proposed for continuation for the planting of memorial trees throughout the City with the fee being \$215 per memorial. Both revenue and expenditure line items

were created to implement this Program which has been met with great success during the first few years of the Program and is now incorporated into the Recreation Department Budget due to the elimination of the Community Center Donation Fund. Monies are also requested and have been moved to the Recreation Department Budget to continue support of the in-house maintenance costs at the Community Center for that extremely successful annual Summer Project.

Concerning the Special Revenue/CIP Fund, the FY2016-17 Budget is presented without specific project funding and the continuation of the In-House Sidewalk Program. It is important to note that \$810,119 is the estimated amount available for projects to be funded on a cash basis in the Special Revenue/Capital Improvements Program Fund. The spreadsheet delineating the prioritized projects related to the Special Revenue/CIP Fund is found behind this Budget for review and direction as to specific appropriations. Finally, funding for the continued contract with the Sports Facility Advisory Group to market, operate and manage the Rocky Top Sports World Complex is found in this Fund in the total amount of \$641,900 which represents the City's 70% share of these costs.

Also included in this Budget are two sections entitled Debt Service Funds and Capital Projects Funds. The Debt Service Funds section consists of the Sinking Fund and the Convention Center Debt Service Fund. The Convention Center Debt Service Fund is used to pay for the debt service related to the Convention Center and Rocky Top Sports World and provide Operation and Capital monies for the Convention Center. This Fund also includes the City's historical commitment to the TDA/GCVB related to 13.41% of the Local Option Sales Tax. This percentage was increased to 21% in this budget with the additional 7.59% being earmarked for the Convention Center sales effort. The format of these funds is such to satisfy reporting requirements of the State regarding Debt Service Fund types. The actual funding for the City's debt is found in the Special Revenue/Capital Improvements Program (CIP) Fund, the Proprietary Funds, the Convention Center Debt Service Fund, the Solid Waste/Sanitation Fund and the General Fund. It is also important to note there is no appropriation that is proposed in the Sinking Fund for this Fiscal Year and that the 2012-13 Fiscal Year commitment of \$1,000,000 to the Robert F. Thomas Foundation for expenses associated with the construction of the LeConte Medical Center was paid in full during Fiscal Year 2013-14.

The Capital Projects Funds section is provided to account for the budgeting and expenditures of capital projects on a project basis. This allows appropriations to remain active until the project is complete even though the life of a project may cross several Fiscal Years. The funding sources for most capital projects are primarily found in the Special Revenue/CIP Fund and the General Fund. As previously described, the 803 Vehicle Replacement Fund is located in this section of the Budget document and the listing of proposed FY2016-17 equipment purchases along with the previous five years of purchases can be found behind this page in the Budget document.

The document is concluded with a graph depicting the overall total proposed FY2016-17 Budget expenditures by Fund types. Other charts are also found throughout the Budget proposal. These items should further the visualization of the overall fiscal picture of the City.

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In closing, the FY2016-17 Budget is respectfully submitted for your review. As usual, the public is welcome to inspect any part of the document which is available for public review at City Hall. Staff will attempt to clarify any questions or concerns you may have during the Budget process.

Thank you for your time and attention to the FY2016-17 Operating and Capital Budget and your continued support of funding for the betterment of our town recognized by Trip Advisor as the #1 Destination on the rise in the United States and #4 in the World.

Sincerely,

Cindy Cameron Ogle
City Manager

CCO/jv

ORDINANCE NUMBER 2501

AN ORDINANCE MAKING AND FIXING THE ANNUAL APPROPRIATION FOR THE SEVERAL DEPARTMENTS OF THE CITY OF GATLINBURG FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017, AND TO CARRY FORWARD APPROPRIATIONS FOR PRIOR YEAR ENCUMBRANCES.

WHEREAS, the City Manager, as required by the City Charter, has submitted to the Board of Commissioners a budget estimate for the Fiscal Year beginning July 1, 2016, and ending on June 30, 2017, covering the estimated needs of the several Departments in detailed, itemized amounts and including salaries and other expenses; and,

WHEREAS, the Board of Commissioners has determined that the amounts hereinafter set forth are appropriate and proper.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF GATLINBURG:

Section 1. That the following appropriations for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017, be and the same are hereby made for the use of the several Departments of the City of Gatlinburg, in the amounts as set forth in the documents attached hereto as Exhibit "A".

Section 2. That there be carried forward and re-appropriated from prior years appropriations an amount for encumbrances within each Department and/or Fund sufficient to cover outstanding encumbrances on June 30, 2016, as detailed in the budget estimate for each Department.

Section 3. That such salaries as the Board of Commissioners are required to fix by Ordinance are hereby fixed as set forth in the detailed Budget estimate for the respective Departments.

Section 4. **BE IT FURTHER ORDAINED**, that all Ordinances or parts of Ordinances in conflict with the provisions hereof be, and the same are hereby repealed, and the Ordinance shall take effect fifteen (15) days from and after its passage, the public welfare requiring it.

APPROVED:

Mayor

ATTEST:

Cindy Cameron Ogle, City Manager

APPROVED AS TO FORM:

Ronald E. Sharp, City Attorney

Passed First Reading: _____

Passed Second Reading: _____

Passed Third and Final Reading: _____

EXHIBIT "A" TO ORDINANCE NO. 2501

INCLUDES:

ANNUAL BUDGET REPORT LETTER

SUMMARY OF ESTIMATED REVENUES

SUMMARY OF ESTIMATED APPROPRIATIONS

DEBT SERVICE INFORMATION

**2016-2017
ESTIMATED REVENUES**

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
110.30000.000 GENERAL FUND	21,699,663	23,226,800	23,174,018
110.31000.000 *** LOCAL TAXES ***	16,524,465	17,905,162	17,890,455
110.31110.000 ***CURRENT YEAR PROPERTY TAXES***	789,491	862,892	826,368
110.31111.000 ***PRIOR YEAR PROPERTY TAXES***	93,128	53,954	51,786
110.32000.000 *** LICENSE & PERMITS ***	1,478,832	1,535,954	1,519,933
110.33001.000 *** INTERGOVERNMENTAL REVENUES ***	1,536,213	1,503,019	1,501,084
110.34000.000 *** USE OF MONEY & PROPERTY ***	1,106,190	1,240,045	1,218,209
110.37000.000 *** FINES, FORFEITS & DONATIONS ***	299,295	264,662	262,500
110.35000.000 *** CHARGES FOR SERVICES ***	754,668	777,959	781,837
From/(To) Fund Balance	0	(1,926,799)	0
Total for Appropriation			23,174,018

PROPRIETARY FUNDS

411.30000.000 WASTEWATER REVENUES	3,012,277	3,343,192	6,926,500
411.38000.000 ***UTILITY OPERATING REVENUES***	2,995,878	3,321,612	3,381,000
411.39000.000 *** OTHER FINANCING SOURCES ***	16,399	21,580	3,545,500
From/(To) Operating Capital			0
Total for Appropriation			6,926,500
412.30000.000 WATER REVENUES	2,844,221	2,864,531	2,821,900
412.38000.000 ***UTILITY OPERATING REVENUES***	2,794,587	2,826,084	2,784,200
412.39000.000 *** OTHER FINANCING SOURCES ***	49,635	38,447	37,700
From/(To) Operating Capital			0
Total for Appropriation			2,821,900

SPECIAL REVENUE FUNDS

121.30000.000 STATE STREET AID	569,364	2,217,473	1,558,474
121.33001.000 *** INTERGOVERNMENTAL REVENUES ***	229,322	238,919	238,847
121.34000.000 *** USE OF MONEY & PROPERTY ***	0	0	0
121.36000.000 *** INTRAFUND TRANSFERS ***	340,042	1,978,554	1,319,627
From/(To) Fund Balance		(964,101)	0
Total for Appropriation			1,558,474
122.30000.000 SPECIAL REVENUE/CIP FUND	5,731,979	6,018,272	5,765,013
122.31000.000 *** LOCAL TAXES ***	4,570,723	4,859,710	4,859,710
122.34000.000 *** USE OF MONEY & PROPERTY ***	759,243	656,432	663,932
122.37700.000 *** Contributions & Donations ***	402,013	502,130	241,371
122.37704.000 Underground Assessments/Contracts	214,728	262,643	241,371
From/(To) Fund Balance		(177,074)	0
Total for Appropriation			5,765,013

Revenue Information - Continued

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
125.30000.000 ASSET FORFEITURE FUND	1	2	0
125.34000.000 *** USE OF MONEY & PROPERTY ***	1	2	0
From/(To) Fund Balance		0	0
Total for Appropriation			0
129.30000.000 CONTINGENCY FUND	47,799	8,553	1,787
129.34000.000 *** USE OF MONEY & PROPERTY ***	24	187	140
129.37000.000 *** FINES, FORFEITS & DONATIONS ***	47,775	8,365	1,647
From/(To) Fund Balance		(2,508)	18,913
Total for Appropriation			20,700
415.30000.000 HOTEL/MOTEL/TAX FUND	1,613,986	1,837,778	1,837,778
415.31000.000 *** LOCAL TAXES ***	1,613,986	1,837,778	1,837,778
From/(To) Fund Balance		333	0
Total for Appropriation			1,837,778
414.30000.000 DEPARTMENT OF TOURISM	7,320,515	8,022,206	8,012,924
414.34000.000 *** USE OF MONEY & PROPERTY ***	1,701,288	1,634,275	1,526,895
414.35000.000 *** CHARGES FOR SERVICES ***	15,348	15,306	15,900
414.36000.000 *** INTRAFUND TRANSFERS ***	5,603,879	6,372,625	6,470,129
414.37000.000 *** FINES, FORFEITS & DONATIONS ***	0	0	0
From/(To) Operating Capital			639,734
Total for Appropriation			8,652,658
419.30000.000 PARKING/MASS TRANSIT	2,264,149	2,304,383	2,243,634
419.33001.000 *** INTERGOVERNMENTAL REVENUES ***	780,262	778,239	846,240
419.34000.000 *** USE OF MONEY & PROPERTY ***	4	306	306
419.35000.000 *** CHARGES FOR SERVICES ***	1,112,629	1,200,982	1,124,560
419.36000.000 *** INTRAFUND TRANSFERS ***	371,254	324,856	272,527
From/(To) Fund Balance		(210,202)	0
Total for Appropriation			2,243,634
420.30000.000 SCHOOL FUND	577,889	630,548	630,597
420.33001.000 *** INTERGOVERNMENTAL REVENUES ***	577,611	629,297	629,297
420.34000.000 *** USE OF MONEY & PROPERTY ***	278	1,251	1,300
420.36000.000 *** INTRAFUND TRANSFERS ***	0	0	0
From/(To) Fund Balance		(34,564)	59,054
Total for Appropriation			689,651
428.30000.000 SOLID WASTE/SANITATION FUND	1,941,129	1,896,405	1,987,654
428.34000.000 *** USE OF MONEY & PROPERTY ***	19	101	109
428.35000.000 *** CHARGES FOR SERVICES ***	263,786	265,649	265,649
428.36000.000 *** INTRAFUND TRANSFERS ***	1,677,324	1,630,655	1,721,896
From/(To) Fund Balance		(73,187)	0
Total for Appropriation			1,987,654

Revenue Information - Continued

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
DEBT SERVICE FUNDS			
123.30000.000	SINKING FUND		
123.34000.000	224	699	711
	224	699	711
		414,412	415,111
		(699)	(711)
		0	0
		415,111	415,822
126.30000.000	CONVENTION CENTER DEBT SERVICE		
126.31000.000	4,876,924	6,314,419	6,314,502
126.31000.000	4,012,794	4,456,646	4,456,646
126.33001.000	839,651	1,839,856	1,839,856
126.34000.000	24,480	17,917	18,000
126.39000.000	0	0	0
		3,932,676	5,081,338
		(1,148,662)	(768,686)
		0	5,545,815
		5,081,338	5,850,024
CAPITAL PROJECTS FUNDS			
801.30000.000	PUBLIC WORKS CONSTRUCTION FUND		
801.36000.000	613,996	1,137,256	1,115,538
	613,996	1,137,256	1,115,538
			0
			1,115,538
802.30000.000	GRANT FINANCED PROJECTS FUND		
802.33001.000	196,995	380,353	447,519
802.33001.000	15,356	349,714	396,036
802.36000.000	181,639	30,639	51,483
			447,519
803.30000.000	VEHICLE REPLACEMENT FUND		
803.36000.000	853,674	669,662	671,465
	582,667	629,568	646,465
	0	283,860	224,035
			895,500
	54,164,787	60,872,531	63,510,014
			63,682,352
Internal Use Only Section:			
	9,670,096	12,368,814	11,860,165
	44,494,692	48,503,717	51,649,849
			172,338

**2016-2017
APPROPRIATIONS**

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
GENERAL FUND			
	19,235,702	21,224,688	23,174,018
110.11000.000 CITY MANAGER	413,238	426,658	439,141
110.14000.000 CITY ATTORNEY	123,121	120,393	143,375
110.21000.000 FINANCE DEPARTMENT	669,264	707,753	729,475
110.26000.000 NONDEPARTMENTAL	5,965,353	7,767,524	7,457,206
110.60000.000 BUILDING and PLANNING SERVICES	368,604	354,913	430,226
110.80000.000 LEGISLATIVE	617,252	628,871	769,136
110.51000.000 POLICE	2,972,727	3,003,432	3,319,420
110.51010.000 JAIL OPERATIONS	374,731	381,142	390,790
110.52000.000 FIRE / RESCUE	2,759,769	2,803,344	2,998,184
110.25000.000 SERVICE CENTER	373,707	358,401	456,787
110.43100.000 BUILDING MAINTENANCE	276,753	286,480	292,903
110.71000.000 STREET DEPARTMENT	970,438	988,087	1,067,613
110.41100.000 GOLF	1,080,280	1,131,043	1,253,215
110.42200.000 RECREATION	1,917,760	2,019,291	2,061,318
110.85000.000 CAPITAL PROJECTS	352,706	247,357	1,365,229
Accounts Payable		0	
PROPRIETARY FUNDS			
UTILITY FUNDS TOTAL			
	5,399,533	5,921,628	9,748,400
411 Wastewater Fund Total	2,059,387	2,205,651	5,742,715
412 Water Fund Total	1,959,100	2,247,713	2,471,536
413 Utility Maintenance	1,381,046	1,468,263	1,534,149
Accounts Payable		0	
SPECIAL REVENUE FUNDS			
121 STATE STREET AID FUND	678,084	1,253,372	1,558,474
Accounts Payable		0	
122 SPECIAL REVENUE/CAPITAL IMPROVEMENTS	5,788,242	5,841,197	5,765,013
129 CONTINGENCY FUND	3,428	6,045	20,700
DEPARTMENT OF TOURISM TOTAL			
	7,117,483	7,439,254	8,652,658
414.41200.000 CONVENTION CENTER	2,854,998	2,576,092	3,088,412
414.45000.000 TOURISM PROMOTION	4,262,485	4,863,162	5,564,246
Accounts Payable		0	

Continued

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
415	HOTEL/MOTEL TAX FUND	1,595,982	1,838,111	1,837,778
419	PARKING/MASS TRANSIT FUND TOTAL	2,050,202	2,094,182	2,243,634
419.41300.000	PARKING LOTS	610,940	677,238	686,279
419.41600.000	MASS TRANSIT	1,439,262	1,416,944	1,557,355
	Accounts Payable		0	
420	SCHOOL FUND	471,526	595,984	689,651
428	SOLID WASTE/SANITATION FUND	1,822,176	1,823,218	1,987,654
	Accounts Payable		0	
DEBT SERVICE FUNDS				
123	SINKING FUND	0	0	0
126	CONVENTION CENTER DEBT SERVICE	5,106,834	5,165,756	5,545,815
CAPITAL PROJECTS FUNDS				
801	PUBLIC WORKS CONSTRUCTION FUND	2,950,537	567,607	1,115,538
802	GRANT FINANCED PROJECTS FUND	245,740	55,918	447,519
803	VEHICLE REPLACEMENT FUND	1,107,146	953,522	895,500
	GRAND TOTALS	53,572,615	54,780,482	63,682,352

**STATUS OF BANK ACCOUNTS
AND
EXPLANATION OF VARIOUS FUNDS
AS OF JUNE 30, 2016**

GENERAL FUND

Checking.....	\$8,018,442.35
Investments	\$5,056,128.62

The General Fund is used to account for all general expenditures and revenues of the City. Expenditures from this fund may be made by appropriation only. The major sources of revenue of this fund are taxes, licenses, fees, earnings of departments and miscellaneous services.

HOTEL/MOTEL TAX FUND

Checking.....	\$18.39
Investments	\$0.00

This Fund was created by the passage of the Hotel/Motel Tax Ordinance. Its revenue comes from the Hotel/Motel Tax. The expenditures of this fund are limited by the law and relate to revenue collected. One-third goes for direct tourism promotion, one-third for tourism-related projects and one-third for the general expenditures of the City.

WATER FUND

Checking.....	\$1,444,353.51
Investments	\$2,698.33

This is one of two Utility Funds of the City of Gatlinburg. The Water Department is a self-supporting enterprise and is financed by means of user charges. The water rates should always be kept at a level to allow the Water Department to maintain itself in efficient operating order without having to draw upon the general revenues of the City.

SEWER FUND

Checking.....	\$2,448,296.04
Investments	\$1,515,832.94

This is the second Utility Fund of the City. Like the Water Fund, the Sewer Fund is, and should be kept, self-supporting through adequate user rates.

UTILITIES MAINTENANCE FUND

Checking..... \$(1,462,223.86)
Investments\$0.00

This Fund was established to handle the operations relative to the maintenance of the Water and Sewer Distribution and Collection System. The year-end closing process transfers this Fund's deficit to the Water and Sewer Funds proportionately.

STATE STREET AID FUND

Checking.....\$1,001,143.34
Investments\$0.00

This Fund was established to account for the receipt and disbursement of State shared gasoline taxes. State Law limits the expenditures to the maintenance and repair of City and State streets and sidewalks.

PARKING AND MASS TRANSIT FUND

Checking.....\$441,003.18
Investments\$0.00

The Parking and Mass Transit operations were combined in this Special Revenue fund, which provides for the operations of the City's Parking and Mass Transit functions.

SOLID WASTE FUND

Checking.....\$222,231.60
Investments.....\$0.00

This Fund was established to account for all expenditures and revenues related to the disposal of solid waste in accordance with State Statutes.

SCHOOL FUND

Checking.....\$415,222.04
Investments\$0.00

This Fund was established to receive the State Shared Mix Drink Tax for the purpose of supporting education in the City of Gatlinburg.

CONVENTION CENTER DEBT SERVICE FUND

Checking.....\$2,106,206.29
Investments\$2,526,388.25

This Fund was established to service principal and interest payments for Bond Issues related to the Convention Center.

SINKING FUND

Checking.....	\$415,111.47
Investments.....	\$0.00

Traditionally, Sinking Funds are used for the retirement of outstanding bonds. This fund's balance is not allowed to drop below the General Fund Debt Service requirements of the City for any current Fiscal Year. This would allow the City time to recover from some unforeseen financial crisis without hurting its credit rating on the bond market via bond payment defaults.

PAYROLL ACCOUNT

Checking.....	\$1,368.44
Investments.....	\$0.00

The Payroll Account is not a Fund. It is a clearing account for all payroll-related activities. All monies in the Payroll Account belong to the General Fund.

SPECIAL REVENUE/CIP FUND

Checking.....	\$1,238,243.60
Investments.....	\$1,010,555.29

This Fund was established to account for the monies levied by the Restaurant Tax and .25% increase in Gross Tax.

CONTINGENCY FUND

Checking.....	\$84,888.60
Investments.....	\$0.00

This Fund was established to support the Drug Enforcement Program.

ASSET FORFEITURE/DONATION FUND

Checking.....	\$1,409.67
Investments.....	\$0.00

This Fund was established in accordance with Federal Regulations to allow the City's Police Department to share in the sale of assets seized by the Federal Government as the result of convictions in which the City's Police Department aided the Federal Government.

PUBLIC WORKS CONSTRUCTION FUND

Checking.....\$924,404.91
Investments.....\$0.00

This Fund was established to facilitate record keeping related to Capital Projects, allowing the City to better track project authorizations and costs across Fiscal Years.

GRANT FINANCED PROJECTS FUND

Checking.....\$47,278.17
Investments.....\$0.00

This Fund was established in conjunction with the Public Works Construction Fund to track grant-financed Capital Project authorizations and costs across Fiscal Years.

DEPARTMENT OF TOURISM

Checking.....\$2,664,155.55
Investments.....\$0.00

This fund was established to segregate and account for the revenues and expenditures related to the operation of the Convention Center and earmarked for the advertising and promotion of the City.

COURT TRUST ACCOUNT

Checking.....\$20,467.50
Investments.....\$0.00

The Court Trust Account is not a Fund. It is a clearing account for the disposition of all City Court Fines. All monies in the Court Trust Account belong to the General Fund.

FLEXIBLE SPENDING ACCOUNT

Checking.....\$13,577.08
Investments.....\$0.00

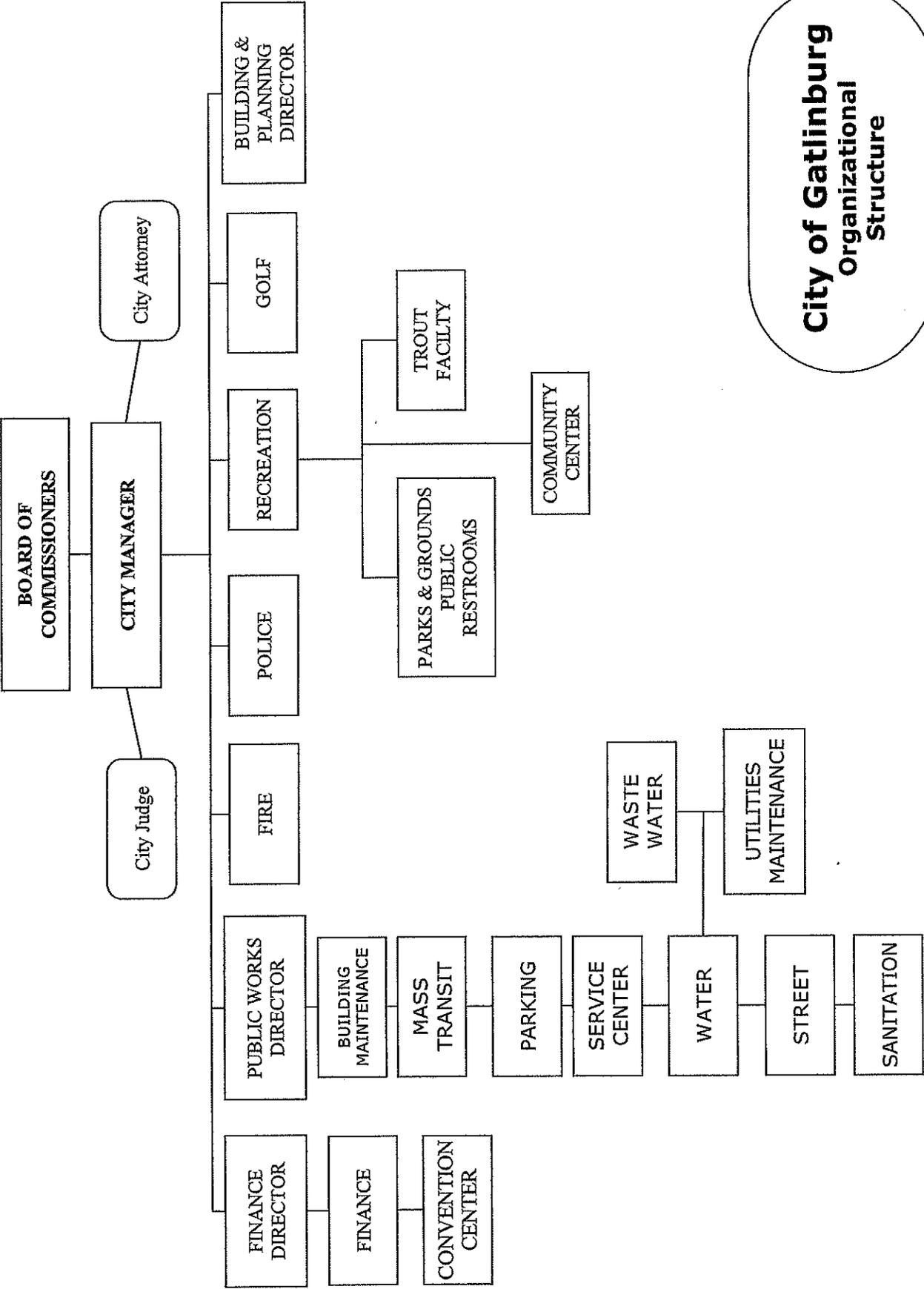
The Flexible Spending Account is not a Fund. It is a clearing account for all of the tax-deferred contributions by employees for qualifying medical expenses. All monies in the Flexible Spending Account belong to the General Fund.

VEHICLE REPLACEMENT

Checking.....\$394,536.38
Investments.....\$0.00

This Fund is used to administer the Vehicle Replacement Program that is funded by annual appropriations within the Departments of the City which are based upon the straight-line method of depreciation over the expected lifespan of the vehicle.

**City of Gatlinburg
Organizational
Structure**



**FY 2015-2016
DEPARTMENTAL EMPLOYMENT**

DEPARTMENT	CLASSIFIED POSITIONS	SEASONAL/ PART-TIME POSITIONS	TOTAL
Building & Planning	5	0	5
Building Maintenance	5	4	9
Convention Center	21	3	24
City Manager	3	2	5
Finance	10	0	10
Fire	40	*	40
Golf	11	22	33
Mass Transit	11	36	47
Parking	5	11	16
Police	55	0	55
Recreation	27	12	39
Sanitation	22	2	24
Service Center	8	1	9
Street	15	0	15
Utilities	28	1	29
TOTAL All Departments	266	94	360

*Part-time Firefighter/EMT or Paramedic pool

Proposed
FY 2016-2017
DEPARTMENTAL EMPLOYMENT

DEPARTMENT	CLASSIFIED POSITIONS	SEASONAL/ PART-TIME POSITIONS	TOTAL
Building & Planning	6	0	6
Building Maintenance	5	4	9
Convention Center	21	3	24
City Manager	3	2	5
Finance	10	0	10
Fire	40	*	40
Golf	11	22	33
Mass Transit	11	36	47
Parking	5	8	13
Police	55	0	55
Recreation	27	12	39
Sanitation	22	2	24
Service Center	8	1	9
Street	15	0	15
Utilities	28	1	29
TOTAL All Departments	267	91	358

*Part-time Firefighter/EMT or Paramedic pool

Gatlinburg Salary Classification

FY 2015-2016

Class Code	Salary Grade	Position	Department
100	1	Seasonal / Part time	multiple
200	2	Custodian	Parks & Recreation
320	3	Event Services Worker I	Convention Center
330	3	Sanitation Worker	Sanitation
340	3	Transit Worker	Mass Transit
410	4	Greenskeeper	Golf
420	4	Park Maintenance Worker	Parks & Recreation
430	4	Public Service Worker	Street
400	4	Recreation Aide / Lifeguard	Parks & Recreation
505	5	Accounting Clerk I	Finance
526	5	Apprentice Assistant Professional	Golf
570	5	Convention Center Maintenance Worker	Convention Center
550	5	Equipment Operator	Street
555	5	Facilities Maintenance Worker	Building Maintenance
525	5	Golf Shop Attendant	Golf
530	5	Golf Cart Manager	Golf
560	5	Parking Facilities Maintenance Worker	Parking
540	5	Sanitation Equipment Operator	Sanitation
545	5	Sanitation Truck Driver	Sanitation
500	5	Secretary	multiple
575	5	Transit Facilities Maintenance Worker	Mass Transit
535	5	Transit Operator	Mass Transit
565	5	Utilities Service Worker	Utilities Maintenance
600	6	Accounting Clerk II	Finance
601	6	Accounting Clerk II	Water
690	6	Administrative Support Clerk	Building and Planning
630	6	Bowling Coordinator	Parks & Recreation
635	6	Food and Beverage Manager	Golf
640	6	Sanitation Equipment Operator	Sanitation
685	6	Firefighter / EMT	Fire
625	6	Fire / Rescue Account Clerk	Fire
650	6	Golf Equipment Mechanic	Golf
670	6	Heavy Equipment Operator	Utilities M. & Street
680	6	Jailer / Dispatcher	Dispatch
660	6	Meter Reader / Mechanic	Utilities Maintenance

Class Code	Salary Grade	Position	Department
645	6	Parking Supervisor	Parking
605	6	Sales / Event Services Assistant	Convention Center
665	6	Service Center Mechanic	Service Center
615	6	Transit Accounting Clerk	Mass Transit
640	6	Water Plant Operator	Water
725	7	Aquatics Coordinator	Parks & Recreation
720	7	Auto Parts Specialist	Service Center
700	7	Executive Secretary	multiple
780	7	Firefighter / Paramedic	Fire
710	7	Parking Administrative Assistant	Parking
750	7	Park Maintenance Crew Leader	Parks & Recreation
775	7	Police Officer	Police
765	7	Pump Station Mechanic	Utilities Maintenance
770	7	Recreation Center Mechanic	Parks & Recreation
755	7	Sanitation Crew Leader	Sanitation
795	7	Service Center Mechanic II	Service Center
760	7	Service Center Supervisor	Service Center
735	7	Transit Supervisor	Mass Transit
740	7	Utilities Compliance Inspector	Utilities Maintenance
785	7	Event Service Crew Leader	Convention Center
790	7	Transit Secretary	Mass Transit
800	8	Accounting Technician	Finance
826	8	Assistant Golf Professional	Golf
810	8	Accreditation Specialist	Police
840	8	Assistant Golf Course Superintendent	Golf
860	8	Building Inspector I	Building Inspection
830	8	Computer Systems Technician	Finance
805	8	City Manager's Secretary	City Manager
895	8	EMS Supply Officer	Fire
825	8	Event Manager	Convention Center
865	8	Fire Inspector	Fire
870	8	Fire Equipment Maintenance Officer	Fire
827	8	Operations Manager	Convention Center
890	8	Police Sergeant	Police
875	8	Public Services Crew Leader	Street
883	8	Pump Station Mechanic Supervisor	Utilities Maintenance
845	8	Recreation Programmer	Parks & Recreation
880	8	Utilities Crew Supervisor	Utilities Maintenance
885	8	Utilities Engineering Assistant	Utilities Maintenance

Class Code	Salary Grade	Position	Department
940	9	Assistant Transit Manager	Mass Transit
935	9	Building Inspector II	Building Inspection
955	9	Chief Jailer / Dispatcher	Dispatch
970	9	EMS Coordinator	Fire
915	9	Facilities Engineer/Asst. Building Manager	Convention Center
965	9	Fire Lieutenant	Fire
910	9	Horticulturist	Parks & Recreation
925	9	Park Maintenance Supervisor	Parks & Recreation
930	9	Public Services Supervisor	Street
950	9	Police Lieutenant	Police
960	9	Police Detective	Police
900	9	Sanitation Supervisor	Sanitation
920	9	Utilities Maintenance Supervisor	Utilities Maintenance
927	9	Facilities Maintenance Supervisor	Building Maintenance
1000	10	Assistant City Planner	Planning
1020	10	Chief Water Plant Operator	Water
1040	10	Deputy Building Official	Building Inspection
1030	10	Fire Inspector / Arson Investigator	Fire
1010	10	Trout Facility Manager	Parks & Recreation
1050	10	Accounting Technician II	Finance
1125	11	Assistant Building Manager	Convention Center
1120	11	Building Official	Building and Planning
1195	11	Fire Captain	Fire
1185	11	Fire Training Officer	Fire
1160	11	Golf Course Superintendent	Golf
1115	11	Parking Manager	Parking
1190	11	Police Captain	Police
1180	11	Police Training Officer	Police
1140	11	Recreation Center Manager	Parks & Recreation
1170	11	Service Center Manager	Service Center
1110	11	Transit Manager	Mass Transit
1200	12	Human Resources Manager	Finance
1210	12	Assistant Finance Director / Treasurer	Finance
1230	12	Assistant Parks & Recreation Director	Parks & Recreation
1240	12	Assistant Police Chief	Police
1250	12	Assistant Fire Chief	Fire
1220	12	Assistant Utility Mgr. / Risk Manager	Water

Class Code	Salary Grade	Position	Department
1310	13	City Planner	Planning
1340	13	Golf Course Manager	Golf
1350	13	Parks & Recreation Director	Parks & Recreation
1330	13	Public Services Manager	Street
1320	13	Utilities Manager	Water
1360	13	Convention Center Building Manager	Convention Center
1400	14	Fire Chief	Fire
1410	14	Police Chief	Police
1510	15	Finance Director	Finance
1520	15	Public Works Director	City Manager
1600	16	City Manager	City Manager
119 Positions			17 Departments

Gatlinburg Salary Classification

Proposed FY 2016-2017

Class Code	Salary Grade	Position	Department
100	1	Seasonal / Part time	multiple
200	2	Custodian	Parks & Recreation
320	3	Event Services Worker I	Convention Center
330	3	Sanitation Worker I	Sanitation
340	3	Transit Worker	Mass Transit
410	4	Greenskeeper	Golf
420	4	Park Maintenance Worker	Parks & Recreation
430	4	Public Service Worker	Street
440	4	Sanitation Worker II	Sanitation
400	4	Recreation Aide / Lifeguard	Parks & Recreation
505	5	Accounting Clerk I	Finance
570	5	Convention Center Maintenance Worker	Convention Center
550	5	Equipment Operator	Street
555	5	Facilities Maintenance Worker	Building Maintenance
525	5	Golf Shop Attendant	Golf
530	5	Golf Cart Manager	Golf
560	5	Parking Facilities Maintenance Worker	Parking
545	5	Sanitation Truck Driver	Sanitation
500	5	Secretary	multiple
575	5	Transit Facilities Maintenance Worker	Mass Transit
535	5	Transit Operator	Mass Transit
565	5	Utilities Service Worker	Utilities Maintenance
600	6	Accounting Clerk II	Finance
601	6	Accounting Clerk II	Water
690	6	Administrative Support Clerk	Building & Planning
630	6	Bowling Coordinator	Parks & Recreation
640	6	Sanitation Equipment Operator	Sanitation
675	6	Facilities Maintenance Mechanic	Building Maintenance
685	6	Firefighter / EMT	Fire
625	6	Fire / Rescue Account Clerk	Fire
635	6	Food and Beverage Manager	Golf
650	6	Golf Equipment Mechanic	Golf

Class Code	Salary Grade	Position	Department
670	6	Heavy Equipment Operator	Utilities M. & Street
680	6	Jailer / Dispatcher	Dispatch
660	6	Meter Reader / Mechanic	Utilities Maintenance
645	6	Parking Supervisor	Parking
605	6	Sales / Event Services Assistant	Convention Center
665	6	Service Center Mechanic I	Service Center
615	6	Transit Accounting Clerk	Mass Transit
640	6	Water Plant Operator	Water
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725	7	Aquatics Coordinator	Parks & Recreation
720	7	Auto Parts Specialist	Service Center
785	7	Event Service Crew Leader	Convention Center
700	7	Executive Secretary	multiple
780	7	Firefighter / Paramedic	Fire
750	7	Park Maintenance Crew Leader	Parks & Recreation
710	7	Parking Administrative Assistant	Parking
775	7	Police Officer	Police
765	7	Pump Station Mechanic	Utilities Maintenance
770	7	Recreation Center Mechanic	Parks & Recreation
755	7	Sanitation Crew Leader	Sanitation
795	7	Service Center Mechanic II	Service Center
760	7	Service Center Supervisor	Service Center
790	7	Transit Secretary	Mass Transit
735	7	Transit Supervisor	Mass Transit
740	7	Utilities Compliance Inspector	Utilities Maintenance
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800	8	Accounting Technician	Finance
810	8	Accreditation Specialist	Police
826	8	Assistant Golf Professional	Golf
840	8	Assistant Golf Course Superintendent	Golf
860	8	Building Inspector I	Building & Planning
895	8	EMS Supply Officer	Fire
825	8	Event Manager	Convention Center
850	8	Facility Engineer	Convention Center
865	8	Fire Inspector	Fire
870	8	Fire Equipment Maintenance Officer	Fire
890	8	Police Sergeant	Police
875	8	Public Services Crew Leader	Street
883	8	Pump Station Mechanic Supervisor	Utilities Maintenance
845	8	Recreation Programmer	Parks & Recreation

Class Code	Salary Grade	Position	Department
885	8	Stormwater/Utilities Mapping Coordinator	Utilities Maintenance
880	8	Utilities Crew Supervisor	Utilities Maintenance
940	9	Assistant Transit Manager	Mass Transit
990	9	Building Inspector II	Building & Planning
955	9	Chief Jailer / Dispatcher	Dispatch
905	9	City Manager's Secretary	City Manager
970	9	EMS Coordinator	Fire
965	9	Fire Lieutenant	Fire
910	9	Horticulturist	Parks & Recreation
980	9	IT Coordinator	Finance
925	9	Park Maintenance Supervisor	Parks & Recreation
950	9	Police Lieutenant	Police
960	9	Police Detective	Police
930	9	Public Services Supervisor	Street
900	9	Sanitation Supervisor	Sanitation
920	9	Utilities Maintenance Supervisor	Utilities Maintenance
1050	10	Accounting Technician II	Finance
1000	10	Assistant City Planner	Planning
1020	10	Chief Water Plant Operator	Water
1060	10	Facilities Maintenance Supervisor	Building Maintenance
1030	10	Fire Inspector / Arson Investigator	Fire
1010	10	Trout Facility Manager	Parks & Recreation
1125	11	Assistant Building Manager	Convention Center
1120	11	Building Official	Building & Planning
1195	11	Fire Captain	Fire
1185	11	Fire Training Officer	Fire
1160	11	Golf Course Superintendent	Golf
1115	11	Parking Manager	Parking
1190	11	Police Captain	Police
1180	11	Police Training Officer	Police
1140	11	Recreation Center Manager	Parks & Recreation
1170	11	Service Center Manager	Service Center
1110	11	Transit Manager	Mass Transit

Class Code	Salary Grade	Position	Department
1210	12	Assistant Finance Director / Treasurer	Finance
1230	12	Assistant Parks & Recreation Director	Parks & Recreation
1240	12	Assistant Police Chief	Police
1250	12	Assistant Fire Chief	Fire
1220	12	Assistant Utility Mgr. / Risk Manager	Water
1200	12	Human Resources Manager	Finance
1310	13	Building and Planning Director	Building & Planning
1360	13	Convention Center Building Manager	Convention Center
1340	13	Golf Course Manager	Golf
1350	13	Parks & Recreation Director	Parks & Recreation
1320	13	Utilities Manager	Water
1400	14	Fire Chief	Fire
1410	14	Police Chief	Police
1510	15	Finance Director	Finance
1520	15	Public Works Director	City Manager
1600	16	City Manager	City Manager
119 Positions			17 Departments

**GATLINBURG TENNESSEE
SALARY SCHEDULE BY SKILL LEVEL**

Proposed
2016 - 2017

SKILL LEVEL	MINIMUM ANNUAL	MINIMUM HOURLY	Q1 ANNUAL	Q1 HOURLY	MIDPOINT ANNUAL	MIDPOINT HOURLY	Q3 ANNUAL	Q3 HOURLY	MAXIMUM ANNUAL	MAXIMUM HOURLY	RANGE	ONE QUARTILE
1	17,888	8.60	20,124	9.68	22,360	10.75	24,596	11.83	26,832	12.90	8,944	2,236
2	19,677	9.46	22,136	10.64	24,596	11.83	27,056	13.01	29,515	14.19	9,838	2,460
3	21,644	10.41	24,350	11.71	27,056	13.01	29,761	14.31	32,467	15.61	10,822	2,706
4	23,809	11.45	26,785	12.88	29,761	14.31	32,737	15.74	35,713	17.17	11,904	2,976
5	26,190	12.59	29,464	14.17	32,737	15.74	36,011	17.31	39,285	18.89	13,095	3,274
6	28,809	13.85	32,410	15.58	36,011	17.31	39,612	19.04	43,213	20.78	14,404	3,601
7	31,690	15.24	35,651	17.14	39,612	19.04	43,573	20.95	47,535	22.85	15,845	3,961
8	34,859	16.76	39,216	18.85	43,573	20.95	47,931	23.04	52,288	25.14	17,429	4,357
9	38,345	18.43	43,138	20.74	47,931	23.04	52,724	25.35	57,517	27.65	19,172	4,793
10	42,179	20.28	47,451	22.81	52,724	25.35	57,996	27.88	63,268	30.42	21,089	5,272
11	46,397	22.31	52,196	25.09	57,996	27.88	63,796	30.67	69,595	33.46	23,198	5,800
12	51,037	24.54	57,416	27.60	63,796	30.67	70,175	33.74	76,555	36.81	25,518	6,380
13	58,692	28.22	66,029	31.74	73,365	35.27	80,702	38.80	88,038	42.33	29,346	7,337
14	67,496	32.45	75,933	36.51	84,370	40.56	92,807	44.62	101,244	48.67	33,748	8,437
15	77,620	37.32	87,323	41.98	97,025	46.65	106,728	51.31	116,430	55.98	38,810	9,703
16	89,263	42.92	100,421	48.28	111,579	53.64	122,737	59.01	133,895	64.37	44,632	11,158

Horizontal spread = 50%

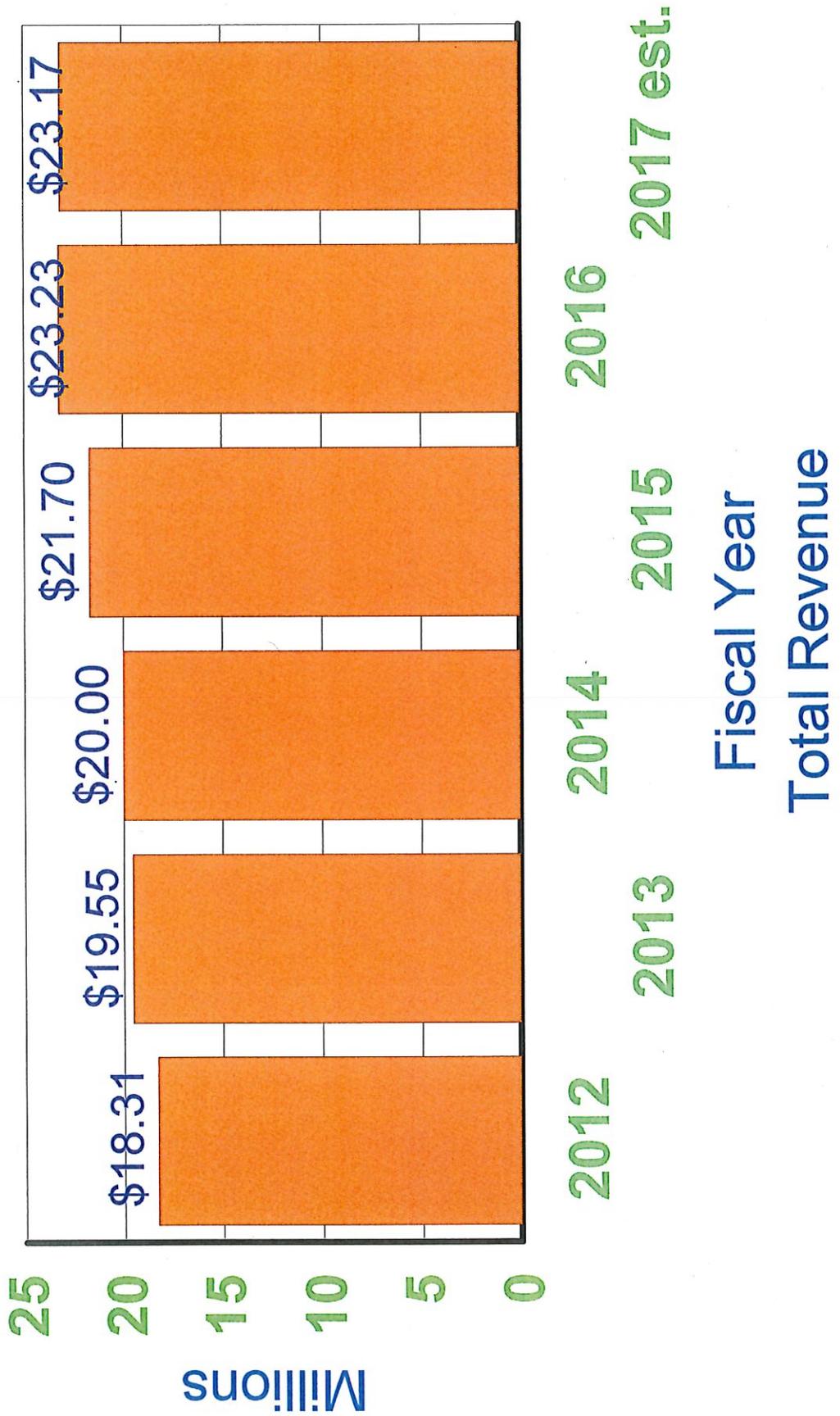
Vertical spread = 10 % to Skill Level 12, then 15% through Skill Level 16

Adopted FY 2006-07

GENERAL FUND SECTION

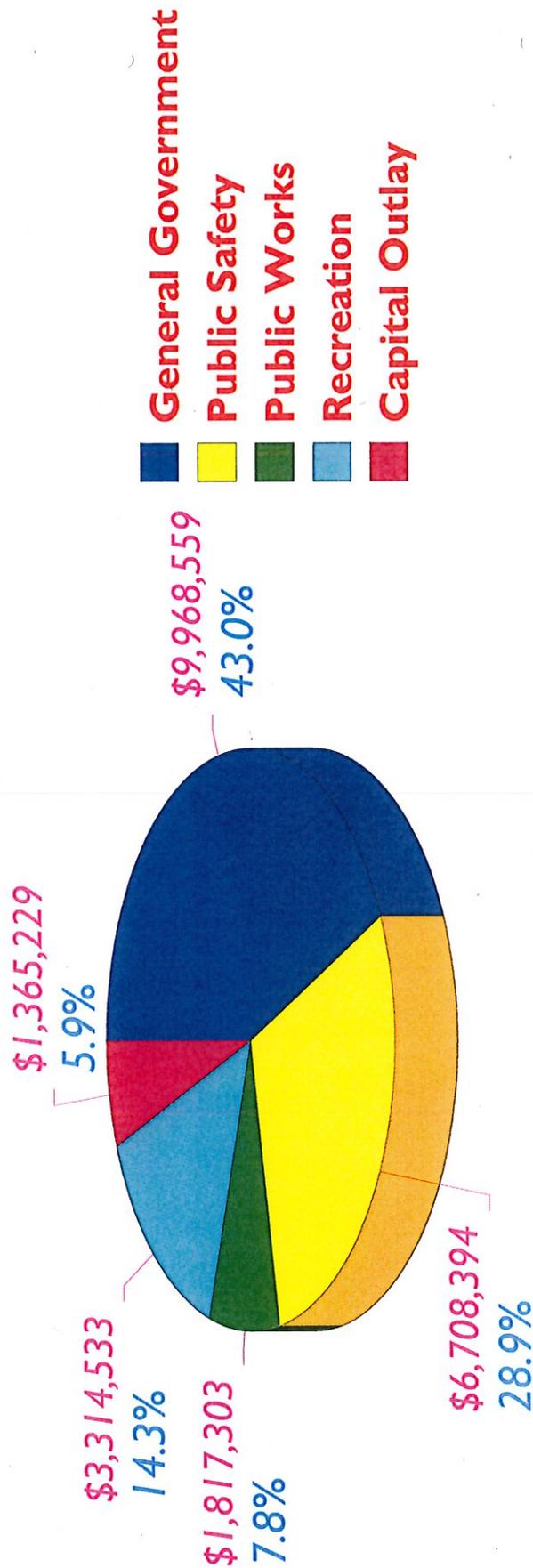
The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the principal operating fund of the City which provides for the delivery of basic City services.

City of Gatlinburg General Fund Revenues



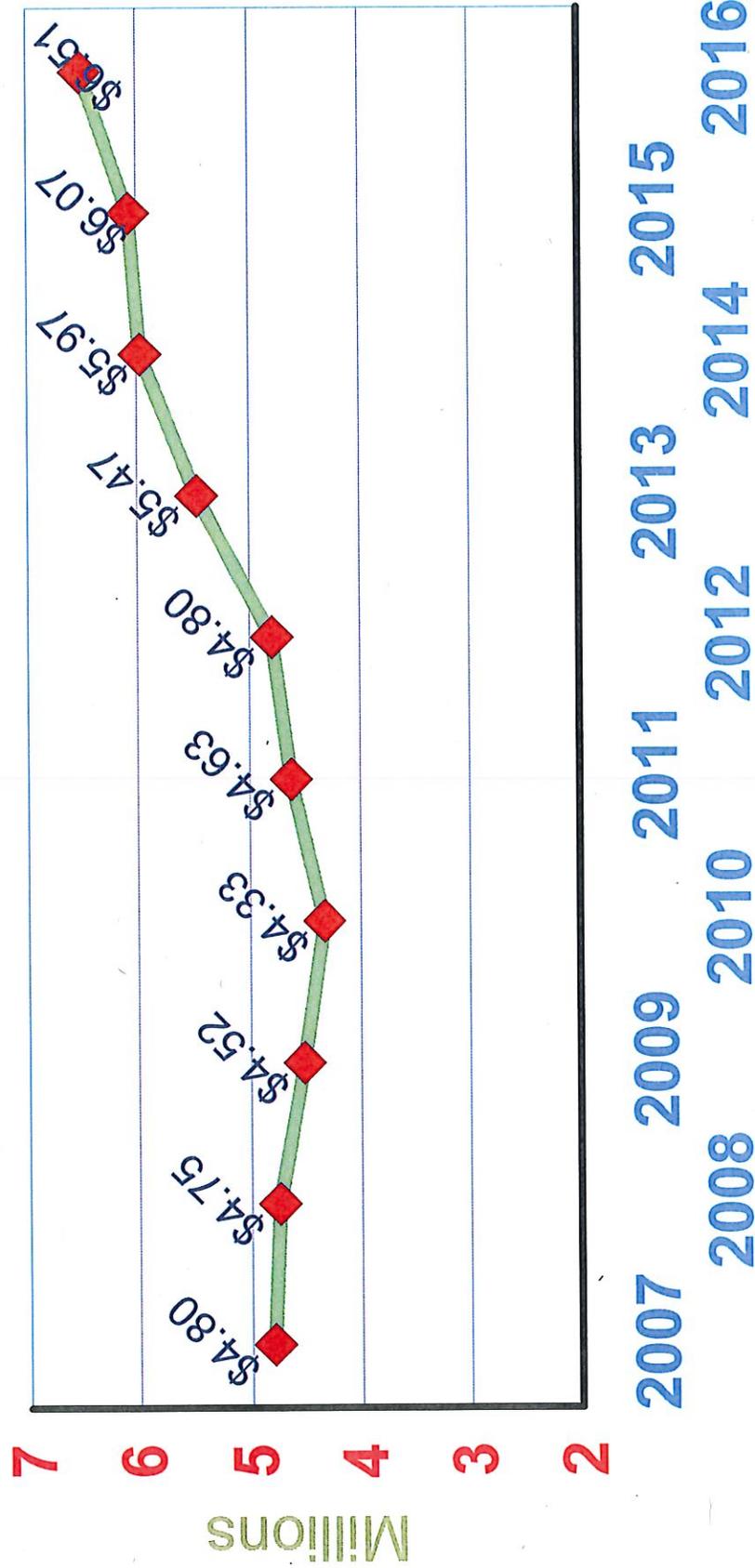
2017 Proposed Budget General Fund

Expenditures By Function



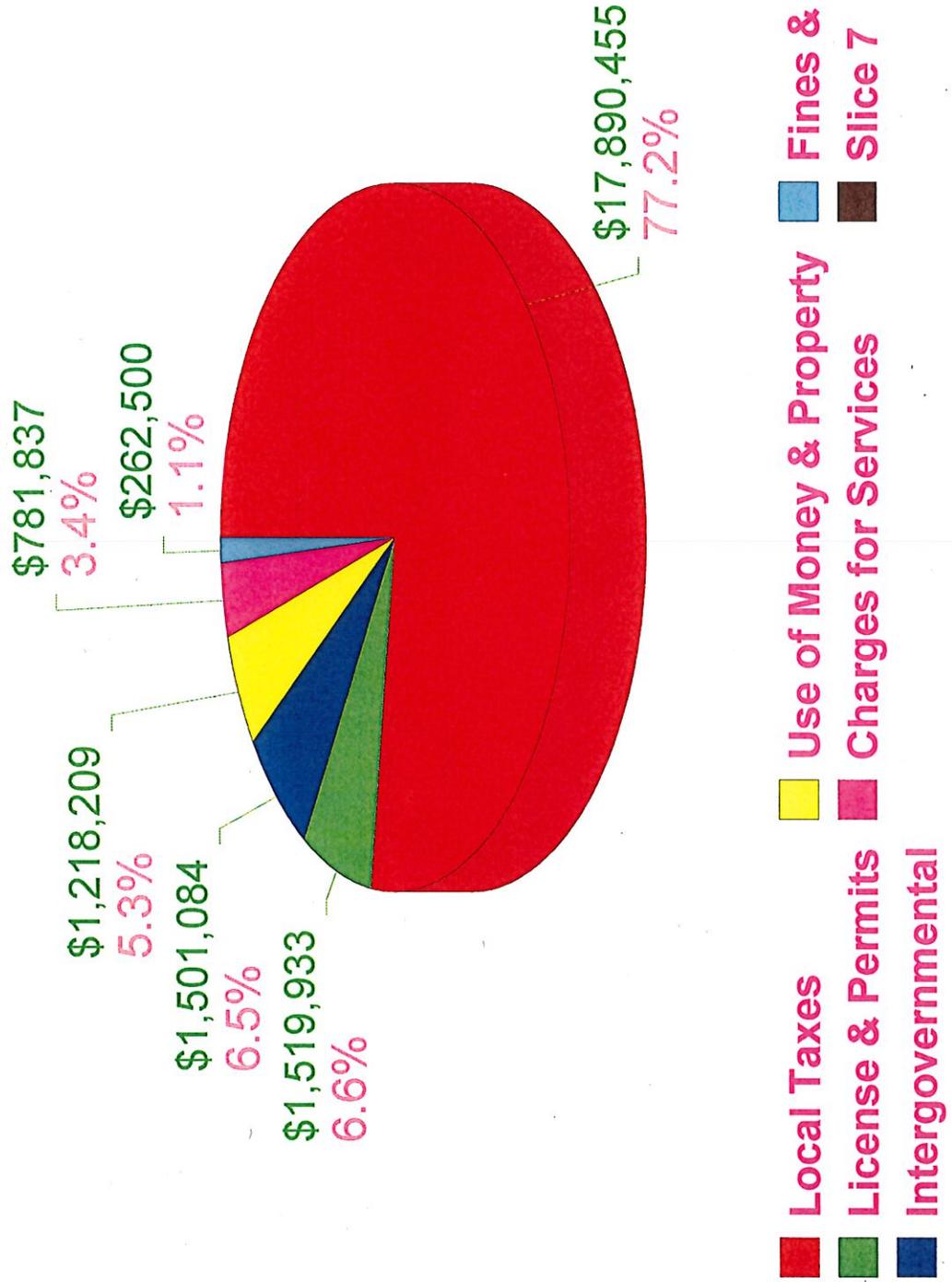
Total: \$23,174,018

Gross Tax Collections 10 Year Trend Line

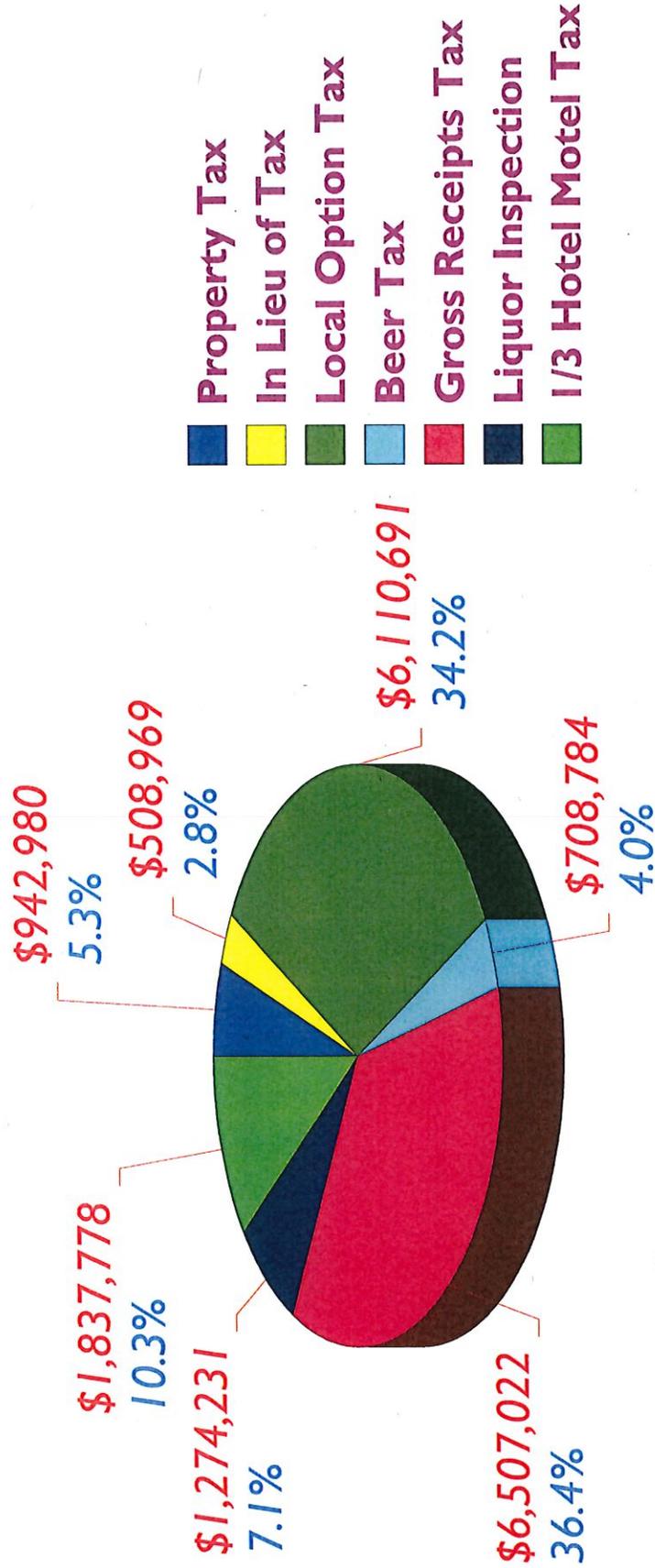


July Through June Fiscal Year
General Fund Portion of Tax

2017 General Fund Revenue By Type



2017 General Fund Local Taxes



Total: \$17,890,455

110
GENERAL FUND

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
110.30000.000 \$\$\$ REVENUES \$\$\$	21,699,663	23,226,800	23,174,018
110.31000.000 *** LOCAL TAXES ***	16,524,465	17,905,162	17,890,455
110.31110.000 Current Year Property Tax	789,491	862,892	826,368
110.31111.000 Property Tax Discount	(6,573)	(6,885)	(6,595)
110.31120.000 Ad Valorem Public Utilities	49,641	50,417	50,155
110.31200.000 Prior Years Property Taxes	93,128	53,954	51,786
110.31300.000 Penalties Current Taxes	1,301	748	751
110.31301.000 Penalties Prior Years Taxes	17,308	9,065	9,015
110.31511.000 Sevier County Electric System	365,305	367,912	367,912
110.31514.000 Sevier County Utility Dist.	136,444	141,057	141,057
110.31610.000 Local Option Sales Tax	5,597,217	6,110,691	6,110,691
110.31710.000 Wholesale Beer Tax	651,092	696,843	708,784
110.31720.000 Liquor Inspection Fee	1,133,036	1,262,353	1,274,231
110.31820.000 Gross Receipts Tax	6,071,774	6,507,022	6,507,022
110.31821.000 1/3 Hotel/Motel Tax	1,613,986	1,837,778	1,837,778
110.31900.000 Water & Sewer Property Tax	11,314	11,314	11,500
110.32000.000 *** LICENSE & PERMITS ***	1,478,832	1,535,954	1,519,933
110.32225.000 Trout Permits	78,147	31,705	32,000
110.32226.000 Tourist Resident Permits	379,150	430,029	430,000
110.32610.000 Building Permits	192,696	117,287	101,500
110.32810.000 Business Tax Act Taxes	486,806	595,331	595,331
110.32825.000 Liquor Licenses	33,360	37,940	37,940
110.32910.000 Franchise Fees	298,072	312,962	312,262
110.34722.000 Beer Permits	10,600	10,700	10,900
110.33001.000 *** INTERGOVERNMENTAL REVENUES ***	1,536,213	1,503,019	1,501,084
110.13733.000 FEMA Grant - Fire Equipment	0	0	0
110.33150.000 State Sales Tax	1,241,081	1,241,256	1,241,286
110.33210.000 National Park Wildfire Equip Grant	0	0	0
110.33214.000 Law Enforcement Grant	49,481	14,000	27,000
110.33220.000 County Ambulance Grant	100,000	100,000	100,000
110.33222.000 Sevier County Vol. Fire Grant	48,750	49,750	49,750
110.33520.000 Franchise & Income Tax	86,966	88,060	73,090
110.33560.000 Tax Sharing For Streets	8,048	8,026	8,032
110.33710.000 State Beer & Alcohol Tax	1,886	1,926	1,926

Revenue Information - Continued

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
110.34000.000 *** USE OF MONEY & PROPERTY ***	1,106,190	1,240,045	1,218,209
110.34213.000 Ski Lodge Rental	1,000	1,000	1,000
110.34214.000 Aquarium Site Lease	50,000	50,000	50,000
110.34222.000 Post Office Rent	79,609	79,609	79,609
110.34711.000 Golf Course Greens Fees	759,569	894,413	875,000
110.34713.000 Golf Course Dues	30,875	22,800	22,000
110.34714.000 Golf Course Lockers	624	480	500
110.34715.000 Golf Course Concession	134,487	150,549	150,000
110.34716.000 Golf Course Other Income	0	100	100
110.34910.000 Interest Income	50,025	41,094	40,000
110.35000.000 *** CHARGES FOR SERVICES ***	754,668	777,959	781,837
110.35261.000 Ambulance Income	492,672	510,741	531,000
110.35990.000 Miscellaneous Income	146,226	146,824	130,000
110.35991.000 Misc. Income-Taxable	812	581	637
110.35993.000 Recreation Program Fees	110,409	113,848	114,000
110.35998.000 Property Maintenance Inspection Fee	4,550	5,965	6,200
110.37000.000 *** FINES, FORFEITS & DONATIONS ***	299,295	264,662	262,500
110.37100.000 Fines And Forfeitures	299,295	264,662	262,500
110.39000.000 *** OTHER FINANCING SOURCES ***	0	0	0
110.39920.000 Sale Of Bonds	0	0	0
		(1,926,799)	0
			23,174,018

**2016-2017
APPROPRIATIONS**

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
GENERAL FUND	19,235,702	21,224,688	23,174,018
110.11000.000 CITY MANAGER	413,238	426,658	439,141
110.14000.000 CITY ATTORNEY	123,121	120,393	143,375
110.21000.000 FINANCE DEPARTMENT	669,264	707,753	729,475
110.26000.000 NONDEPARTMENTAL	5,965,353	7,767,524	7,457,206
110.60000.000 BUILDING and PLANNING SERVICES	368,604	354,913	430,226
110.80000.000 LEGISLATIVE	617,252	628,871	769,136
110.51000.000 POLICE	2,972,727	3,003,432	3,319,420
110.51010.000 JAIL OPERATIONS	374,731	381,142	390,790
110.52000.000 FIRE / RESCUE	2,759,769	2,803,344	2,998,184
110.25000.000 SERVICE CENTER	373,707	358,401	456,787
110.43100.000 BUILDING MAINTENANCE	276,753	286,480	292,903
110.71000.000 STREET DEPARTMENT	970,438	988,087	1,067,613
110.41100.000 GOLF	1,080,280	1,131,043	1,253,215
110.42200.000 RECREATION	1,917,760	2,019,291	2,061,318
110.85000.000 CAPITAL PROJECTS	352,706	247,357	1,365,229
Accounts Payable		0	

**110-11000
CITY MANAGER**

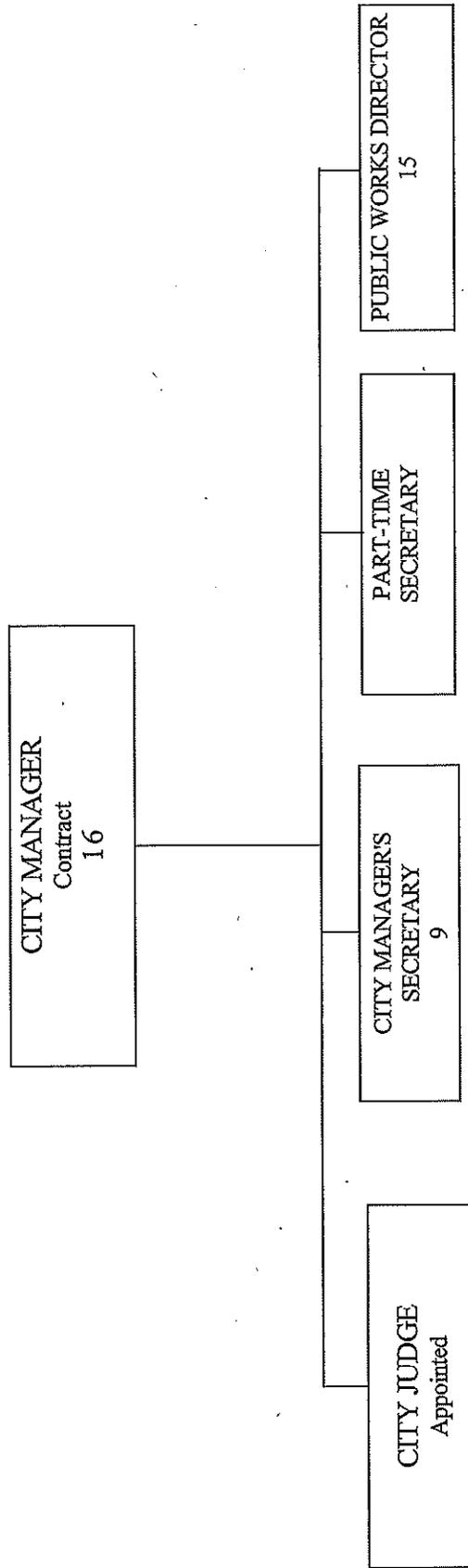
Program Information:

As the Chief Executive Officer, or administrative head of the City Government, the City Manager is responsible for directing the overall administration of all Departments and Divisions; administering the Capital Improvements, and Major Equipment Purchase Programs; preparing and submitting the annual Budget; keeping the Commission advised of the City's financial condition; and recommending to the City Commission measures or actions he/she considers necessary for efficient operation of the City.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.11000.000 CITY MANAGER	413,238	426,658	439,141
110.11000.100 ***PERSONNEL COSTS***	348,761	352,721	371,537
110.11000.111 Salaries, Classified	259,762	263,020	275,096
110.11000.112 Salaries, Temporary	0	0	3,000
110.11000.113 Salaries, Other	0	0	0
110.11000.114 Salaries, Contract	13,000	13,250	13,000
110.11000.607 Car Allowance	11,258	10,392	10,392
110.11000.704 Payroll Taxes	21,619	21,815	23,640
110.11000.706 Retirement	43,122	44,244	46,409
110.11000.200 ***SUPPLIES***	2,098	2,806	3,104
110.11000.201 Office Supplies	2,098	2,806	3,104
110.11000.400 ***MAINTENANCE***	0	0	0
110.11000.401 Machinery Maintenance	0	0	0
110.11000.600 ***GENERAL SERVICES***	38,845	38,450	31,900
110.11000.601 Telephone	5,909	3,801	3,000
110.11000.606 Travel	5,023	5,624	6,000
110.11000.608 Contracted Services	24,738	25,858	19,200
110.11000.613 Public Relations	122	196	500
110.11000.616 Advertising/Marketing	0	0	0
110.11000.617 Dues & Subscriptions	3,053	2,971	3,200
110.11000.630 Education	0	0	0
110.11000.700 ***CONTINGENCY***	23,533	32,681	32,600
110.11000.703 Miscellaneous	0	0	0
110.11000.716 Lobbying Expense	20,200	29,100	29,100
110.11000.719 Equipment Lease	3,333	3,581	3,500

11000 CITY MANAGER DEPARTMENT



FULLTIME EMPLOYEES	2
CONTRACT EMPLOYEE	1
APPOINTED EMPLOYEE	1
PART-TIME EMPLOYEE	1
TOTAL EMPLOYEES	5

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.11000.201	43546	06/30/16	8645	DICTATIONSTORE	.00	850.00
Department 110.11000 Total Outstanding Purchase Orders					\$.00	\$ 850.00

**110-14000
CITY ATTORNEY**

Program Information:

The City Attorney represents the City in all litigation, advises the City in all legal matters and serves as Prosecutor for the City. In addition, the City Charter requires that the City Attorney approve all Ordinances as to form.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.14000.000 CITY ATTORNEY	123,121	120,393	143,375
110.14000.100 ***PERSONNEL COSTS***	118,734	115,030	137,000
110.14000.108 City Attorney's Fees	116,144	115,030	135,000
110.14000.614 Consulting Attorneys	2,590	0	2,000
110.14000.600 ***GENERAL SERVICES***	4,387	5,363	6,375
110.14000.606 Travel	4,012	4,988	6,000
110.14000.617 Dues & Subscriptions	375	375	375
110.14000.700 ***CONTINGENCY***	0	0	0
110.14000.700 ***CONTINGENCY***	0	0	0

**110-21000
FINANCE**

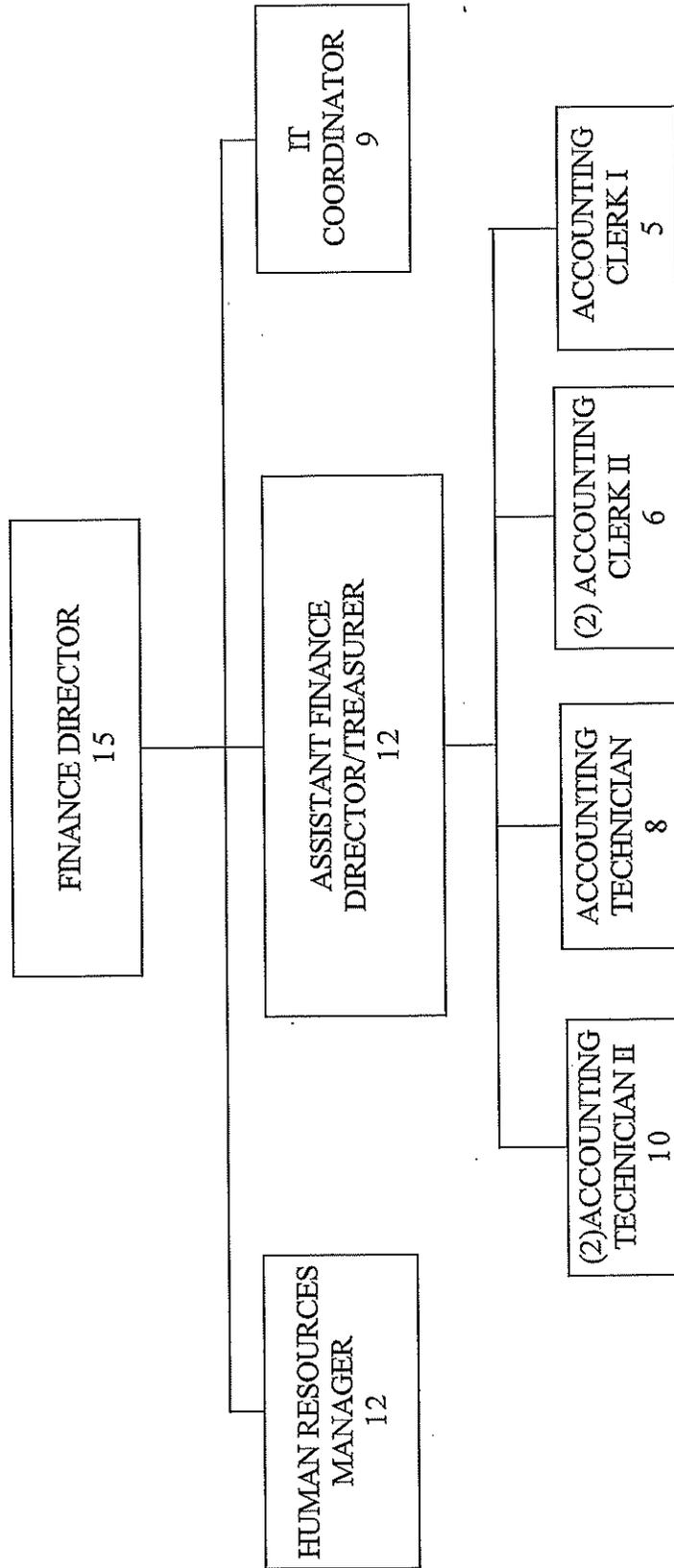
Program Information:

The Finance Department provides for the accounting of all revenues and expenditures of the City. Specific functions include the proper management of the City's Investments; long-term financial planning; assisting the City Manager in preparation and execution of the annual Budget; supervision of the City's Insurance and Retirement Programs; retirement of Debt Service Accounts; and the collection of taxes, assessments, fees, grants, reimbursements, and all other income or revenue of the City. In addition, the Finance Department maintains the accounting records of the City, collects receivables, prepares the payroll; audits all claims against the City and pays all bills. The Department is also responsible for customer billing, collection and accounting for Water and Sewer Utilities.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.21000.000 FINANCE DEPARTMENT	669,264	707,753	729,475
110.21000.100 ***PERSONNEL COSTS***	570,889	583,129	604,475
110.21000.111 Salaries, Classified	456,967	465,001	479,834
110.21000.113 Salaries, Other	3,260	5,239	5,500
110.21000.607 Car Allowance	3,672	3,888	3,888
110.21000.704 Payroll Taxes	35,905	35,032	39,300
110.21000.706 Retirement	71,086	73,969	75,953
110.21000.200 ***SUPPLIES***	30,208	17,154	19,500
110.21000.201 Office Supplies	30,208	17,154	19,500
110.21000.400 ***MAINTENANCE***	2,144	2,091	2,500
110.21000.401 Machinery Maintenance	2,144	2,091	2,500
110.21000.600 ***GENERAL SERVICES***	66,023	105,380	103,000
110.21000.601 Telephone	7,594	3,485	6,000
110.21000.606 Travel	4,806	5,269	6,500
110.21000.608 Contracted Services	50,503	91,617	81,000 *
110.21000.617 Dues & Subscriptions	760	1,424	2,000
110.21000.630 Education	2,360	3,585	7,500 **
* Includes:			
Utility Billing Software	6,700		
Banking Service Fees	21,000		
Cybersecurity Software	18,100		
** Network + Certification - IT Coordinator	3,000		

21000 FINANCE DEPARTMENT



FULLTIME EMPLOYEES	10
TEMORARY/SEASONAL EMPLOYEES	0
TOTAL EMPLOYEES	10

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.21000.201	43555	06/30/16	31409	MCQUIDDY PRINTING CO	.00	600.00
110.21000.608	42630	09/08/15	48063	SMART BANK	.00	3,500.00
110.21000.608	42637	09/08/15	1727	ARISTA INFORMATION S	.00	551.95
110.21000.608	42833	10/27/15	39828	EITNEY BOWES	.00	1,473.00
110.21000.630	43412	05/24/16	34227	NEW HORIZONS	.00	1,699.00
110.21000.630	43523	06/24/16	49941	TECHNICAL COMMUNITII	.00	525.00
Department 110.21000 Total Outstanding Purchase Orders					\$.00	\$ 8,348.95

**110-26000
NON-DEPARTMENTAL**

Program Information:

This section serves as a "catch-all" for items in the Budget that are not directly chargeable to a specific Department, but are general City obligations.

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.26000.000	NONDEPARTMENTAL	5,965,353	7,767,524	7,457,206
110.26000.100	***PERSONNEL COSTS***	1,661,092	1,710,790	1,863,935
110.26000.115	Employment Physicals/Drug Screens	6,196	4,415	8,000
110.26000.131	Workers Comp Deductible	2,166	2,570	5,000
110.26000.132	Safety Incentive Program	1,831	3,224	4,000
110.26000.170	Employee Recognition Program	3,469	3,988	4,500
110.26000.171	Employee Wellness Program	50	10,375	10,000
110.26000.609	Workers Compensation Insurance	254,362	244,092	260,000
110.26000.621	Hospitalization Insurance	935,203	981,306	1,089,547
110.26000.623	Dental Insurance	56,462	57,159	61,491
110.26000.629	Life, AD&D, Disability Insurance	32,705	32,518	33,397
110.26000.639	Employee Training Programs	0	0	10,000
110.26000.728	Longevity Pay	368,648	371,143	378,000
110.26000.740	Employee Assistance Program	0	0	0
110.26000.400	***MAINTENANCE***	45,616	46,635	129,900
110.26000.402	Buildings & Grounds Maintenance	45,616	43,206	127,900 *
110.26000.404	Vehicle Maintenance	0	0	0
110.26000.422	Flood Warning System	0	3,429	2,000
110.26000.600	***GENERAL SERVICES***	596,188	642,987	687,550
110.26000.608	Contracted Services	65,073	77,089	81,500
110.26000.616	Advertising/Marketing	3,199	3,638	4,000
110.26000.620	General Liability Insurance	236,409	270,677	299,750
110.26000.631	Utilities	253,184	244,069	252,300
110.26000.636	Property & Casualty Insurance	38,323	47,513	50,000
110.26000.700	***CONTINGENCY***	3,611,482	5,327,668	60,450
110.26000.707	Debt Service Principal	50,000	50,000	50,000
110.26000.708	Debt Service Interest	8,700	7,700	6,700
110.26000.712	Debt Issue Costs	0	0	0
110.26000.749	Debt Service - Paying Agent Fee	0	0	750
110.26000.750	Service/Retirement Awards	2,018	2,584	3,000

* Includes:

Five (5) HVAC Units - Fire Hall #2	37,500
Three (3) HVAC Units - City Hall Upstairs	52,500
HVAC Unit - Street Dept	5,075
HVAC Unit - Service Center	4,000

Budget Information - Continued

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.26500.000	***OPERATING TRANSFERS OUT***		
110.26500.637	371,254	324,856	272,527
110.26500.774	1,677,324	1,630,655	1,721,896
110.26500.775	340,042	1,978,554	1,319,627
110.26500.777	0	0	0
110.26500.780	0	0	0
110.26500.783	1,162,143	1,333,319	1,348,320
110.26000.800	***CAPITAL OUTLAY***		
110.26000.816	50,976	39,445	53,000 *
		45,000	
		8,000	
		<u>53,000</u>	

* Year 3 of 3 - City-Wide Computer Replacement Program
 GPHS Sports Media Equipment

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.26000.115	43554	06/30/16	34242	NETGAIN CORPORATION	.00	500.00
110.26000.132	43378	05/12/16	39054	PAPA JOHN'S PIZZA #1	.00	332.20
110.26000.171	43513	07/06/16	50132	THREDS	.00	717.00
110.26000.402	43521	06/24/16	13857	FINCHUM SPORTS FLOOR	.00	980.00
110.26000.402	43545	06/30/16	48707	STOKES ELECTRIC CO	.00	690.00
110.26000.608	42636	09/08/15	3058	BENEFITS CONNECTION,	.00	255.00
110.26000.608	42833	10/27/15	39828	PITNEY BOWES	.00	501.00
110.26000.608	42991	01/04/16	8237	DELTAACOM	.00	900.00
110.26000.608	43538	06/29/16	27547	SHERRILL MORGAN	.00	9,065.54
110.26000.608	43542	06/29/16	22012	IMAGING TECHNOLOGY C	.00	4,606.00
110.26000.608	43554	06/30/16	34242	NETGAIN CORPORATION	.00	2,500.00
110.26000.608	43564	07/06/16	32696	MODERN TELEPHONE SYS	.00	950.00
110.26000.608	43578	07/06/16	11619	EMERALD RESOURCE, LL	.00	3,650.00
110.26000.816	43542	06/29/16	22012	IMAGING TECHNOLOGY C	.00	8,000.00
110.26000.816	43560	06/30/16	1268	AMAZON	.00	2,554.69
Department 110.26000 Total Outstanding Purchase Orders					\$.00	\$ 36,201.43

110-60000
BUILDING and PLANNING

Program Information:

The purpose of the Department of Building and Planning is to administer and enforce the Building Codes, to make required inspections, and review building plans. The Department also provides coordination for the physical growth and development of the City, administers the Zoning Ordinances and coordinates the activities of the Environmental Design Review Board (EDRB), Board of Zoning Appeals and Planning Commission.

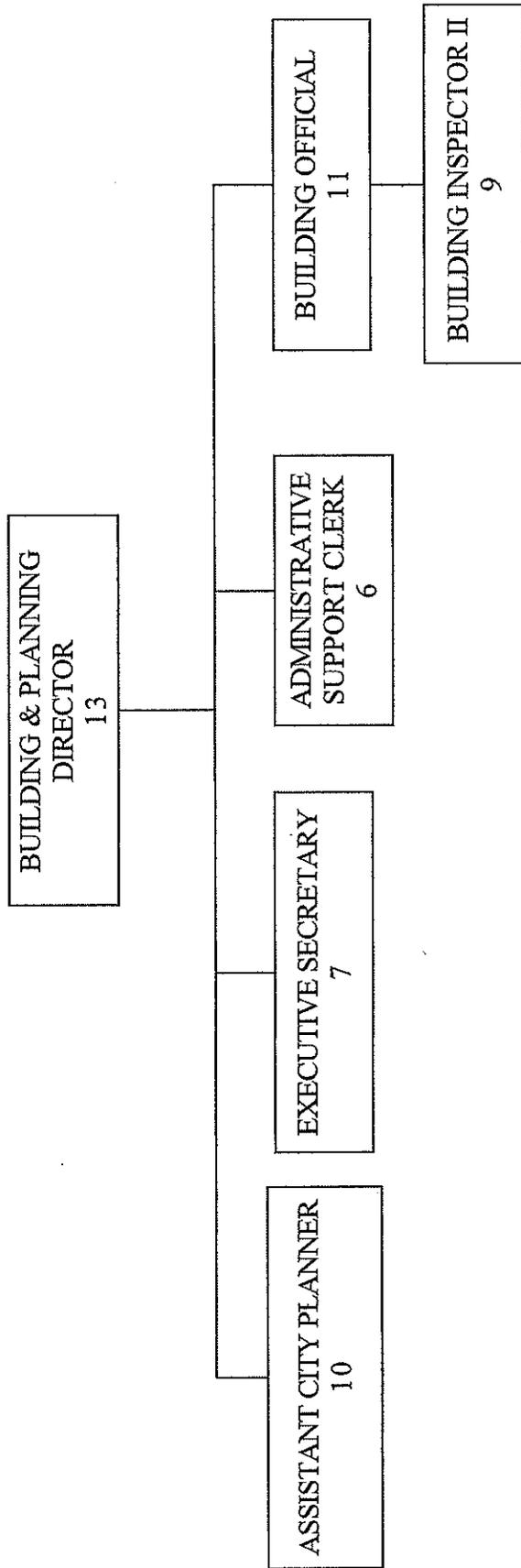
Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.60000.000	BUILDING and PLANNING SERVICES	368,604	354,913	430,226
110.60000.100	***PERSONNEL COSTS***	307,136	289,663	349,894
110.60000.111	Salaries, Classified	233,856	221,001	269,057 *
110.60000.113	Salaries, Other	0	0	0
110.60000.131	Workers Comp Deductible	0	0	0
110.60000.607	Car Allowance	15,588	15,588	18,619
110.60000.704	Payroll Taxes	18,863	17,474	21,879
110.60000.706	Retirement	38,829	35,600	40,339
110.60000.200	***SUPPLIES***	2,330	4,885	3,631
110.60000.201	Office Supplies	2,330	4,789	3,231
110.60000.206	Safety Equipment	0	95	400
110.60000.600	***GENERAL SERVICES***	57,623	56,746	71,281
110.60000.601	Telephone	2,775	1,727	2,700
110.60000.605	Codes Enforcement	36,765	28,024	51,500
110.60000.606	Travel	345	0	1,000
110.60000.608	Contracted Services	4,384	13,638	600
110.60000.616	Advertising/Marketing	80	763	800
110.60000.617	Dues & Subscriptions	550	755	1,400
110.60000.626	Local Planning Services	9,383	9,383	9,383
110.60000.627	ETDD	2,397	2,397	2,398
110.60000.630	Education	944	60	1,500
110.60000.700	***CONTINGENCY***	1,514	3,619	5,420
110.60000.719	Equipment Lease	1,514	3,619	5,420 **
110.60000.800	***CAPITAL OUTLAY***	0	0	0
110.60000.816	Equipment Purchase/Replacement	0	0	0

* Includes Assistant City Planner, Grade 10

** Large Platform Scanner Lease

60000 BUILDING & PLANNING DEPARTMENT



FULLTIME EMPLOYEES	6
TEMORARY/SEASONAL EMPLOYEES	0
TOTAL EMPLOYEES	6

**110-80000
LEGISLATIVE**

Program Information:

Five City Commissioners are elected at-large on a non-partisan ballot for staggered four-year terms. The Mayor is elected by the Commission for a one-year term. The Commission is the Legislative and Policy-Making body of the municipal corporation and is responsible for the development of the entire community. The City Commission enacts Ordinances and Resolutions of the City, reviews all City activities, and sets the policies by which the City's government functions. Under provisions of the City Charter, the Commission appoints a City Manager who is responsible for implementing established Policies and for efficient administration of City Operations.

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.80000.000	LEGISLATIVE	617,252	628,871	769,136
110.80000.100	***PERSONNEL COSTS***	37,819	37,633	36,910
110.80000.107	Mayor and Commissioners	31,200	31,200	31,200
110.80000.704	Payroll Taxes	2,387	2,387	2,387
110.80000.706	Retirement	4,232	4,046	3,323
110.80000.200	***SUPPLIES***	902	1,085	2,950
110.80000.201	Office Supplies	902	1,085	2,950
110.80000.212	Department Supplies	0	0	0
110.80000.600	***GENERAL SERVICES***	211,254	208,974	264,400
110.80000.602	Audit	19,903	26,000	28,000
110.80000.603	Elections	19,092	0	20,000
110.80000.606	Travel	2,475	2,874	4,000
110.80000.608	Contracted Services	169,784	180,100	212,400 *
110.80000.700	***CONTINGENCY***	367,277	381,179	464,876
110.80000.703	Miscellaneous	0	5,537	1,000
110.80000.711	Contingency/Donations	248	0	54,100
110.80000.739	Walters State Scholarship Program	20,000	20,000	20,000
110.80000.741	Gatlinburg-Pigeon Forge Airport	69,361	69,361	69,361
110.80000.743	ETSU Medical School Program	20,000	20,000	20,000
110.80000.752	TWRA Wildlife Officer	44,458	46,681	49,015
110.80000.753	Anna Porter Library	213,210	219,600	251,400 **

* Boys and Girls Club	100,000	
Sevier County Humane Society	37,000	
Mountain Hope Good Shepherd Clinic	19,000	
Keep Sevier Beautiful	11,000	
Arrowmont	10,000	
Helen Ross McNabb Foundation	10,000	(Year 4 of 5)
Safe Harbor Child Advocacy Center	5,000	
Court Appointed Special Advocates (CASA)	5,000	
Sevier County Economic Development Council	4,700	
Safespace	4,700	
H.E.A.L.	5,000	
SCHAS	1,000	
	212,400	

** Includes \$4,000 for Audit Fee

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.80000.703	43562	07/06/16	48783	STICKER GIANT	.00	7,500.00
Department 110.80000 Total Outstanding Purchase Orders					\$.00	\$ 7,500.00



**Gatlinburg
Pigeon Forge**
AIRPORT
Your Airport In The Smokies

PH (865)453-8393 * FAX (865)365-1242 * 134 AIR MUSEUM WAY * SEVIERVILLE, TENNESSEE 37862

May 5, 2016

City Hall
P.O. Box 5
Gatlinburg, TN 37738

To: Robert Holt

Ref: Budget for 2016/2017

Dear Robert,

We are requesting that you budget \$200,000 for the airport for the 2016/2017 fiscal year.

This year's proposed projects include land acquisition for future runway relocation; additional security fencing; tree/obstacle removal; and update the Airport Layout Plan.

Due to new legislation that was passed this year, airport funding for the foreseeable future in Tennessee is expected to be considerably less than previous years. Any additional financial support you are able to provide will be greatly appreciated.

Robert, thanks for all the help and support the city has given the airport.

Sincerely,

Emily R. Haun

Gatlinburg Pigeon Forge Airport

XC: Dennis Clabo, Jr., Pigeon Forge

**110-51000
POLICE**

Program Information:

The Police Department's major responsibility is to protect life and property, enforce traffic regulations, investigate accidents and reported criminal offenses, and to prevent crime. Departmental personnel work closely with State, Federal, County and other law enforcement agencies in a cooperative effort to fulfill this obligation. The Police Department received 19,810 calls for service during the 2015-2016 Fiscal Year.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.51000.000 POLICE	2,972,727	3,003,432	3,319,420
110.51000.100 ***PERSONNEL COSTS***	2,464,368	2,557,390	2,783,777
110.51000.111 Salaries, Classified	1,844,797	1,937,094	2,072,788
110.51000.113 Salaries, Other	104,038	102,822	138,300
110.51000.131 Workers Comp Deductible	2,450	490	2,450
110.51000.204 Uniforms	19,558	11,672	24,050
110.51000.607 Car Allowance	20,784	20,784	20,784
110.51000.704 Payroll Taxes	157,466	161,950	180,126
110.51000.706 Retirement	315,275	322,579	345,279
110.51000.200 ***SUPPLIES***	96,722	77,098	104,000
110.51000.201 Office Supplies	4,588	5,163	7,500
110.51000.202 Janitorial Supplies	915	561	2,000
110.51000.203 Vehicle Operation	67,444	48,083	68,000
110.51000.210 Concession Supplies	0	0	0
110.51000.212 Department Supplies	22,591	22,406	25,000
110.51000.236 K-9 Operations	1,185	885	1,500
110.51000.400 ***MAINTENANCE***	63,332	45,208	63,000
110.51000.402 Buildings & Grounds Maintenance	3,122	2,551	3,000
110.51000.404 Vehicle Maintenance	58,654	38,139	55,000
110.51000.406 Communication System Maintenance	1,556	4,517	5,000
110.51000.600 ***GENERAL SERVICES***	96,229	90,020	119,148
110.51000.601 Telephone	19,900	10,481	25,000
110.51000.606 Travel	6,071	6,531	9,200
110.51000.608 Contracted Services	51,355	54,630	58,000 *
110.51000.617 Dues & Subscriptions	750	800	1,025
110.51000.618 Accrediation Program	982	2,000	3,000
110.51000.630 Education	11,970	10,978	14,923
110.51000.632 Rental on NCIC	5,200	4,600	8,000

* Includes Lower Court Prosecutor 16,100

110.51000.700	***CONTINGENCY***	163,624	166,070	171,500
110.51000.703	Miscellaneous	1,746	420	2,000
110.51000.777	To Vehicle Replacement Fund	161,878	165,650	169,500
110.51000.800	***CAPITAL OUTLAY***	88,452	67,647	77,995
110.51000.816	Equipment Purchase/Replacement	88,452	67,647	77,995 *
	* Highway Safety Grant Equipment	30,972		
	Lease of 2 Harley -Davidson Motorcycles	4,200		
	Five (5) Tasers7855	7,855		
	TRT Gear and Uniforms	8,855		
	Detective Supplies	2,110		
	Bicycles & Helmets	6,200		
	Shotgun and Patrol Rifle Purchases	9,178		
	Portable Radios (3)	2,820		
	EOD Bomb Tech Supplies	1,480		
	Property/Evidence Equipment	325		
	K-9/Kennel/Equipment	4,000		
		<u>77,995</u>		

OUTSTANDING PURCHASE ORDER LISTING
08/08/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.51000.204	43389	05/17/16	6906	CRAIG'S FIREARM SUPP	834.14	.00
110.51000.204	43534	06/29/16	15637	GALL'S, INC.	1,132.00	.00
110.51000.204	43535	06/29/16	6906	CRAIG'S FIREARM SUPP	1,546.00	.00
110.51000.204	43536	06/29/16	6906	CRAIG'S FIREARM SUPP	700.00	.00
110.51000.204	43539	06/30/16	15637	GALL'S, INC.	4,770.00	.00
110.51000.212	42007	01/08/15	6906	CRAIG'S FIREARM SUPP	2,902.28	.00
110.51000.212	42289	05/28/15	6906	CRAIG'S FIREARM SUPP	5,932.00	.00
110.51000.212	43516	06/24/16	17608	GULF STATES DISTRIBUTU	2,223.00	.00
110.51000.608	43622	08/01/16	5201	METCALF DBA CAP'S WR	.00	675.00
110.51000.632	42608	09/04/15	49836	TENNESSEE BUREAU OF	560.00	.00
110.51000.632	43619	07/28/16	49836	TENNESSEE BUREAU OF	.00	1,680.00
110.51000.816	43110	02/19/16	6906	CRAIG'S FIREARM SUPP	1,248.00	.00
Department 110.51000 Total Outstanding Purchase Orders					\$ 21,847.42	\$ 2,355.00

**110-51010
JAIL OPERATIONS**

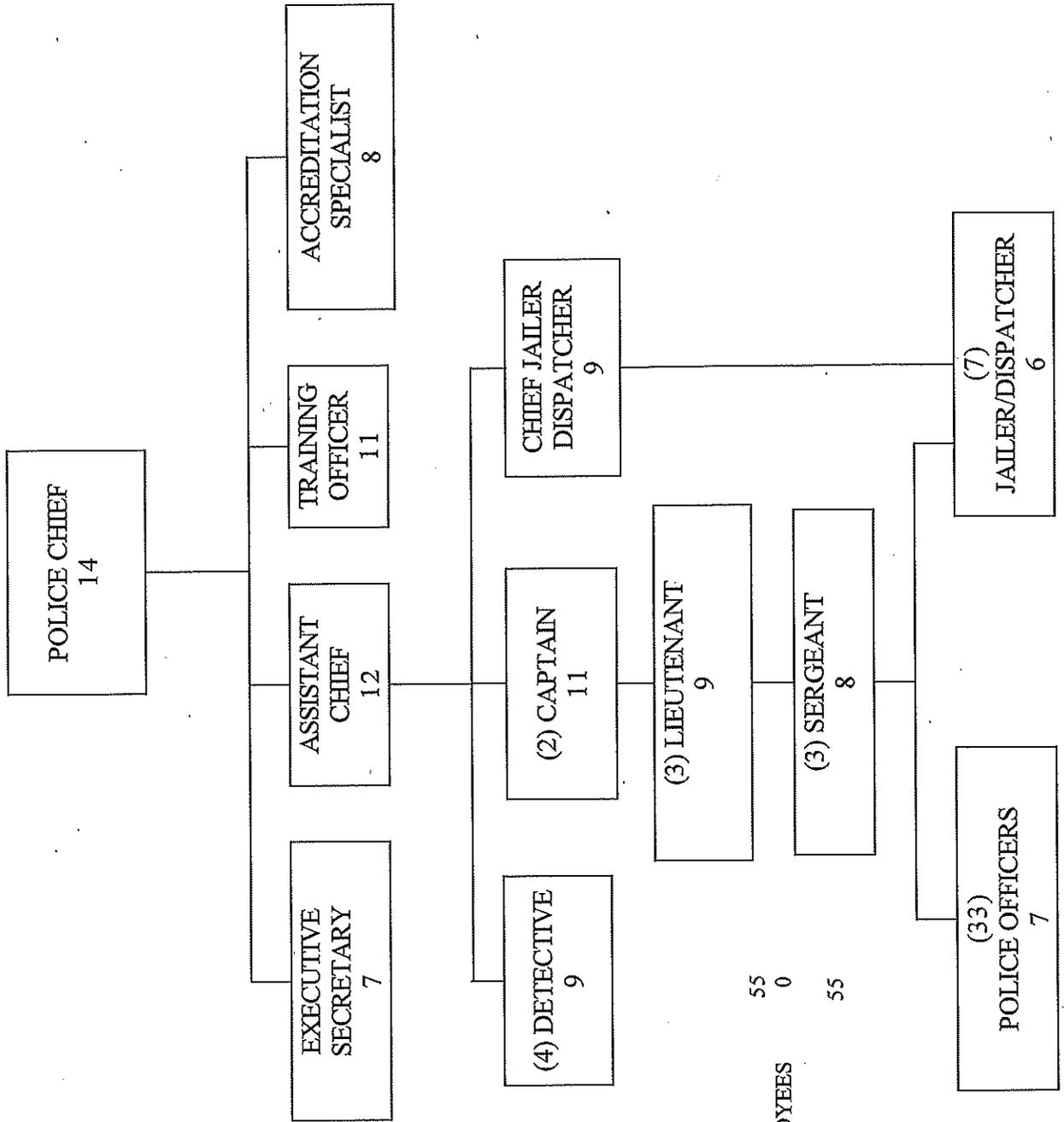
Program Information:

A separate Department of Jail Operations was created in FY1986-87 to appropriately reflect the costs of operating the Jail Facility. All jail related costs including Jailers' salaries and benefits and a prisoner care line item are presented for specific review.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.51010.000 JAIL OPERATIONS	374,731	381,142	390,790
110.51010.100 ***PERSONNEL COSTS***	372,341	377,515	385,790
110.51010.111 Salaries, Classified	285,332	289,776	296,510
110.51010.113 Salaries, Other	12,843	14,335	14,000
110.51010.704 Payroll Taxes	24,296	24,736	25,482
110.51010.706 Retirement	49,869	48,669	49,798
110.51010.200 ***SUPPLIES***	2,185	3,386	4,000
110.51010.212 Department Supplies	2,185	3,386	4,000
110.51010.600 ***GENERAL SERVICES***	205	240	1,000
110.51010.606 Travel	0	0	700
110.51010.630 Education	200	240	200
110.51010.633 Prisoner Care	5	0	100

51000 POLICE DEPARTMENT



FULLTIME EMPLOYEES 55
 TEMPORARY/SEASONAL EMPLOYEES 0
 TOTAL EMPLOYEES 55

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.51010.212	43499	06/23/16	46839	SAFRAN MORPHOTRAK	.00	14,712.00
Department 110.51010 Total Outstanding Purchase Orders					\$.00	\$ 14,712.00

**110-52000
FIRE / RESCUE**

Program Information:

The Fire Department is responsible for preventing loss of life and property by preventing fires wherever possible, confining fires to their point of origin, and extinguishing fires with minimum loss when they do occur. Specific duties include answering fire calls in Gatlinburg and surrounding areas; conducting fire prevention inspections of commercial structures; and monitoring flood conditions and implementing evacuation procedures when necessary. Departmental personnel also provide around-the-clock emergency medical assistance and operate the City's advanced life support ambulance service. The total fire and rescue calls made by the Department in FY2015-2016 reflected 492 inside the corporate limits, 115 outside the City and 49 in the National Park. For the same period, the Ambulance Service made a total of 1,898 runs inside the City, 446 outside the corporate limits and 128 in the National Park.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed	
110.52000.000	FIRE / RESCUE			
110.52000.100	***PERSONNEL COSTS***			
110.52000.111	Salaries, Classified	1,534,595	1,617,965	1,646,159
110.52000.112	Salaries, Temporary	215,998	198,189	265,000 *
110.52000.113	Salaries, Other	79,055	80,631	82,000
110.52000.121	Volunteer Firemen	150	1,450	4,000
110.52000.131	Workers Comp Deductible	0	2,000	3,000
110.52000.204	Uniforms	17,278	14,911	18,900
110.52000.807	Car Allowance	5,196	5,196	2,598
110.52000.704	Payroll Taxes	152,280	155,916	194,430
110.52000.706	Retirement	260,070	259,125	265,815
110.52000.200	***SUPPLIES***			
110.52000.201	Office Supplies	3,937	6,163	5,800
110.52000.202	Janitorial Supplies	3,644	3,458	3,600
110.52000.203	Vehicle Operation	30,320	21,315	30,000
110.52000.205	Ambulance Supplies	41,517	43,832	46,500
110.52000.206	Safety Equipment	1,836	818	1,000
110.52000.207	Tools	528	921	1,000
110.52000.223	Vol. Fire Supplies/Equipment	25,352	24,484	24,000
110.52000.400	***MAINTENANCE***			
110.52000.401	Machinery Maintenance	1,135	3,267	3,000
110.52000.402	Buildings & Grounds Maintenance	11,824	10,485	17,519
110.52000.404	Vehicle Maintenance	51,830	36,827	40,000
110.52000.406	Communication System Maintenance	1,371	1,230	1,500
110.52000.600	***GENERAL SERVICES***			
110.52000.601	Telephone	18,202	8,583	15,000
110.52000.606	Travel	645	1,165	2,000
110.52000.608	Contracted Services	56,649	52,887	58,000 **
110.52000.630	Education	17,237	14,420	21,000
110.52000.631	Utilities	36,349	31,243	37,000

* Part-time EMT/Paramedic Pool

** Includes Ambulance Billing Fees

Budget Information - Continued

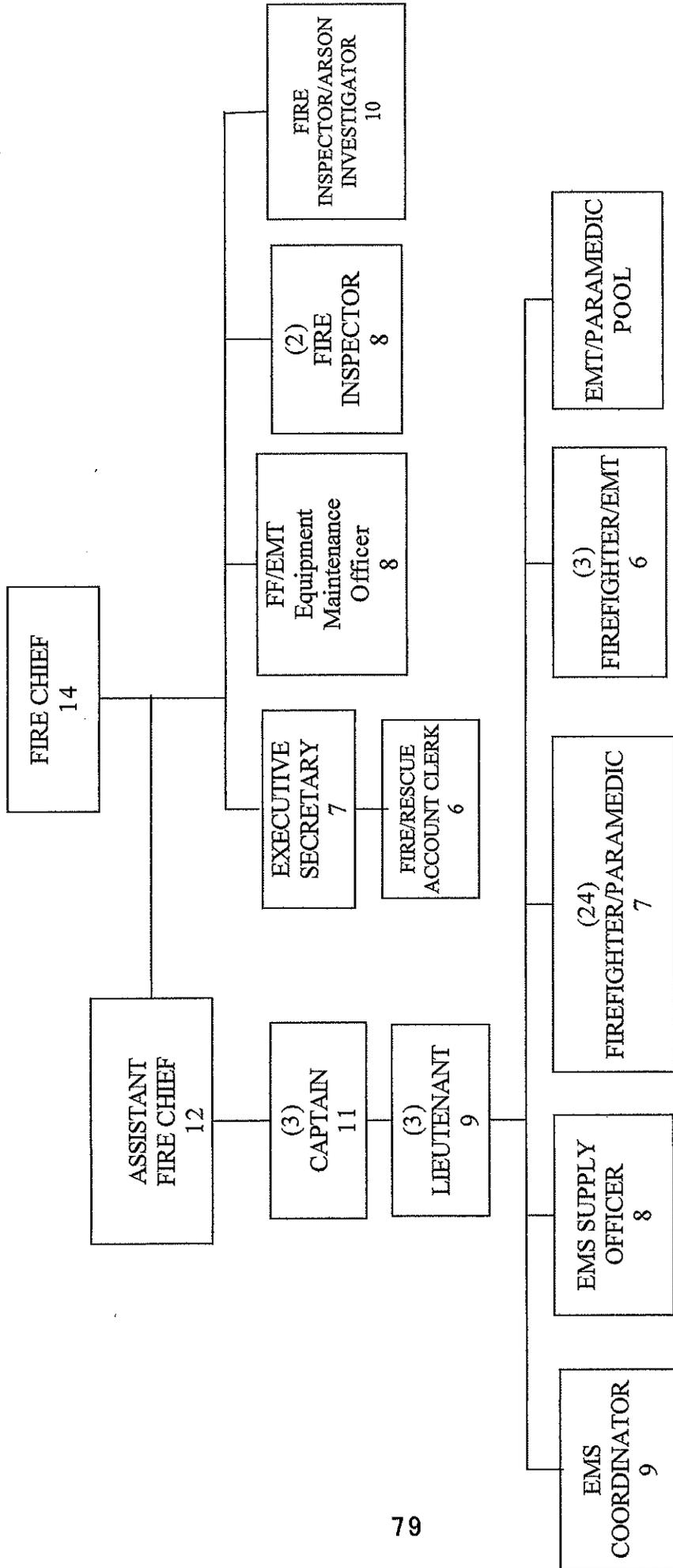
Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.52000.700	***CONTINGENCY***	155,707	169,798	172,298
110.52000.703	Miscellaneous	0	98	0
110.52000.777	To Vehicle Replacement Fund	155,707	169,700	172,298
110.52000.800	***CAPITAL OUTLAY***	37,065	37,065	37,065
110.52000.816	Equipment Purchase/Replacement	37,065	37,065	37,065 *

* Turn-Out Gear Replacement Program, Year 3 of 3

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.52000.404	43472	06/09/16	7223	CUSTOM TRUCK & BODY	.00	2,150.00
110.52000.608	43187	03/16/16	1270	AMBULANCE MEDICAL BI	.00	838.00
110.52000.608	43400	05/23/16	1270	AMBULANCE MEDICAL BI	.00	507.64
110.52000.608	43477	06/13/16	802	AIRGAS USA, LLC	.00	100.39
Department 110.52000 Total Outstanding Purchase Orders					\$.00	\$ 3,596.03

52000 FIRE/RESCUE DEPARTMENT



FULLTIME EMPLOYEES 40
 TEMPORARY/SEASONAL EMPLOYEES 0*
 TOTAL EMPLOYEES 40

*PART-TIME EMT/PARAMEDIC POOL

**110-25000
SERVICE CENTER**

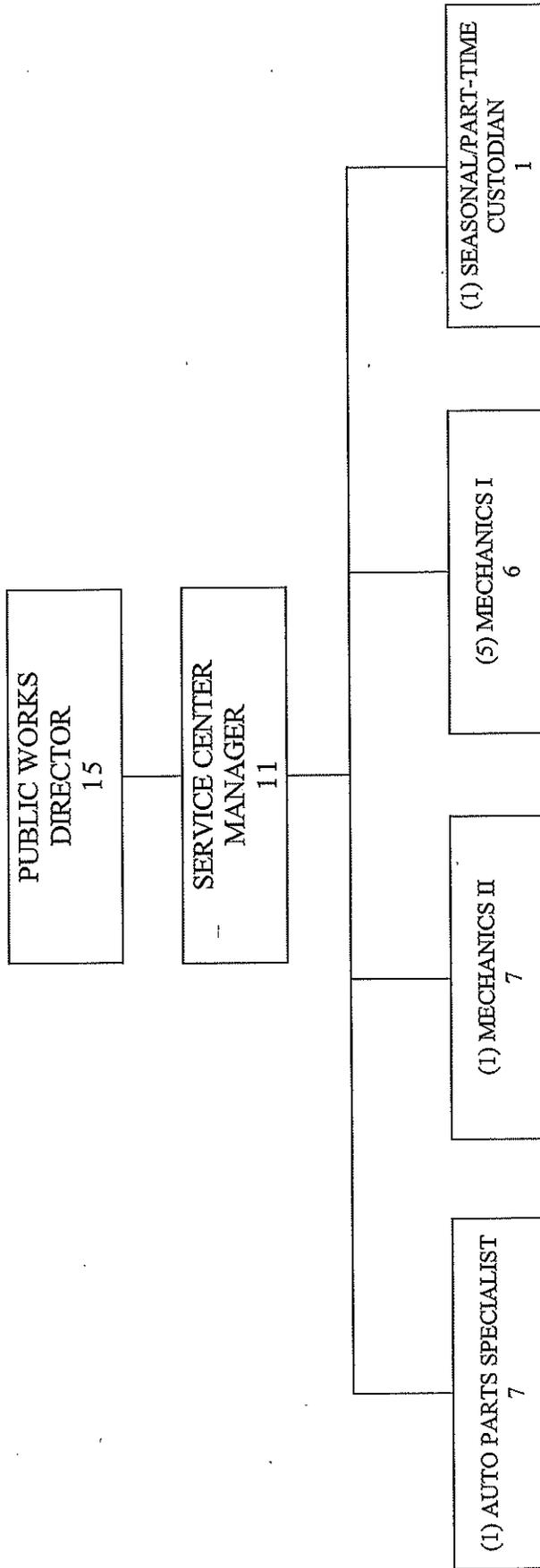
Program Information:

The Service Center is responsible for the repair and maintenance of all City equipment. The facility improves public service and contributes to the efficient operation of the City by allowing all supplies and equipment to be maintained in one location.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.25000.000 SERVICE CENTER	373,707	358,401	456,787
110.25000.100 ***PERSONNEL COSTS***	329,867	315,479	402,887
110.25000.111 Salaries, Classified	245,721	238,106	314,284
110.25000.112 Salaries, Temporary	0	0	0
110.25000.113 Salaries, Other	9,488	6,277	9,000
110.25000.131 Workers Comp Deductible	0	740	800
110.25000.204 Uniforms	5,674	6,082	6,500
110.25000.607 Car Allowance	5,196	5,196	2,598
110.25000.704 Payroll Taxes	21,023	19,564	26,071
110.25000.706 Retirement	42,765	39,514	43,634
110.25000.200 ***SUPPLIES***	6,638	5,438	9,500
110.25000.201 Office Supplies	1,373	266	1,400
110.25000.202 Janitorial Supplies	424	351	1,000
110.25000.203 Vehicle Operation	4,550	3,233	4,800
110.25000.206 Safety Equipment	204	102	300
110.25000.207 Tools	87	1,486	2,000
110.25000.400 ***MAINTENANCE***	6,811	11,149	11,800
110.25000.401 Machinery Maintenance	2,808	4,423	4,000
110.25000.402 Buildings & Grounds Maintenance	1,255	4,450	4,800
110.25000.404 Vehicle Maintenance	2,747	2,276	3,000
110.25000.600 ***GENERAL SERVICES***	26,658	23,102	29,100
110.25000.601 Telephone	1,493	660	1,300
110.25000.608 Contracted Services	3,372	3,495	3,800
110.25000.630 Education	520	0	1,000
110.25000.631 Utilities	21,273	18,947	23,000
110.25000.700 ***CONTINGENCY***	3,733	3,233	3,500
110.25000.777 To Vehicle Replacement Fund	3,733	3,233	3,500
110.25000.800 ***CAPITAL OUTLAY***	0	0	0
110.25000.816 Equipment Purchase/Replacement	0	0	0

25000 SERVICE CENTER



FULL TIME EMPLOYEES 8
 TEMPORARY EMPLOYEES/SEASONALS 1
 TOTAL EMPLOYEES 9

110-43100
BUILDING MAINTENANCE

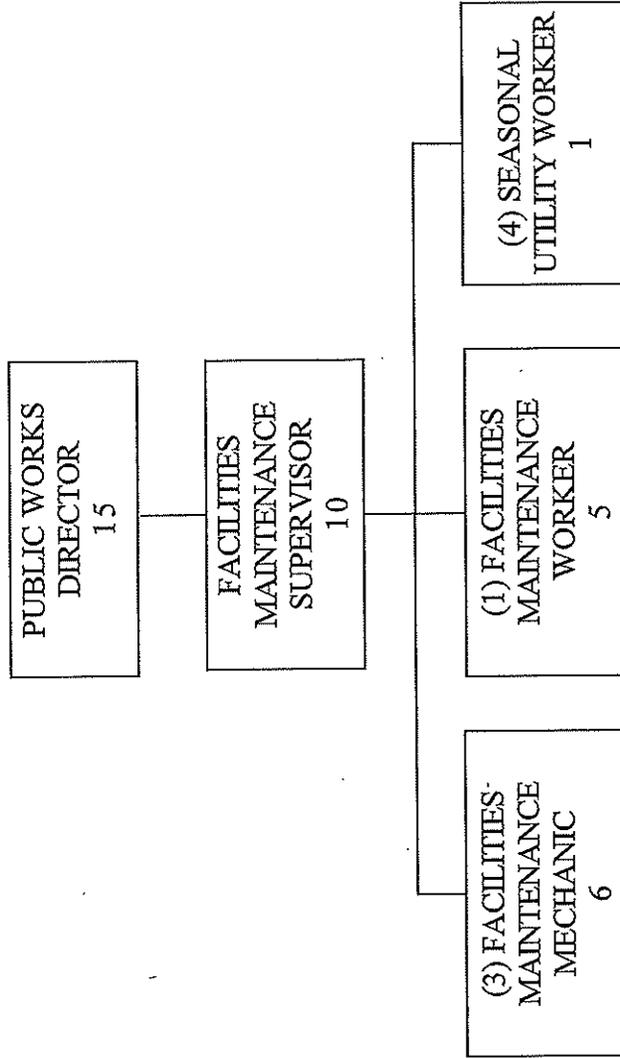
Program Information:

The Building Maintenance Staff is responsible for maintenance and repair of the various buildings owned by the City as well as City-wide Traffic Signalization. These buildings include: City Hall Complex, American Legion, Community Center, Shilling Center, Water Treatment Plant, Winter Lights Warehouse, Fire Halls, Public Works Facility, Library, Sanitation Building and Post Office.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.43100.000 BUILDING MAINTENANCE	276,753	286,480	292,903
110.43100.100 ***PERSONNEL COSTS***	228,777	235,803	244,010
110.43100.111 Salaries, Classified	180,306	185,732	190,741
110.43100.112 Salaries, Temporary	0	0	0
110.43100.113 Salaries, Other	2,224	2,658	2,800
110.43100.131 Workers Comp Deductible	192	0	300
110.43100.204 Uniforms	1,050	1,079	1,500
110.43100.704 Payroll Taxes	14,377	14,827	16,102
110.43100.706 Retirement	30,629	31,508	32,567
110.43100.200 ***SUPPLIES***	9,109	7,942	7,900
110.43100.201 Office Supplies	1,091	555	700
110.43100.202 Janitorial Supplies	550	483	600
110.43100.203 Vehicle Operation	5,510	3,642	3,500
110.43100.206 Safety Equipment	1,450	1,203	1,200
110.43100.207 Tools	508	2,058	1,900
110.43100.400 ***MAINTENANCE***	10,774	13,812	10,500
110.43100.402 Buildings & Grounds Maintenance	7,151	6,673	7,500
110.43100.404 Vehicle Maintenance	3,623	7,140	3,000
110.43100.600 ***GENERAL SERVICES***	18,067	18,903	19,950
110.43100.601 Telephone	1,047	487	650
110.43100.608 Contracted Services	16,132	17,237	18,000
110.43100.630 Education	233	500	500
110.43100.631 Utilities	655	678	800
110.43100.700 ***CONTINGENCY***	5,757	6,312	6,543
110.43100.703 Miscellaneous	104	45	143
110.43100.777 To Vehicle Replacement Fund	5,653	6,267	6,400
110.43100.800 ***CAPITAL OUTLAY***	4,270	3,708	4,000
110.43100.816 Equipment Purchase/Replacement	0	0	0
110.43100.842 Business Directional Signs	4,270	3,708	4,000

43100 BUILDING MAINTENANCE DEPARTMENT



FULLTIME EMPLOYEES	5
TEMPORARY EMPLOYEES/SEASONALS	4
TOTAL EMPLOYEES	9

**110-71000
STREET**

Program Information:

The Street Department is responsible for maintaining approximately 90 miles of City Streets in accordance with State Specifications. Specific duties include paving, resurfacing and ditching roads; cleaning and repairing storm drains, catch basins, and inlets; mending potholes; clearing, cutting and cleaning along right-of-ways; salting and sanding of roads in winter; repairing sidewalks and installing and maintaining street and traffic signs.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed	
110.71000.000	STREET DEPARTMENT	970,438	988,087	1,067,613
110.71000.100	***PERSONNEL COSTS***	591,490	620,294	651,338
110.71000.111	Salaries, Classified	468,131	491,063	513,359
110.71000.113	Salaries, Other	2,718	4,818	6,000
110.71000.131	Workers Comp Deductible	322	0	500
110.71000.204	Uniforms	3,369	3,486	3,500
110.71000.704	Payroll Taxes	38,588	39,254	42,971
110.71000.706	Retirement	78,363	81,674	85,008
110.71000.200	***SUPPLIES***	69,303	59,828	70,290
110.71000.201	Office Supplies	482	569	700
110.71000.202	Janitorial Supplies	1,615	1,158	1,900
110.71000.203	Vehicle Operation	45,246	37,538	44,940
110.71000.206	Safety Equipment	2,464	2,683	2,750
110.71000.207	Tools	4,018	4,231	4,500
110.71000.212	Department Supplies	15,478	13,650	15,500
110.71000.400	***MAINTENANCE***	168,621	168,192	157,500
110.71000.402	Buildings & Grounds Maintenance	824	1,341	1,300
110.71000.404	Vehicle Maintenance	109,898	109,699	97,000
110.71000.406	Communication System Maintenance	1,476	2,113	2,500
110.71000.407	Bridge Repair	691	771	1,000
110.71000.416	Sidewalk Maintenance	0	0	0
110.71000.431	Snow Removal	55,733	54,268	55,700
110.71000.600	***GENERAL SERVICES***	8,930	7,177	13,485
110.71000.601	Telephone	3,058	2,159	2,700
110.71000.606	Travel	30	0	100
110.71000.608	Contracted Services	132	132	4,585 *
110.71000.630	Education	0	0	100
110.71000.631	Utilities	5,710	4,885	6,000
110.71000.700	***CONTINGENCY***	107,977	121,789	118,500
110.71000.703	Miscellaneous	3,888	9,306	2,500
110.71000.777	To Vehicle Replacement Fund	104,089	112,483	116,000

* 13 GPS Units with monthly monitoring 4,485

Budget Information - Continued

Detail		2014-2015	2015-2016	2016-2017
		Actual	Actual	Proposed
110.71000.800	***CAPITAL OUTLAY***	24,117	10,807	56,500
110.71000.801	Retaining Walls-Roads	0	0	0
110.71000.802	Guardrails, Handrails, Fences	22,017	7,800	21,000
110.71000.816	Equipment Purchase/Replacement	0	0	32,000 *
110.71000.842	Business Directional Signs	0	0	0
110.71000.860	Drainage Tile & Storm Grates	2,099	3,007	3,500

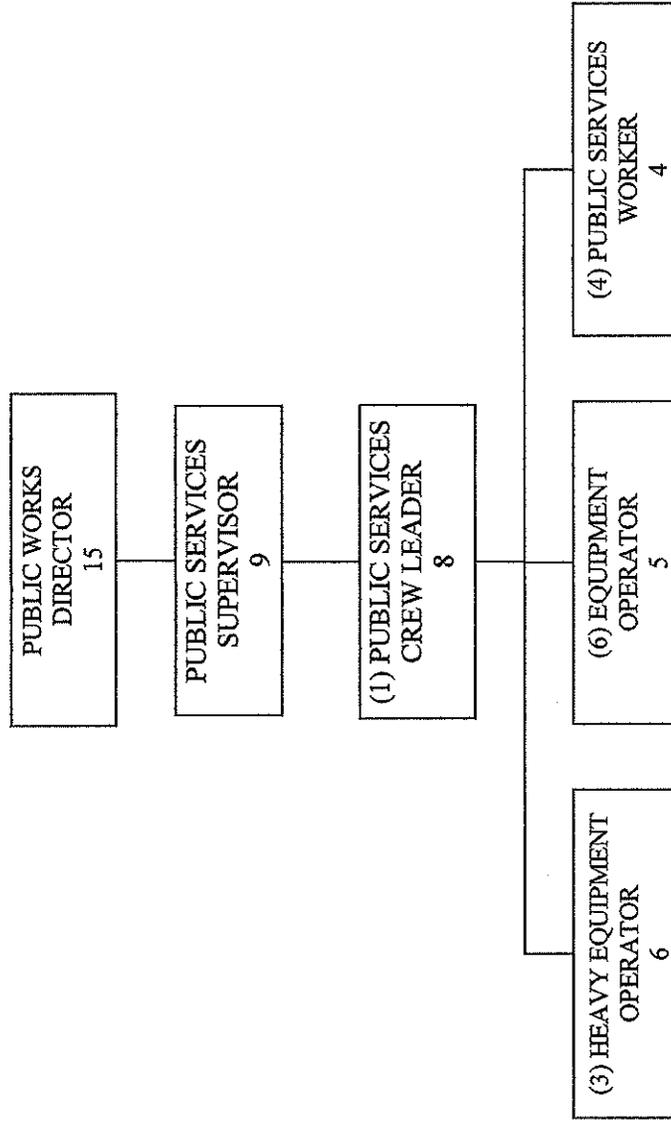
* Equipment Float

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.71000.802	43317	04/27/16	19039	HIGHWAY MARKINGS, IN	.00	13,207.00
Department 110.71000 Total Outstanding Purchase Orders					\$.00	\$ 13,207.00

71000 STREET DEPARTMENT



FULLTIME EMPLOYEES 15
 TEMPORARY EMPLOYEES/SEASONALS 0

TOTAL EMPLOYEES 15

**110-41100
GOLF**

Program Information:

The Golf Department operates and maintains the 18 hole Gatlinburg Golf Course, including the clubhouse and golf carts. The Golf Course Manager and staff host numerous convention delegates and tournaments with 25,025 rounds of golf played on the 145 acre course in FY2015-2016.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
110.41100.000 GOLF	1,080,280	1,131,043	1,253,215
110.41100.100 ***PERSONNEL COSTS***	686,073	680,020	791,688
110.41100.111 Salaries, Classified	439,403	446,078	497,667
110.41100.112 Salaries, Temporary	105,370	92,487	140,000
110.41100.113 Salaries, Other	17,641	20,083	20,000
110.41100.131 Workers Comp Deductible	1,116	0	1,300
110.41100.204 Uniforms	1,039	1,399	1,500
110.41100.704 Payroll Taxes	47,358	45,857	53,768
110.41100.706 Retirement	74,147	74,116	77,453
110.41100.200 ***SUPPLIES***	129,089	143,321	147,000
110.41100.201 Office Supplies	2,241	3,487	3,000
110.41100.202 Janitorial Supplies	715	877	1,000
110.41100.203 Vehicle Operation	12,904	11,271	15,000
110.41100.207 Tools	963	968	1,000
110.41100.208 Botanical & Agricultural	54,827	57,615	57,000
110.41100.210 Concession Supplies	57,438	69,104	70,000
110.41100.400 ***MAINTENANCE***	82,446	90,365	96,787
110.41100.401 Machinery Maintenance	25,216	24,856	24,396
110.41100.402 Buildings & Grounds Maintenance	12,530	22,597	30,000 *
110.41100.415 Land Maintenance	34,708	33,139	34,391
110.41100.423 Irrigation System Maintenance	9,991	9,774	8,000
110.41100.600 ***GENERAL SERVICES***	161,105	157,840	158,040
110.41100.601 Telephone	9,241	3,507	6,800
110.41100.606 Travel	1,135	2,370	2,500
110.41100.608 Contracted Services	103,886	106,211	105,000 **
110.41100.617 Dues & Subscriptions	1,040	1,330	1,100
110.41100.631 Utilities	45,804	44,422	42,640
110.41100.700 ***CONTINGENCY***	1,667	6,667	6,700
110.41100.703 Miscellaneous	0	0	0
110.41100.777 To Vehicle Replacement Fund	1,667	6,667	6,700
110.41100.800 ***CAPITAL OUTLAY***	19,900	52,830	53,000
110.41100.816 Equipment Purchase/Replacement	19,900	52,830	53,000 ***

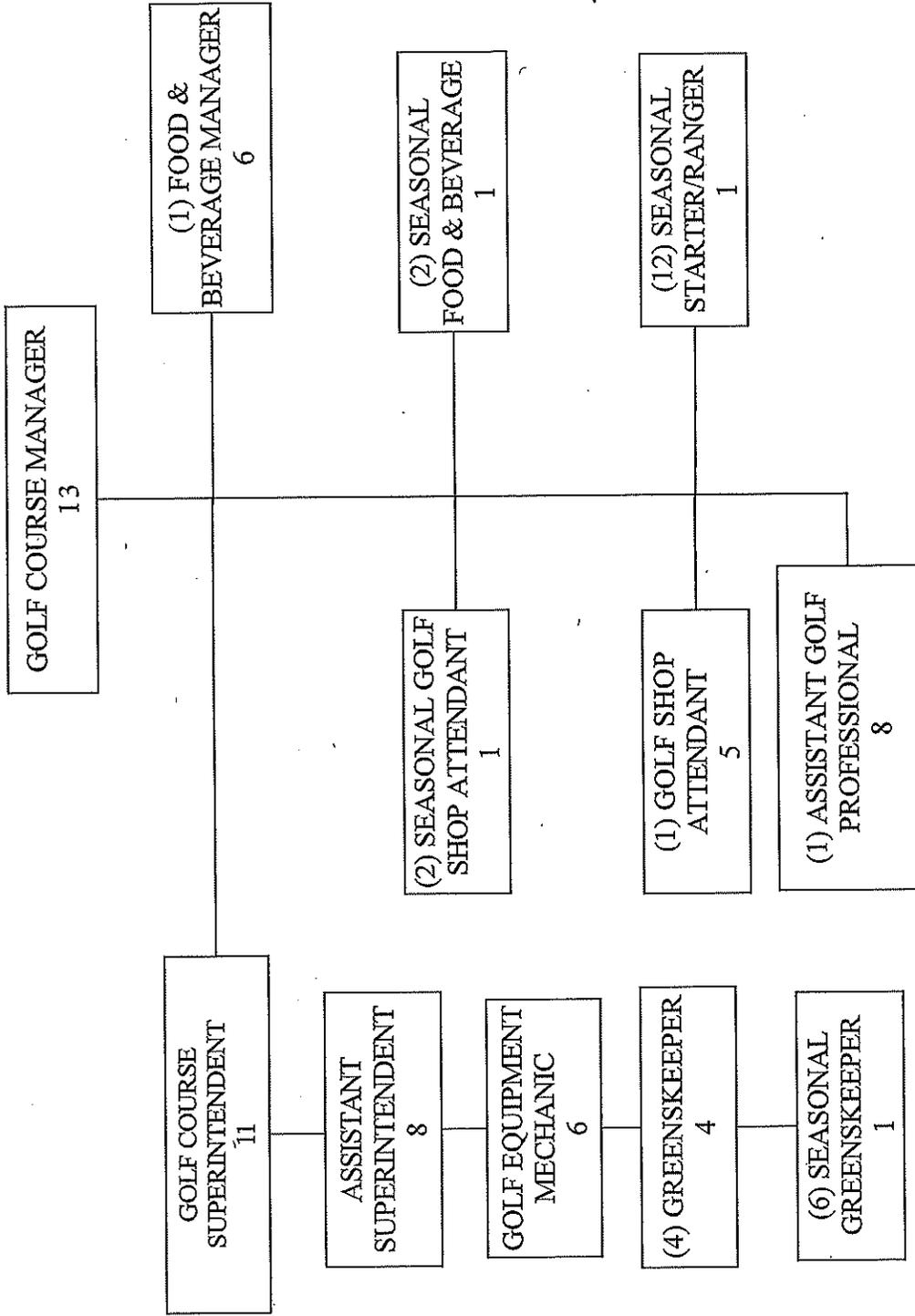
* Includes:

New Roof - Golf Maintenance Bldg	15,000
HVAC Repair - Clubhouse	7,000

** Includes Golf Cart Rental Agreement

*** Sand Raking Machine for Bunkers	16,000
4WD Rotary Mower	31,700
Speed Brush for Greens	5,300

4110 GOLF



FULLTIME EMPLOYEES	11
TEMPORARY/SEASONAL EMPLOYEES	22
TOTAL EMPLOYEES	33

**110-42200
RECREATION**

Program Information:

The primary purpose of the Recreation Department is to provide leisure time activity for Gatlinburg residents and visitors in accordance with their expressed recreational and educational interests. The Recreation Director has operational and maintenance responsibility for Mynatt Park, Mills Park, Holt Park and the Community Center. The Director has operational responsibility for the recreational use of these facilities and is expected to coordinate the use of these facilities with other departments and agencies. This Department is also responsible for maintaining Gatlinburg's Tree City USA status and for landscaping around all City buildings, traffic islands, and street right-of-ways. In addition, it is responsible for maintaining all flower boxes located along the Parkway and River Road. Funding for Public Restrooms and the Trout Rearing Facility are also established in the Recreation Departmental Budget.

Budget Information

Detail	2014-2015	2015-2016	2016-2017
	Actual	Actual	Proposed
110.42200.000 RECREATION	1,917,760	2,019,291	2,061,318
110.42200.100 ***PERSONNEL COSTS***	1,369,434	1,432,206	1,458,103
110.42200.111 Salaries, Classified	994,245	1,025,568	1,039,386
110.42200.112 Salaries, Temporary	83,262	104,619	109,500
110.42200.113 Salaries, Other	15,324	16,426	18,360
110.42200.131 Workers Comp Deductible	39	0	1,000
110.42200.204 Uniforms	5,195	5,993	6,000
110.42200.607 Car Allowance	11,688	11,688	11,688
110.42200.704 Payroll Taxes	90,381	94,125	95,558
110.42200.706 Retirement	169,301	173,787	176,611
110.42200.200 ***SUPPLIES***	159,207	177,247	182,600
110.42200.201 Office Supplies	3,429	5,438	5,000
110.42200.202 Janitorial Supplies	32,924	33,608	31,000
110.42200.203 Vehicle Operation	18,771	12,441	16,000
110.42200.207 Tools	2,252	2,243	2,500
110.42200.208 Botanical & Agricultural	47,587	47,804	53,000
110.42200.210 Concession Supplies	6,889	8,404	10,000
110.42200.212 Department Supplies	23,121	34,702	28,000
110.42200.235 Trout Supplies	24,234	32,607	37,100
110.42200.400 ***MAINTENANCE***	111,618	113,225	91,600
110.42200.401 Machinery Maintenance	8,455	7,760	9,600
110.42200.402 Buildings & Grounds Maintenance	85,216	85,550	64,000
110.42200.404 Vehicle Maintenance	15,704	16,562	14,000
110.42200.426 Pool Maintenance	2,243	3,353	4,000

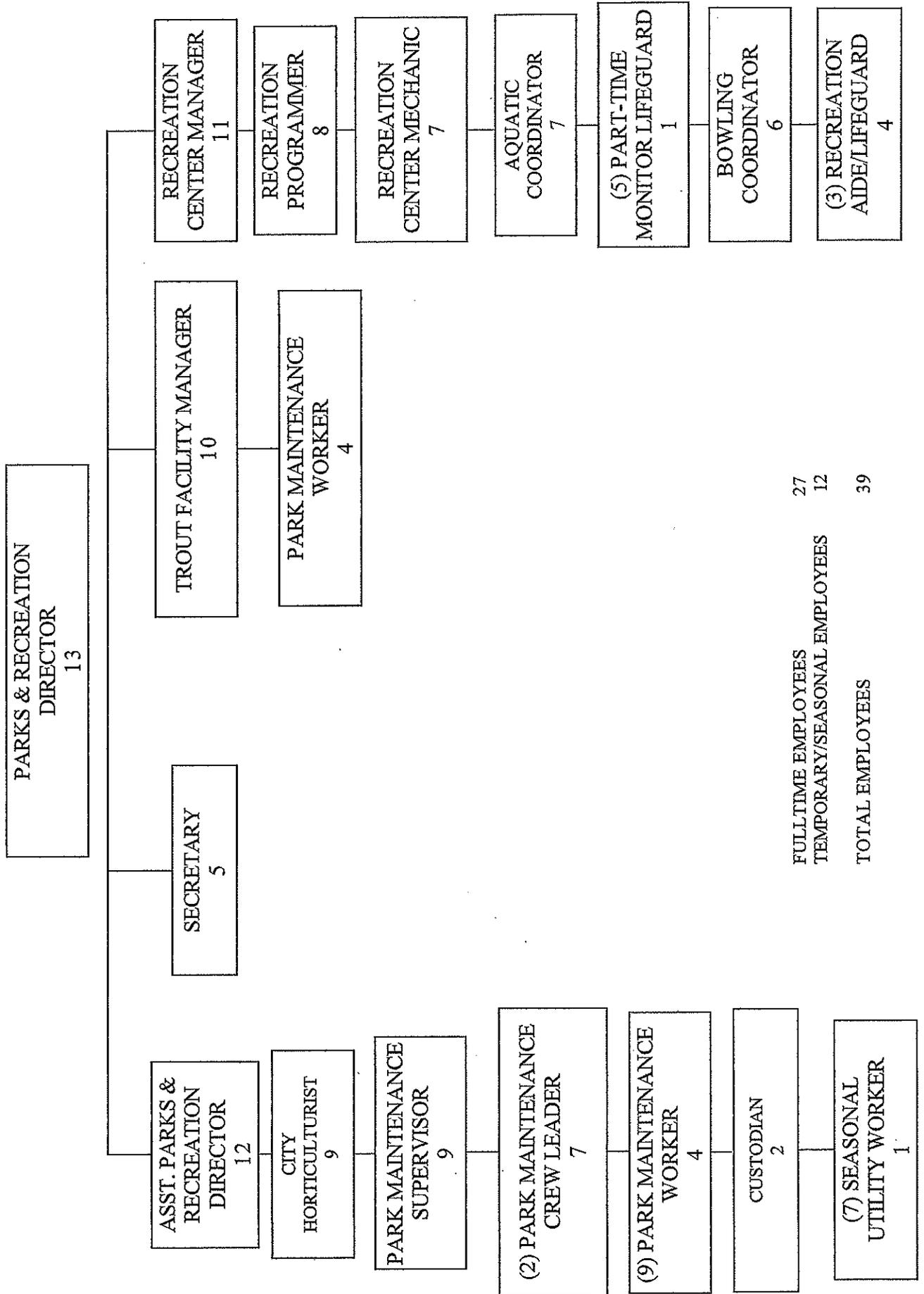
Budget Information - Continued

Detail	2014-2015	2015-2016	2016-2017
	Actual	Actual	Proposed
110.42200.600 ***GENERAL SERVICES***	232,766	213,097	236,225
110.42200.601 Telephone	8,000	5,272	5,900
110.42200.606 Travel	2,584	2,473	2,600
110.42200.608 Contracted Services	55,075	55,152	61,375
110.42200.617 Dues & Subscriptions	1,777	1,456	1,700
110.42200.630 Education	1,400	1,375	2,650
110.42200.631 Utilities	163,931	147,369	162,000
110.42200.700 ***CONTINGENCY***	34,401	48,517	51,500
110.42200.701 Special Events/Community Projects	7,161	12,000	14,000 *
110.42200.777 To Vehicle Replacement Fund	27,240	36,517	37,500
110.42200.800 ***CAPITAL OUTLAY***	10,333	34,999	41,290
110.42200.816 Equipment Purchase/Replacement	10,333	34,999	41,290 **
		10,000	
* Smoky Mountain Basketball Classic		10,000	
Rocky Top Soccer		3,000	
Memorial Tree Program		1,000	
		<u>14,000</u>	
		/	
** Locker Room Gas Boiler		15,000	
Tone Zone Equipment		22,100	
(4) Meeting Room Tables		1,340	
(3) Hydration Stations		2,850	
		<u>41,290</u>	

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.42200.208	43405	05/24/16	44649	BRYAN D/B/A RELIABLE	.00	200.00
110.42200.208	43444	06/09/16	22139	INDEPENDENCE LUMBER	.00	5,943.20
110.42200.208	43519	06/24/16	20201	HUGHES & SONS	.00	680.00
110.42200.210	43364	05/09/16	27337	KNOXVILLE COCA-COLA	.00	1,619.50
110.42200.212	43419	05/31/16	2614	BACON AND CO., INC.	.00	535.00
110.42200.235	43421	05/31/16	35221	NOVAK TROUT FARMS	.00	4,050.00
110.42200.235	43431	05/31/16	5270	CABELA'S CATALOG, IN	.00	259.45
110.42200.235	43533	06/29/16	5270	CABELA'S CATALOG, IN	.00	278.40
110.42200.402	43094	02/09/16	57269	WARD'S WOOD SHOP	.00	581.00
110.42200.402	43290	04/21/16	48707	STOKES ELECTRIC CO	.00	2,045.71
110.42200.402	43544	06/30/16	809	AIRTECH SERVICE COMP	.00	3,840.00
110.42200.816	43394	05/19/16	37711	123 WELLNESS INC.	.00	6,895.00
110.42200.816	43433	06/01/16	37711	123 WELLNESS INC.	.00	300.00
110.42200.816	43434	07/06/16	29042	LEGENDS FITNESS.COM	.00	4,166.66
Department 110.42200 Total Outstanding Purchase Orders					\$.00	\$ 31,393.92

42200 RECREATION



FULL-TIME EMPLOYEES 27
 TEMPORARY/SEASONAL EMPLOYEES 12
 TOTAL EMPLOYEES 39

**110-85000
CAPITAL PROJECTS**

Program Information:

This Departmental Budget is presented for purposes of previous year's expenditures and to set up an account for the Storm Drainage Management Program and the Capital Improvements Program.

Budget Information

Detail	2014-2015	2015-2016	2016-2017
	Actual	Actual	Proposed
110.85000.000 CAPITAL PROJECTS	352,706	247,357	1,365,229
110.85000.800 ***CAPITAL OUTLAY***	352,706	247,357	1,365,229
110.85000.816 Equipment Purchase/Replacement	342,815	237,357	1,350,229 *
110.85000.894 Storm Drainage Management Program	9,890	10,000	15,000

* Includes:

Capital Contribution to Sevier Co. Humane Society	30,000	(Year 3 of 5)
Security Locks & ID Card System	19,330	
Radio Tower Equipment Building	27,700	
Traffic Light #8 Pedestrian Crossing Improvement	33,865	
Bicycle House Remodeling	42,378	
IT - New Computer Wiring, City Hall	52,000	
New Sanitation Office Building - Add'l Funding	53,280	
City Hall Complex Renovations	489,449	
Pumper Tanker Purchase	585,000	

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
110.85000.816	42410	06/26/15	47247	SEVIER COUNTY HUMANE	30,000.00	.00
110.85000.816	42644	09/09/15	35223	NORVELL & POE, ENGIN	.00	22,145.00
110.85000.816	43184	03/16/16	47247	SEVIER COUNTY HUMANE	.00	30,000.00
110.85000.816	43287	04/21/16	57934	WHALEY & SONS, INC.	.00	179,102.00
Department 110.85000 Total Outstanding Purchase Orders					\$ 30,000.00	\$ 231,247.00

STORM WATER MANAGEMENT PROGRAM
PROPOSED PROJECTS
FY 2016 - 2017

Ski Mountain Road (Rip rap)	\$ 7,500.00
Glades Road at Proffitt Road (Tile Replcement)	3,500.00
Kates Road (Rip rap)	<u>4,000.00</u>
TOTAL:	<u>\$15,000.00</u>

GENERAL FUND - CIP

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
NON-DEPARTMENTAL				
IT - New Computer Wiring \$52,000				
City Hall Complex Renovations \$489,449				
FIRE				
Pumper Tanker Purchase \$585,000	Fire Hall Station #4 Property Purchase \$350,000			
Helicopter Landing Zone Acquisition/Const. \$50,000				
POLICE				
Radio Tower Equipment Bldg \$27,700				
Security Locks & ID Card System \$19,330				
Bicycle House Remodeling \$42,378				
Weapons Security & Storage Facility Update \$36,722				
Traffic Light #8 Pedestrian Crossing Imp. \$33,865				
SANITATION				
New Office Building \$53,280				

FISCAL YEAR 2017

110 GENERAL FUND

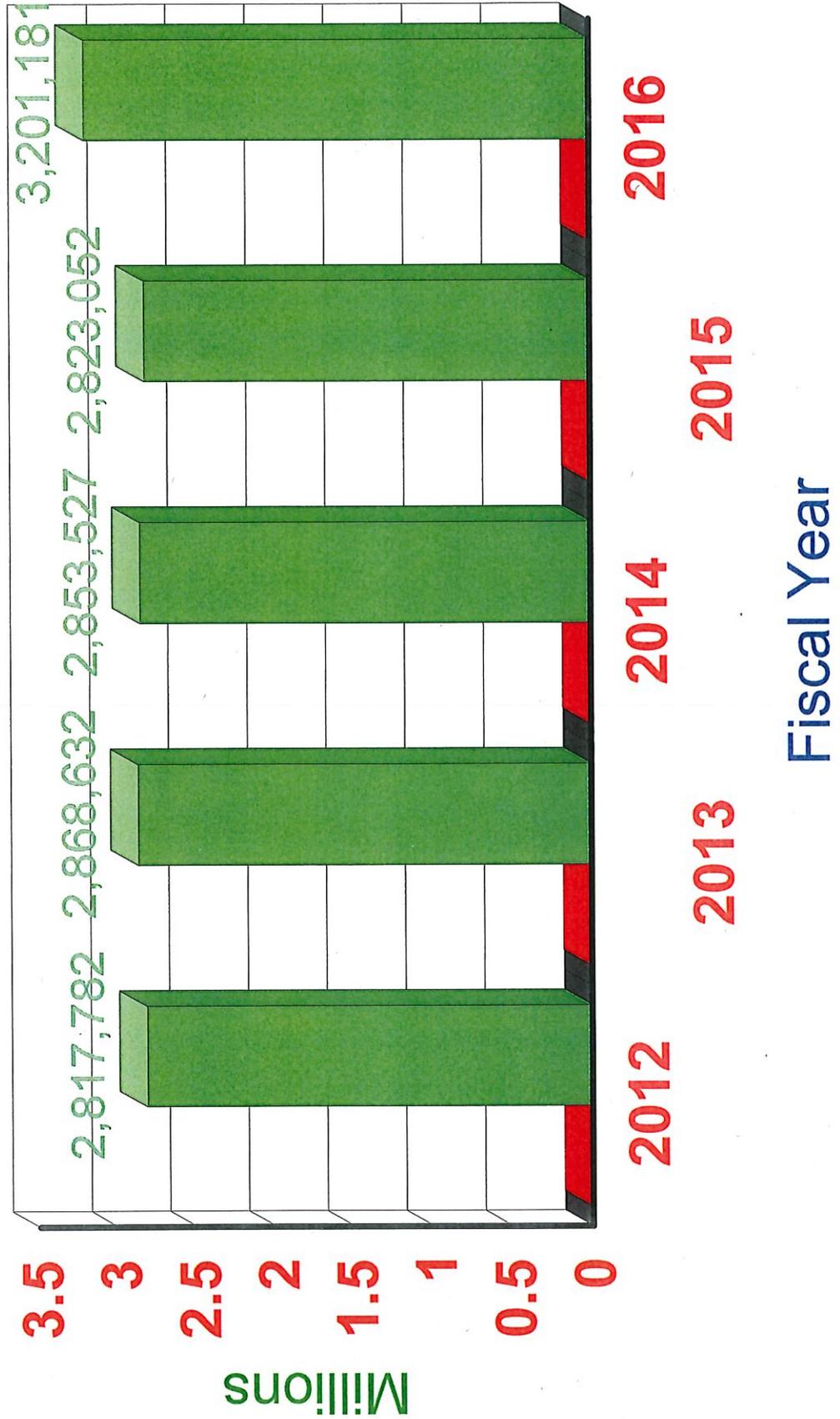
DEBT SERVICE REQUIREMENTS

Bonds	Int. Rate	Principal Due	Interest Due	Total Prin. & Int. Due	Remaining Principal	Remaining Interest	Total Principal & Interest Remaining
\$9,730,000 Gen Oblig Bonds Series 2012 Fire Truck Portion \$460,000 Dated 12/12/2012 110 - \$460,000 FireTruck 126 - \$9,270,000 Sports Complex	2.00%	50,000.00	6,700.00	56,700.00	260,000.00	16,400.00	276,400.00
TOTAL GENERAL FUND		<u>\$50,000.00</u>	<u>\$6,700.00</u>	<u>\$56,700.00</u>	<u>\$260,000.00</u>	<u>\$16,400.00</u>	<u>\$276,400.00</u>

PROPRIETARY FUNDS SECTION

Proprietary Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Sewer Sales Five Year Comparison



Water Sales Five Year Comparison



UTILITY FUNDS

Revenue Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
411.30000.000	WASTEWATER REVENUES	3,012,277	3,343,192	6,926,500
411.38000.000	***UTILITY OPERATING REVENUES***	2,995,878	3,321,612	3,381,000
411.38192.000	Penalties	15,280	11,073	12,000
411.38193.000	Connections	143,113	94,921	32,000
411.38194.000	Administrative Charge	14,433	14,438	14,500
411.38210.000	Sewer Sales	2,823,052	3,201,181	3,322,500
411.39000.000	*** OTHER FINANCING SOURCES ***	16,399	21,580	3,545,500
411.34910.000	Interest Income	14,751	10,886	12,000
411.35990.000	Miscellaneous Income	1,648	10,693	3,000
411.37705.000	Non-Cash Capital Contributions	0	0	0
411.39920.000	Sale Of Bonds	0	0	3,530,500
	From/(To) Operating Capital			0
	Total for Appropriation			6,926,500

412.30000.000	WATER REVENUES	2,844,221	2,864,531	2,821,900
412.38000.000	***UTILITY OPERATING REVENUES***	2,794,587	2,826,084	2,784,200
412.38110.000	Water Sales	2,582,199	2,665,757	2,691,000
412.38192.000	Penalties	14,817	10,452	11,700
412.38193.000	Connections	158,993	110,519	40,000
412.38194.000	Administrative Charge	29,127	29,121	31,000
412.38195.000	Cut Off/Reconnect	9,450	10,235	10,500
412.39000.000	*** OTHER FINANCING SOURCES ***	49,635	38,447	37,700
412.34910.000	Interest Income	479	1,534	1,700
412.35990.000	Miscellaneous Income	49,155	36,913	36,000
412.37705.000	Non-Cash Capital Contributions	0	0	0
	From/(To) Operating Capital			0
	Total for Appropriation			2,821,900

**BUDGET SUMMARY
UTILITY FUNDS**

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
<u>REVENUES</u>			
Wastewater Total for Appropriation	3,012,277	3,343,192	6,926,500
Water Total for Appropriation	2,844,221	2,864,531	2,821,900
Total	<u>5,856,498</u>	<u>6,207,723</u>	<u>9,748,400</u>
<u>EXPENDITURES</u>			
Wastewater Fund Total	2,059,387	2,205,651	5,742,715
Water Fund Total	1,959,100	2,247,713	2,471,536
Utility Maintenance Total	1,381,046	1,468,263	1,534,149
	<u>5,399,533</u>	<u>5,921,628</u>	<u>9,748,400</u>

411
WASTEWATER FUND

Program Information:

The Wastewater Fund is a self-supporting utility which collects and treats sewage. The operation of the plant and the various pump stations is contracted to Veolia Water North America with the collection system function remaining within the City's Utilities Maintenance Department. Capital Outlay Projects proposed in this Fund are prioritized and funded according to the utility's available revenues and usage of fund balance.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
411.31010.000 OPERATIONS OF UTILITIES	2,035,414	2,098,925	2,197,215
411.31010.400 ***MAINTENANCE***	25,451	41,082	28,500
411.31010.401 Machinery Maintenance	22,470	38,013	25,000
411.31010.402 Buildings & Grounds Maintenance	2,981	3,069	3,500
411.31010.600 ***GENERAL SERVICES***	157,805	145,846	183,800
411.31010.602 Audit	13,008	14,000	14,500
411.31010.608 Contracted Services	99,601	82,973	112,000 *
411.31010.620 General Liability Insurance	25,423	28,000	32,000
411.31010.631 Utilities	4,874	4,536	4,500
411.31010.636 Property & Casualty Insurance	3,309	4,500	7,000
411.31010.645 Billing Expense	11,589	11,838	13,800
411.31010.700 ***CONTINGENCY***	1,844,459	1,815,460	1,859,015
411.31010.217 Note/Bond Issue Costs	0	0	0
411.31010.703 Miscellaneous	0	0	0
411.31010.707 Debt Service Principal	525,000	484,622	484,622
411.31010.708 Debt Service Interest	28,976	14,539	14,539
411.31010.749 Debt Service - Paying Agent Fee	0	0	0
411.31010.718 Property Taxes	5,737	5,737	5,750
411.31010.736 Sewer Plant Operation Contract	1,284,745	1,310,563	1,354,104
411.31010.773 Bad Debt Expense	0	0	0
411.31010.800 ***CAPITAL OUTLAY***	7,699	96,535	125,900
411.31010.816 Equipment Purchase/Replacement	7,699	96,535	125,900 **
* Includes Sewer Plant Consultation	37,500		
** Primary Clarifier Bearings	11,000		
Replace Outside Lighting	5,400		
Highlands #2 Lift Station SCADA	10,000		
Post Office Lift Station Pump	8,000		
T2 RAS Pump Replacement	16,500		
Sewer Camera Equipment	25,000		
Pickup Trucks (2)	50,000		
Total	<u>125,900</u>		

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
411.31030.000 CAPITAL OUTLAY	23,973	106,727	3,545,500
411.31030.835 System Extensions	0	0	0
411.31030.855 Capital Improvements Program	9,966	0	730,500 *
411.31030.869 Connections to System	5,156	2,197	15,000
411.31030.882 State Bridge Proj Line Relocation	1,406	0	0
411.31030.883 Digester Roof Replacement	7,446	104,530	2,800,000
411.31030.885 Low Gap Extension Phase 1	0	0	0
* Dudley Creek Rehab	420,500		
Leconte Creek Rehab	150,000		
River Road Upper End Rehab	160,000		
	<u>730,500</u>		

Budget Information Totals

	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
Operations Total	2,035,414	2,098,925	2,197,215
Capital Outlay Total	<u>23,973</u>	<u>106,727</u>	<u>3,545,500</u>
Wastewater Fund Total	2,059,387	2,205,651	5,742,715

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
411.31010.608	43549	06/30/16	4650	BURR & FORMAN LLP	.00	30,000.00
411.31010.645	42637	09/08/15	1727	ARISTA INFORMATION S	.00	977.27
411.31010.816	42996	07/06/16	44235	RAIN FOR RENT	.00	3,466.02
411.31010.816	43284	04/14/16	5505	CDJR OF COLUMBIA TN	.00	50,372.00
411.31010.816	43466	06/09/16	34239	NEDROW & ASSOCIATES,	.00	14,200.00
411.31010.816	43552	06/30/16	22601	ISCO, INC.	.00	4,700.00
Department 411.31010 Total Outstanding Purchase Orders					\$.00	\$ 103,715.29

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
411.31030.869	43558	06/30/16	18501	HD'SUPPLY WATERWORKS	.00	4,655.50
411.31030.883	42647	09/10/15	31411	MCGILL ASSOCIATES, P	.00	180,970.00
411.31030.883	43550	06/30/16	31411	MCGILL ASSOCIATES, P	.00	26,500.00
Department 411.31030 Total Outstanding Purchase Orders					\$.00	\$ 212,125.50

412
WATER FUND

Program Information:

The Water Fund is a self-supporting utility that purifies and distributes water to residential and commercial users. Capital Outlay Projects proposed in this Fund are prioritized and funded according to the utility's available revenues and usage of fund balance.

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
412.31010.000	OPERATIONS OF UTILITIES	1,880,869	2,017,348	2,183,836
412.31010.100	***PERSONNEL COSTS***	542,642	559,834	575,879
412.31010.111	Salaries, Classified	342,928	353,577	360,031
412.31010.112	Salaries, Temporary	7,172	3,028	7,500 *
412.31010.113	Salaries, Other	22,545	20,706	20,000
412.31010.204	Uniforms	1,465	1,400	1,600
412.31010.607	Car Allowance	12,336	10,392	10,392
412.31010.609	Workers Compensation Insurance	13,239	13,389	14,000
412.31010.621	Hospitalization Insurance	41,130	43,311	45,514
412.31010.623	Dental Insurance	2,547	2,574	2,617
412.31010.629	Life, AD&D, Disability Insurance	1,593	1,588	1,509
412.31010.704	Payroll Taxes	30,567	30,344	31,375
412.31010.706	Retirement	60,463	60,266	61,561
412.31010.728	Longevity Pay	17,670	19,258	19,780
412.31010.200	***SUPPLIES***	162,128	145,593	172,650
412.31010.201	Office Supplies	8,495	4,826	5,000
412.31010.202	Janitorial Supplies	1,096	1,003	900
412.31010.203	Vehicle Operation	414	294	750
412.31010.206	Safety Equipment	1,116	2,593	3,000
412.31010.207	Tools	1,543	2,433	3,000
412.31010.211	Chemical Supplies	136,616	121,368	145,000
412.31010.213	Laboratory	12,847	13,075	15,000
412.31010.400	***MAINTENANCE***	44,209	80,640	63,000
412.31010.401	Machinery Maintenance	8,776	30,263	25,000
412.31010.402	Buildings & Grounds Maintenance	1,887	2,180	2,000
412.31010.404	Vehicle Maintenance	533	2,598	1,000
412.31010.406	Communication System Maintenance	155	150	500
412.31010.410	Water Tank Maintenance	32,858	45,449	34,500

* Fire Hydrant Maintenance Worker

Operations of Utilities ... continued

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
412.31010.600	***GENERAL SERVICES***	762,472	788,884	975,807
412.31010.601	Telephone	15,699	13,498	13,500
412.31010.602	Audit	12,888	14,000	14,500
412.31010.604	Consultation	8,700	0	0
412.31010.606	Travel	0	0	1,000
412.31010.608	Contracted Services	96,506	93,454	251,944 *
412.31010.619	Purchase of Water from Pigeon Forge	272,100	311,474	318,063
412.31010.620	General Liability Insurance	17,429	20,000	23,000
412.31010.630	Education	2,075	1,861	5,000
412.31010.631	Utilities	306,912	302,416	310,000
412.31010.636	Property & Casualty Insurance	18,199	20,343	25,000
412.31010.645	Billing Expense	11,964	11,838	13,800
412.31010.700	***CONTINGENCY***	299,419	373,623	298,500
412.31010.217	Note/Bond Issue Costs	0	0	0
412.31010.703	Miscellaneous	0	0	0
412.31010.707	Debt Service Principal	260,000	340,378	275,000
412.31010.708	Debt Service Interest	33,136	26,961	17,750
412.31010.749	Debt Service - Paying Agent Fee	706	706	0
412.31010.718	Property Taxes	5,577	5,577	5,750
412.31010.800	***CAPITAL OUTLAY***	70,000	68,774	98,000
412.31010.816	Equipment Purchase/Replacement	70,000	68,774	98,000 **

* Includes:

Sevier Water Board	176,344
Engineering - Ski Mtn Water Tank #3	35,000

** Chemical Storage Tank Replacement	15,000
Water Plant Flat Roof Replacement	25,000
Ridge Road Pump Impeller Replacement	7,500
Montgomery Woods Pump Replacement	10,000
Assembly Grounds Pump Improvements	15,000
Ranmore Drive Pump Station - Pump Improv	25,500
	98,000

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
412.31030.000	CAPITAL OUTLAY	78,231	230,365	287,700
412.31030.813	Shilling Center Remodel	2,474	8,302	0
412.31030.835	System Extensions	0	0	0
412.31030.855	Capital Improvements Program	75,757	139,264	0
412.31030.869	Connections to System	0	18,319	25,000
412.31030.882	State Bridge Proj Line Relocation	0	0	0
412.31030.890	2 Inch Pipe Replacement	0	64,481	236,000 *
412.31030.892	AC Pipe Replacement	0	0	26,700

* Additional Pipe Replacement Due to Paving Program

Budget Information Totals

	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
Operations Total	1,880,869	2,017,348	2,183,836
Capital Outlay Total	78,231	230,365	287,700
Water Fund Total	1,959,100	2,247,713	2,471,536

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
412.31010.211	43063	01/28/16	10206	DYCHO, INC.	.00	4,153.39
412.31010.211	43309	04/26/16	4348	BRENNTAG MID-SOUTH,	.00	1,736.58
412.31010.211	43548	06/30/16	10206	DYCHO, INC.	.00	1,970.90
412.31010.404	43537	06/29/16	48703	STOWERS MACHINERY CO	.00	2,426.00
412.31010.608	43333	05/09/16	28601	LAND-AIR COMMUNICATI	.00	359.10
412.31010.608	43559	06/30/16	5223	CAMEL MANUFACTURING	.00	3,600.00
412.31010.630	43102	02/11/16	49864	TENNESSEE ASSOCIATIO	.00	665.00
412.31010.645	42637	09/08/15	1727	ARISTA INFORMATION S	.00	977.27
412.31010.816	43310	04/27/16	33857	NATIONAL TANK OUTLET	.00	4,490.00
412.31010.816	43541	06/29/16	18501	HD SUPPLY WATERWORKS	.00	4,875.50
Department 412.31010 Total Outstanding Purchase Orders					\$.00	\$ 25,253.74

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
412.31030.855	42448	07/01/15	6648	CONSOLIDATED PIPE &	4,365.85	.00
412.31030.855	43417	06/01/16	53335	UNITED RENTALS (NORT	.00	1,409.00
412.31030.855	43445	06/05/16	6648	CONSOLIDATED PIPE &	.00	3,281.60
412.31030.855	43465	06/09/16	6648	CONSOLIDATED PIPE &	.00	1,417.30
412.31030.855	43474	06/09/16	56601	VULCAN MATERIALS FIN	.00	3,887.97
412.31030.855	43475	06/09/16	7845	DALE PARTON TRUCKING	.00	3,000.00
412.31030.855	43512	06/23/16	48703	STOWERS MACHINERY CO	.00	4,539.00
412.31030.869	43370	05/12/16	6016	C.I. THORNBURG CO. I	.00	2,946.00
412.31030.869	43491	06/20/16	6016	C.I. THORNBURG CO. I	.00	709.12
412.31030.890	43417	06/01/16	53335	UNITED RENTALS (NORT	.00	1,409.00
Department 412.31030 Total Outstanding Purchase Orders					\$ 4,365.85	\$ 22,598.99

413
UTILITY MAINTENANCE

Program Information:

The Utilities Maintenance Department is established to consolidate the maintenance of the Water and Wastewater facilities. Revenues from this Department are derived from the respective utilities.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
413.31020.000 MAINTENANCE TO SYSTEM	1,381,046	1,468,263	1,534,149
413.31020.100 ***PERSONNEL COSTS***	1,213,350	1,246,301	1,323,249
413.31020.111 Salaries, Classified	805,991	834,141	881,257
413.31020.113 Salaries, Other	24,884	20,706	24,000
413.31020.131 Workers Comp Deductible	450	304	2,000
413.31020.132 Safety Incentive Program	89	199	250
413.31020.204 Uniforms	2,172	2,847	3,600
413.31020.609 Workers Compensation Insurance	19,712	19,936	21,000
413.31020.621 Hospitalization Insurance	103,081	108,278	113,786
413.31020.623 Dental Insurance	6,381	6,434	6,542
413.31020.629 Life, AD&D, Disability Insurance	1,705	3,781	3,702
413.31020.704 Payroll Taxes	66,587	66,235	74,667
413.31020.706 Retirement	137,738	140,475	144,606
413.31020.728 Longevity Pay	44,559	46,689	47,839
413.31020.200 ***SUPPLIES***	43,465	39,388	39,200
413.31020.201 Office Supplies	3,850	4,059	4,000
413.31020.202 Janitorial Supplies	1,057	1,189	1,200
413.31020.203 Vehicle Operation	28,338	22,933	22,500
413.31020.206 Safety Equipment	5,129	5,657	6,000
413.31020.207 Tools	5,091	5,550	5,500
413.31020.400 ***MAINTENANCE***	119,503	179,546	165,000
413.31020.401 Machinery Maintenance	2,311	1,860	3,000
413.31020.402 Buildings & Grounds Maintenance	7,511	3,318	5,500
413.31020.404 Vehicle Maintenance	42,119	48,891	40,000
413.31020.406 Communication System Maintenance	0	0	1,000
413.31020.408 Water System Maintenance	18,546	39,520	40,500
413.31020.409 Wastewater System	49,016	85,956	75,000
413.31020.600 ***GENERAL SERVICES***	3,998	2,832	6,000
413.31020.601 Telephone	2,173	809	1,800
413.31020.606 Travel	0	0	0
413.31020.617 Dues & Subscriptions	279	632	2,500 *
413.31020.630 Education	1,545	1,390	1,700
413.31020.700 ***CONTINGENCY***	730	197	700
413.31020.703 Miscellaneous	730	197	700

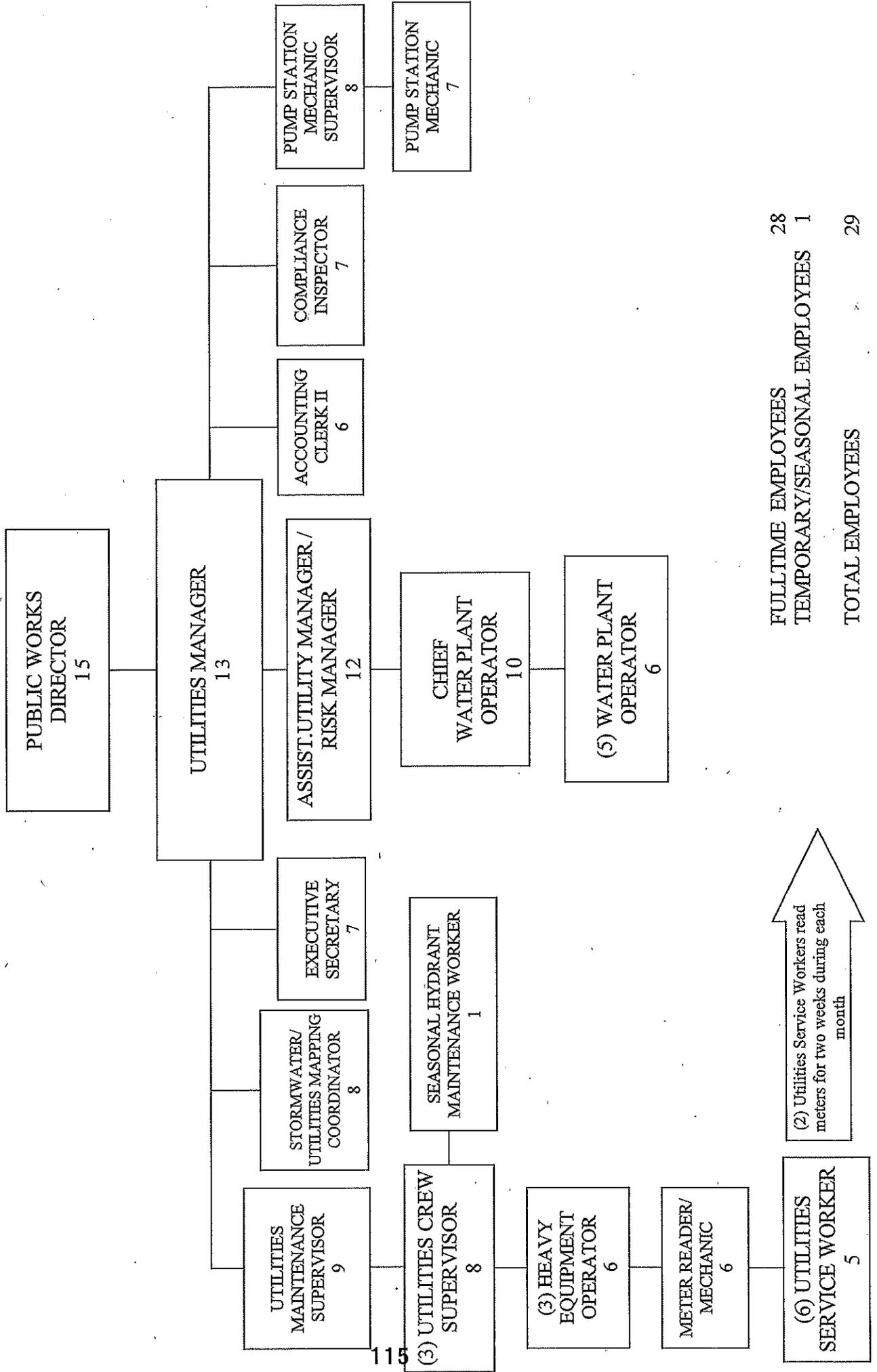
* Includes TN Assoc of Utilities Districts (TAUD) Membership

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
413.31020.402	43137	02/26/16	30008	LOWE'S HOME CENTERS,	.00	1,755.00
413.31020.408	43551	06/30/16	6016	C.I. THORNBURG CO. I	.00	5,089.00
413.31020.409	43072	01/28/16	48274	SOUTHERN PIPE & SUPP	.00	780.84
Department 413.31020 Total Outstanding Purchase Orders					\$.00	\$ 7,624.84

411 - 413 UTILITIES



FULLTIME EMPLOYEES 28
 TEMPORARY/SEASONAL EMPLOYEES 1
 TOTAL EMPLOYEES 29

(2) Utilities Service Workers read meters for two weeks during each month

WASTE WATER FUND - CIP

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
WWTP Expansion Improvements \$2.75M	WWTP Expansion Improvements \$244,500	WWTP Expansion Improvements \$977,500	WWTP Expansion Improvements \$10.94M	Ski Mtn. Phase 2.1 \$532,500
Dudley Creek Ph. 1 Sewer Rehabilitation \$420,500	Glades/Cashmere Ln. Lift Sta. \$42,500	Dudley Creek Ph. 2 Sewer Rehabilitation \$1.3M	Roaring Fork Rehab. \$825,650	
River Road Upper End Rehabilitation \$147,000	Glades Rd/Watson Dr. Lift Station Generator \$59,500	Baskins Creek Rehab. \$815,000	Flicker to Cardinal Drive Ext. \$52,000	
LeConte Creek Rehab \$140,800	Parkway & East Parkway @ Light #3 \$330,500		Ski Mtn. Phase 1 \$2.05M	
PROJECTS AFTER 2021				
Low Gap Phase II \$841,000	Glades Ext. Ph. IV \$1.18M	Ski Mtn. Phase 2.2 \$502,000	Ski Mtn. Phase 2.3 \$568,500	Morton Drive \$81,030
Shieldsview Extension \$665,784	Parton Drive Ext. \$124,276	Ownby Circle/Cole Lane \$98,000	Silverbell Heights \$729,000	Hwy. 321 Lift Station Ph. II \$439,621M
Smoky View Extension \$53,000	Ownby Circle/Crescent Dr. \$178,203	Stott Lane \$37,700	Mountain Drive Ext. \$201,372	Little Fox Road \$84,653
Ridge Rd. & Kingsridge \$987,820	Glades Rd. @ Watson Dr. to Buckhorn \$500,000	Kates Road \$100,062		

WATER FUND - CIP

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Ski Mtn. System #3 Tank Replacement \$308,000	Main System Reservoir \$1.3M	Ski Mtn. Pump Station #1 \$72,000	Ski Mtn. System #4 \$452,400	Ski Mtn. System #1 \$522,150
Water Tank SCADA \$108,500	Low Gap System Imp. \$294,500	Assembly Grounds Pump Station \$60,100	Silverbell System Improvements \$625,500	Ski Mtn. System #2 \$239,000
North Tank Waterline Connector \$140,500	Maintenance Storage Bldg. \$57,000	Winfield Heights Loop Connector \$58,500		
Water Plant Roof Replacement \$36,000		Glades & Buckhorn Rd. Ext. \$398,100		
Automated Meter Reading System 1.7M		Assembly Grounds Tank & System Imp. \$409,200		
Water Treatment Plant Facility Imp. \$150,000	Water Treatment Plant Facility Imp. \$125,000	Water Treatment Plant Facility Imp. \$95,000	Water Treatment Plant Facility Imp. \$275,000	Water Treatment Plant Facility Imp. \$95,000
AC Pipe Replacement \$211,000	AC Pipe Replacement \$268,000	AC Pipe Replacement \$242,000	AC Pipe Replacement \$303,000	AC Pipe Replacement \$282,000
2" Galvanized Pipe Replacement \$50,000	2" Galvanized Pipe Replacement \$50,000	2" Galvanized Pipe Replacement \$50,000	2" Galvanized Pipe Replacement \$50,000	2" Galvanized Pipe Replacement \$50,000
PROJECTS AFTER 2021				
Water Treatment Plant Facility Imp. \$335,000	AC Pipe Replacement \$460,000	2" Galvanized Pipe Replacement \$1.1M	Ski Mtn. System #3 \$295,000	Ski Mtn. System #5 \$628,300
Ski Mtn. System #6 \$43,750	Autumn Lane \$69,375	Hidden Vally Road \$93,750	Kates Road Extension \$51,250	North Mountain Trail Extension \$467,500
Glades to Buckhorn Extension \$311,600	Assembly Grounds Tank & System Imp. \$275,000			

FISCAL YEAR 2017

412 WATER FUND

DEBT SERVICE REQUIREMENTS

Bonds	Int. Rate	Principal Due	Interest Due	Total Prin. & Int. Due	Remaining Principal	Remaining Interest	Total Principal & Interest Remaining
\$1,500,000 - Series 2010 General Obligation Bonds Dated 12/01/2010 (Water - \$350,000; Sewer - \$1,150,000)	2.0% - 3.0%	175,000.00	5,250.00	180,250.00	0.00	0.00	0.00
6,325,000 - Series 2013A Gen Oblig Refunding Bonds Water Portion - \$900,000 CIP Portion - \$1,235,000 CIP Portion - \$4,190,000	2.00%	100,000.00	12,500.00	112,500.00	525,000.00	32,200.00	557,200.00
TOTAL WATER FUND		\$275,000.00	\$17,750.00	\$292,750.00	\$525,000.00	\$32,200.00	\$557,200.00

SPECIAL REVENUE FUNDS SECTION

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law to expenditures for specific purposes.

STATE STREET AID FUND

Program Information:

The revenues for this Fund are derived from the State Shared Motor Fuel Taxes. These Taxes are distributed to the City on the basis of Premier Resort City status. The expenditures for this Fund are restricted by State Law to street and bridge related expenditures.

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
121.30000.000 REVENUES	569,364	2,217,473	1,558,474
121.33001.000 *** INTERGOVERNMENTAL REVENUES ***	229,322	238,919	238,847
121.33550.000 State City Street & Trans. Funds	208,202	216,879	217,123
121.33551.000 Additional 3 Cent Gas Tax	21,121	22,040	21,724
121.34000.000 *** USE OF MONEY & PROPERTY ***	0	0	0
121.34910.000 Interest Income	0	0	0
121.36000.000 *** INTRAFUND TRANSFERS ***	340,042	1,978,554	1,319,627
121.36827.000 Transfers From Other Funds	340,042	1,978,554	1,319,627
		(964,101)	0
From/(To) Fund Balance			
Total for Appropriation			1,558,474

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
121.71000.000 STREET DEPARTMENT	678,084	1,253,372	1,558,474
121.71000.400 ***MAINTENANCE***	104,235	35,139	130,450
121.71000.424 Street Repair & Maintenance	9,160	4,804	8,500
121.71000.427 Traffic Signal Maintenance	7,929	3,805	31,950 *
121.71000.428 Street Striping & Painting	87,145	26,530	90,000
121.71000.800 ***CAPITAL OUTLAY***	573,850	1,218,233	1,428,024
121.71000.801 Retaining Walls-Roads	0	0	0
121.71000.808 Bridge Replacement Engineering	0	0	0
121.71000.816 Equipment Purchase/Replacement	0	0	0
121.71000.843 Bridge Replacement - Local Share	0	0	0
121.71000.873 Holt Park Bridge Underground Util	0	0	0
121.71000.875 Street Improvement Program	573,850	1,218,233	1,428,024 **
* 7 New Traffic Signals Loops		10,500	
Upgrade Traffic Signals		6,950	
14 PED Signals		6,000	
Normal Maintenance		8,500	
Total		<u>31,950</u>	
** Includes Paving and Milling of Post Office/City Hall Road and Parking Areas			73,000

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
121.71000.424	43294	04/21/16	3703	BLALOCK & SONS, INC.	.00	1,127.94
121.71000.427	43479	06/14/16	51172	TRANSPORTATION CONTR	.00	2,995.00
121.71000.427	43527	06/25/16	40740	PROGRESSION ELECTRIC	.00	1,300.00
121.71000.428	42971	12/18/15	48804	SUPERIOR PAVEMENT MA	.00	52,106.73
121.71000.875	43199	03/22/16	3703	BLALOCK & SONS, INC.	.00	898,051.02
Department 121.71000 Total Outstanding Purchase Orders					\$.00	\$ 955,580.69

**RESURFACED ROADS
FY 2015/2016**

<u>Road</u>	<u>Description</u>	<u>Miles</u>	<u>Cost</u>
Arbon Court	Arbon Drive to Deadend	0.25	\$ 18,701.00
Arbon Drive	South Baden Drive to St. Mortiz Drive	0.42	39,144.00
Arbon Lane North	South Baden Drive to Deadend	0.17	19,417.00
Autumn Trail Way	Mountain Drive to Deadend	0.06	2,624.00
Bow Tie Lane	Mills Park Road to Deadend	0.07	6,639.00
Bruce Road	East Parkway to Glades Road	1.48	139,391.00
Cartertown Road	Ridge Road to County Line	1.06	85,596.00
Circle Drive	Cherokee Orchard to Baskins Creek Road	0.34	26,171.00
Cliff Branch Rd	Wiley Oakley Drive to County Line	0.46	43,066.00
Cole Hollow Road - 2	Sidneys Way to Deadend	0.15	13,841.00
Cole Lane - 2	Section 1 to County Line	0.80	72,876.00
Cook Drive	Ski Mountain Road to Deadend	0.08	8,489.00
Crest Drive	Ivy Drive to Deadend	0.08	11,560.00
Crest View Drive	Ridge Road to Deadend	0.18	9,713.00
Davenport Road - 1	Circle Drive to Windswept Road	0.25	19,488.00
Deerfoot Drive	King Ridge Road to Deadend	0.39	41,451.00
Eagle Trail	Grouse Trail to Deadend	0.23	22,949.00
Echo Place	Zurich Road to Hieden Drive	0.09	9,399.00
Franklin Drive	Highland Drive to Highland Drive	0.26	14,895.00
Garrett Drive	Wiley Oakley Drive to Ski View Drive	0.43	39,373.00
Hidden Hills Road - 3	Oriole Road to Proffitt Road	0.34	25,808.00
Highland Drive W.	Powdermill Road to Franklin Drive	0.27	14,351.00
King Drive	Bruce Road to Bruce Road	0.11	12,264.00
King Ridge Road	Dudley Creek Road to Deerfoot Drive	0.41	35,857.00
King Road - 3	Glades Road to King Road One Way	0.23	16,070.00
Kings Way	Beanstalk Road to Deadend	0.54	41,730.00

**RESURFACED ROADS
FY 2015/2016**

<u>Road</u>	<u>Description</u>	<u>Miles</u>	<u>Cost</u>
Moody Drive	Ownby Drive to Deadend	0.21	17,982.00
Nordic Circle	St. Moritz Drive to Deadend	0.08	8,626.00
Nordic Drive	South Baden Drive to Zermatt Drive	0.18	22,852.00
Ownby Circle - 2	412 Ownby Circle to Shields View Road	0.37	37,844.00
Parton Drive	Glades Road to Carter Plaza	0.33	29,228.00
Poplar Lane	East Parkway to Deadend	0.37	29,876.00
Roaring Fork Extension	East Parkway to Roaring Fork Road	0.06	5,270.00
Roaring Fork Road - 1	East Parkway to Ely Mill	0.85	70,915.00
Saint Moritz Drive	Arbon Drive to Park Line Drive	0.62	52,764.00
Ski View Drive - 1	Wiley Oakley Drive to Section 2	0.22	34,000.00
Skyline Drive	Glades Road to Cedar Lane	0.55	42,744.00
Smoky Mountain Court	Saint Moritz Drive to Deadend	0.05	2,120.00
South Baden Court	South Baden Drive to Deadend	0.04	2,995.00
South Baden Drive	Ski Mountain Road to Zurich Road	0.76	62,927.00
Zurich Road - 1	North Baden Drive to Zurich Court	1.04	2,801.00
Totals:		14.88	\$ 1,213,807.00

**REMAINING ROADS TO BE RESURFACED
FY 2015/2016 BUDGET**

<u>Road</u>	<u>Description</u>	<u>Miles</u>	<u>Cost</u>
Alta Vista	Ely Road to Ellis Ogle Road	0.25	\$16,255.00
Bellaire Lane	Historic Nature Trail/Airport Road to Reagan Drive	0.08	7,280.00
Benson Lane	Baksins Creek Road to Deadend	0.07	5,539.00
Dudley Creek - 1	Parkway to Dudley Creek Bridge	0.02	5,707.00
Glades Road	East Parkway to Buckhorn Road	3.20	300,250.00
Greystone Heights - 1	Parkway to Campbell Lead Road	0.92	93,880.00
Hemlock Street -1	Parkway to Hill Street	0.30	30,461.00
Hickam Hollow Road	East Parkway to Deadend	0.15	9,535.00
Laurel Ave	Red Bud Lane to Deadend	0.18	10,545.00
LeConte Creek Road	Parkway to Deadend	0.06	6,972.00
Long Branch Road	River Road to Deadend	0.33	41,193.00
Maples Lane	Parkway to River Road	0.08	8,782.00
McCarter Road - 2	Reagan Drive to Popular Lane	0.17	17,618.00
Medlin Drive	Laurel Avenue to Deadend	0.06	5,572.00
Newman Court	Newman Road to Deadend	0.13	10,484.00
Newman Road -1	East Parkway to Bridge	0.09	11,095.00
Reagan Lane	Reagan Drive to W. Holly Ridge Road	0.09	6,751.00
Ski Mountain Road - 1	Parkway to Wiley Oakley Drive	1.62	200,146.00
Trinity Lane	Historic Nature Trail/Airport Road to McCarter Rd.	0.14	12,090.00
Widdows Knob Road	Cherokee Orchard to Deadend	0.20	15,111.00
Zuirch Road - 1	North Baden Drive to Zurich Court	1.04	70,832.00
Total:		<u>9.18</u>	<u>\$886,098.00</u>

**PROPOSED ROADS TO BE RESURFACED
FY 2016/2017**

<u>Road</u>	<u>Description</u>	<u>Miles</u>	<u>Estimated Cost</u>
Allen Lane	Branson Drive to Deadend	0.03	\$ 2,210.00
Autumn Lane	Glades Road to Deadend	0.54	36,593.00
Beanstalk Road	Kings Ridge Road to Kings Way	0.43	40,970.00
Branson Drive	Glades Road to Ownby Drive	0.23	21,086.00
Brent Hills Blvd.	P A Proffitt Road to Deadend	0.13	10,899.00
Campbell Lead Road - 3	Chairlift to Greystone Heights	0.49	49,304.00
Carter Plaza	Parton Drive to Deadend	0.22	14,810.00
Cedar Lane	Skyline Drive to Cole Lane	0.24	19,326.00
Chewase Drive	830 Chewase Drive to Deadend	0.25	24,462.00
Church Street	Hil Top Road to Deadend	0.09	9,621.00
Cross Road	River Road to Oak Street	0.03	3,977.00
Elbow Lane	Proffitt Road to Deadend	0.08	5,371.00
Esslinger Drive	Low Gap Road to Deadend	0.50	37,797.00
Flicker Lane	Cardinal Drive to Deadend	0.15	11,848.00
Gatlin Drive	Bruce Road to Lon Road	0.68	58,138.00
Highland Drive East	Glades Road to Deadend	0.32	28,680.00
Holston Drive - 2	Chewase Drive to Gravel Section	0.06	4,486.00
Kates Road	Kates Road to Deadend	0.04	4,151.00
Laurel Road East	East Parkway to Deadend	0.11	9,899.00
Lewis Clabo Road	Roaring Fork Road to Deadend	0.15	14,165.00
Little Caney Road	Popular Lane to Deadend	0.19	12,107.00
Luzerne Drive	Zurich Road to Zurich Road	1.04	76,266.00
Morton Drive	Glades Road to Deadend	0.18	15,620.00
North Baden Drive	Ski Mountain Road to South Baden Drive	0.47	48,971.00
North Ownby Drive - 2	Left Road Fork to Deadend	0.06	5,078.00
Oak Drive	Locust Street to Deadend	0.15	12,830.00
Oakley Heights Road - 2	Innsbrook Drive to Deadend	0.06	6,202.00
Ogle Road - 1	Proffitt Road to Mills Park Road	0.11	14,652.00
Old Cartertown Road	Ridge Road to Deadend	0.59	59,325.00
Old Ridge Road	Ridge Road to Deadend	0.17	15,152.00

**PROPOSED ROADS TO BE RESURFACED
FY 2016/2017**

<u>Road</u>	<u>Description</u>	<u>Miles</u>	<u>Estimated Cost</u>
Oriole Road	Hidden Hills Road to Deadend	0.09	9,927.00
Patterson Lane	Proffitt Road to Deadend	0.19	14,882.00
Perry Drive	Davenport Road to Deadend	0.13	11,994.00
Point Place	North Ownby Drive to Deadend	0.03	1,986.00
Popular Lane	Reagan Drive to McCarter Road	0.07	8,064.00
Pritchard Drive	North Ownby Drive to Deadend	0.06	5,320.00
Proffitt Road - 2	Roundabout to Ogle Road	0.48	49,129.00
Proffitt Road - 3	Ogle Road to Glades Road	0.51	49,510.00
River Road - 2	Long Branch Road to National Park Line	0.26	64,400.00
Robin Lane	King Road to Deadend	0.13	13,844.00
San Remo Drive	Hieden Drive to Deadend	0.13	11,722.00
Selma Lane	Selma Drive to Deadend	0.03	1,694.00
Silverbell Heights	Silverbell Lane to Deadend	0.48	42,424.00
Silverbell Lane -1	Roaring Fork Road to Silverbell Heights	0.21	23,730.00
Silverbell Lane - 2	Silverbell Heights to Deadend	0.14	10,879.00
Ski Mountain Road - 1	Parkway to Wiley Oakley Drive	1.62	15,080.00
Ski View Drive	Section 1 to Deadend	1.56	166,987.00
Sleepy Hollow Road	East Parkway to Deadend	0.16	23,968.00
Smoky View Road	Greystone Heights to Deadend	0.48	34,410.00
Thompson Road	Alta Vista Drive to Deadend	0.17	16,437.00
Tower Road	Rattlesnake Hollow to Deadend	0.14	11,648.00
Walnut Road - 2	Bruce Road to Glades Road	0.11	10,183.00
Water Tower Road	East Parkway to Deadend	0.28	18,157.00
Wiley Oakley Drive - 1	Ski Mountain Road to 4-Way Stop	0.30	31,462.00
Winfield Heights	Long Branch Road to Deadend	0.30	30,890.00
Totals:		15.85	1,352,723.00

SPECIAL REVENUE/CAPITAL IMPROVEMENTS FUND

Program Information:

The Special Revenue/Capital Improvements Fund was created with the adoption of the 1.5% Restaurant Tax and the .25% increase in the Gross Receipts Tax. During Fiscal Year 2004, a 2% Amusement Tax was implemented with the revenues being recorded in this Fund. The expenditures of this Fund are partially earmarked for the Five (5) Year Capital Improvements Program of the City. One half of 1/4 of the Gross Receipts Tax increase and 1% of the Amusement Tax is earmarked for direct advertising and transferred to the TDA/GCVB for that purpose.

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
122.30000.000 REVENUES	5,731,979	6,018,272	5,765,013
122.31000.000 *** LOCAL TAXES ***	4,570,723	4,859,710	4,859,710
122.31820.000 Gross Receipts Tax	1,517,944	1,626,755	1,626,755
122.31822.000 Amusement Tax	1,098,056	1,241,238	1,241,238
122.33200.000 Restaurant Tax	1,954,724	1,991,717	1,991,717
122.34000.000 *** USE OF MONEY & PROPERTY ***	759,243	656,432	663,932
122.34910.000 Interest Income	11,843	11,532	11,532
122.34912.000 GREENS FEES ADD ON FOR C.I.P.	147,400	144,900	152,400
122.35124.000 Parking Lot Income	500,000	500,000	500,000
122.35911.000 Advertising Fees	0	0	0
122.35990.000 Miscellaneous Income	100,000	0	0
122.36000.000 *** INTRAFUND TRANSFERS ***	0	0	0
122.36830.000 From Grant Financed Project Fund	0	0	0
122.36994.000 From Public Works Projects Fund	0	0	0
122.37700.000 *** Contributions & Donations ***	402,013	502,130	241,371
122.33223.000 Sevier Cnty Youth Sports Contributi	187,285	239,487	0
122.33224.000 Pedestrian Bridge Project	0	0	0
122.37704.000 Underground Assessments/Contracts	214,728	262,643	241,371
122.39000.000 *** OTHER FINANCING SOURCES ***	0	0	0
		From/(To) Fund Balance	0
			(177,074)
		Total for Appropriation	5,765,013

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
122.40000.000 \$\$\$ EXPENDITURES \$\$\$	5,788,242	5,841,197	5,765,013
122.21600.000 BONDS AND INTEREST PAYABLE	2,744,543	2,734,218	2,758,858
122.21600.217 Note/Bond Issue Costs	0	0	0
122.21600.707 Debt Service Principal	2,185,000	2,220,000	2,290,000
122.21600.708 Debt Service Interest	557,586	512,258	466,658
122.21600.721 Pymt To Refunded Bond Agent	0	0	0
122.21600.749 Debt Service - Paying Agent Fee	1,958	1,960	2,200
122.26000.000 NONDEPARTMENTAL	1,087,703	800,035	641,900
122.26000.604 Consultation	0	0	0
122.26000.608 Contracted Services	15,276	1,745	0
122.26000.611 Youth Sports Park Facility Mgt	1,072,427	798,290	641,900
122.26500.000 ***OPERATING TRANSFERS OUT***	1,919,907	2,278,514	2,324,405
122.26500.778 To Public Works Const. Fund	425,044	784,995	810,119
122.26500.783 To Tourism Fund	1,313,224	1,462,880	1,462,803
122.26500.795 To Grant Financed Projects Fund	181,639	30,639	51,483 *
122.85000.800 ***CAPITAL OUTLAY***	36,088	28,431	39,850
122.85000.844 **In House Sidewalk Program**	36,088	28,431	39,850
122.85000.112 Salaries, Temporary	0	0	0
122.85000.113 Salaries, Other	0	0	0
122.85000.416 Sidewalk Maintenance	36,088	28,431	39,850
122.85000.704 Payroll Taxes	0	0	0

* Gatlinburg/Pigeon Forge Airport Contrib.	30,369
US 321 Safety Upgrades & RTSW Trolley Stop	20,844
	<u>51,213</u>

SPECIAL REVENUE/CIP FUND
Proposed Projects for Authorization
2016-2017 Budget

Public Works Construction Fund:	
Irrigation System Pump Station	123,240.00
Aquarium & McMahan Pkg Garage Equip Upgrades	70,000.00
Aquarium Garage LED Lighting	20,800.00
Recreation and Rocky Top Storage Building	92,400.00
Community Center Roof	245,000.00
Stephen Dr Bridge Replacement	19,573.00
Baskins Creek Tile Outlet Repair	186,700.00
Winterfest Lighting	56,505.00
Circle Drive Warehouse Roof Replacement	25,050.00
Big Belly Trash Receptacles (Lease of 22)	30,528.00
Proposed Project Authorization Total	<u>869,796.00</u>
Balance from Prior Year Appropriations	59,677.00
FY2017 Project Appropriation	<u>810,119.00</u>
Grant Financed Projects Fund:	
Gatlinburg/Pigeon Forge Airport Capital Grant Match	30,639.00

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
122.85000.416	43362	05/09/16	3702	ELALOCK LUMBER COMPA	.00	8,856.00
122.85000.416	43363	05/09/16	56601	VULCAN MATERIALS FIN	.00	8,313.13
122.85000.416	43368	05/12/16	2207	A & W READY MIX CONC	.00	1,110.40
Department 122.85000 Total Outstanding Purchase Orders					\$.00	\$ 18,279.53

SPECIAL REVENUE - CIP FUND

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
GOLF				
Irrigation System Pump Station \$123,240				
Hole Renovations \$531,356				
MASS TRANSIT				
Trolley Storage/Wash Bay Building \$500,000				
Trolley Purchase \$235,000	Trolley Purchase \$235,000	Trolley Purchase \$235,000		
NON-DEPARTMENTAL				
Public Sidewalk Repair \$40,000	Public Sidewalk Repair \$40,000	Public Sidewalk Repair \$40,000	Public Sidewalk Repair \$40,000	Public Sidewalk Repair \$40,000
Street Light Refurbishment \$146,260	Street Light Refurbishment \$199,361	Street Light Refurbishment \$177,951		
Underground Utilities \$15.05M	Underground Utilities \$9.5M	Underground Utilities \$6.5M	Underground Utilities \$5.3M	Underground Utilities \$2.7M
	Wayfinding Street Signage Phase III \$205,806			
PARKING				
Aquarium & McMahan Garage Equip. Upgrades \$70,000				
Aquarium Garage LED Lighting \$20,800				
Spur Park & Ride Lot Lighting \$65,000				

SPECIAL REVENUE - CIP FUND (Cont.)

FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
RECREATION				
Community Center Roof Replacement \$245,000	Community Center Renovations \$377,114			
Rec. Dept. & RTSW Storage Bld'g \$92,400				
Greenways Implementation Plan \$249,456	Greenways Implementation Plan \$490,969	Greenways Implementation Plan \$865,910	Greenways Implementation Plan \$1.8M	Greenways Implementation Plan \$1.2M
	Greenhouse Office Building \$83,464	Swimming Pool Climbing Wall \$23,459		
STREET				
Stephen Dr. Bridge Replacement \$213,638				
Baskins Creek Tile Outlet Repair/Add. \$186,700				
BUILDING MAINTENANCE				
Winterfest Lighting \$56,505	Winterfest Lighting \$90,615	Winterfest Lighting \$408,000	Winterfest Lighting \$161,865	Winterfest Lighting \$206,800
Circle Dr. Warehouse Roof Replacement \$25,050				
SANITATION				
Big Belly Trash Receptacles \$30,528	Big Belly Trash Receptacles \$26,928	Big Belly Trash Receptacles \$26,928	Big Belly Trash Receptacles \$26,928	Big Belly Trash Receptacles \$26,928

FISCAL YEAR 2017

122 CIP SPECIAL REVENUE FUND

DEBT SERVICE REQUIREMENTS

Bonds	Int. Rate	Principal Due	Interest Due	Total Prin. & Int. Due	Remaining Principal	Remaining Interest	Total Principal & Interest Remaining
\$2,025,000 - Series 2009 G.O. Bonds, refunded Local Gov Pub Imp Bonds Dated 02/19/2009	2.00% - 4.15%	125,000.00	57,145.00	182,145.00	1,305,000.00	254,875.00	1,559,875.00
7,600,000 - Series 2011 General Obligation Bonds Dated 05/01/2012	2.0%- 3.50%	120,000.00	219,212.50	339,212.50	7,035,000.00	2,146,562.50	9,181,562.50
6,325,000 - Series 2013A Gen Oblig Refunding Bonds CIP Portion - \$4,190,000 CIP Portion - \$1,235,000 Water Portion - \$900,000	2.00%	520,000.00	54,700.00	574,700.00	2,215,000.00	111,900.00	2,326,900.00
6,325,000 - Series 2013A Gen Oblig Refunding Bonds CIP Portion - \$1,235,000 CIP Portion - \$4,190,000 Water Portion - \$900,000	2.00%	135,000.00	17,400.00	152,400.00	735,000.00	44,900.00	779,900.00
8,465,000 - Series 2014B Gen Oblig Refunding Bonds Dated 4/30/2014	1.50% - 2.00%	1,390,000.00	118,200.00	1,508,200.00	4,375,000.00	150,200.00	4,525,200.00
TOTAL CIP FUND		\$2,290,000.00	\$466,657.50	\$2,756,657.50	\$15,665,000.00	\$2,708,437.50	\$18,373,437.50

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
129.51000.703	43064	01/29/16	49943	TEAMINTEL LLC	.00	1,945.00
Department 129.51000 Total Outstanding Purchase Orders					\$.00	\$ 1,945.00

414
TOURISM FUND

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
414.30000.000	REVENUES		
414.34000.000	*** USE OF MONEY & PROPERTY ***		
414.32811.000	0	0	0
414.34750.000	1,053,321	1,010,776	1,031,918
414.34751.000	180,856	159,285	124,475
414.34752.000	107,614	110,544	91,647
414.34755.000	130,248	134,480	145,000
414.34756.000	8,218	0	0
414.34757.000	4,877	0	0
414.34910.000	770	2,632	3,000
414.35124.000	3,220	3,847	4,100
414.35915.000	36,575	11,933	0
414.35990.000	63,340	94,582	26,500
414.35991.000	272	313	315
414.35992.000	111,977	105,883	99,940
414.35000.000	*** CHARGES FOR SERVICES ***		
414.35911.000	15,348	15,306	15,900
414.35912.000	0	0	0
414.35916.000	0	0	0
414.35917.000	0	0	0
414.35996.000	0	0	0
414.35997.000	0	0	0
414.36000.000	*** INTRAFUND TRANSFERS ***		
414.36824.000	1,162,143	1,333,319	1,348,320
414.36825.000	1,532,529	1,738,315	1,821,228
414.36826.000	1,595,982	1,838,111	1,837,778
414.36993.000	1,313,224	1,462,880	1,462,803
414.37000.000	*** FINES, FORFEITS & DONATIONS ***		
414.37700.000	0	0	0
414.37702.000	0	0	0
414.39000.000	*** OTHER FINANCING SOURCES ***		
414.39931.000	0	0	0
414.39932.000	0	0	0
			639,734
			8,652,658
EXPENDITURES			
CONVENTION CENTER	2,854,998	2,576,092	3,088,412
TOURISM PROMOTION	4,262,485	4,863,162	5,564,246
	7,117,483	7,439,254	8,652,658

**414-41200
CONVENTION CENTER**

Program Information:

The Convention Center Department is responsible for the Operation and Maintenance of the Gatlinburg Convention Center, Mills Conference Center and the 140 space Reagan Drive Parking Lot. The Convention Center hosts trade shows, conferences, conventions, crafts fairs, etc., and is a major contributor to the economy of Gatlinburg.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
414.41200.000 CONVENTION CENTER	2,854,998	2,576,092	3,088,412
414.41200.100 ***PERSONNEL COSTS***	945,581	952,370	1,065,318
414.41200.111 Salaries, Classified	607,049	622,278	677,048
414.41200.112 Salaries, Temporary	21,117	11,148	28,000
414.41200.113 Salaries, Other	5,034	8,353	9,000
414.41200.131 Workers Comp Deductible	1,000	0	1,000
414.41200.132 Safety Incentive Program	94	126	260
414.41200.204 Uniforms	4,429	3,908	6,500
414.41200.607 Car Allowance	1,296	1,296	1,296
414.41200.609 Workers Compensation Insurance	20,781	21,017	21,500
414.41200.621 Hospitalization Insurance	100,491	106,518	128,115
414.41200.623 Dental Insurance	6,220	6,327	6,869
414.41200.629 Life, AD&D, Disability Insurance	3,035	3,046	3,091
414.41200.704 Payroll Taxes	53,447	52,955	59,162
414.41200.706 Retirement	95,677	90,988	97,173
414.41200.728 Longevity Pay	25,911	24,408	26,304
414.41200.200 ***SUPPLIES***	54,669	41,834	32,310
414.41200.201 Office Supplies	3,190	2,266	2,500
414.41200.202 Janitorial Supplies	22,598	26,401	25,100
414.41200.203 Vehicle Operation	89	128	250
414.41200.210 Concession Supplies	18,908	6,211	0
414.41200.212 Department Supplies	6,610	6,829	4,400
414.41200.220 Directory/Brochure Printing	0	0	0
414.41200.221 Postage and Shipping	0	0	60
414.41200.222 Beer/Liquor Sales Commission	3,274	0	0
414.41200.400 ***MAINTENANCE***	60,343	50,434	43,200
414.41200.401 Machinery Maintenance	15,910	20,081	14,000
414.41200.402 Buildings & Grounds Maintenance	30,115	13,828	15,000
414.41200.419 Maintenance Supplies	14,318	16,524	14,200
414.41200.600 ***GENERAL SERVICES***	1,545,617	1,321,917	1,604,311
414.41200.601 Telephone	20,571	11,630	13,000
414.41200.602 Audit	21,701	15,500	14,500
414.41200.606 Travel	1,312	1,052	1,400
414.41200.608 Contracted Services	221,659	128,447	186,250 *
414.41200.612 Security Services	95,932	90,357	99,500
414.41200.616 Advertising/Marketing	659,352	515,066	724,211 **

* Includes Reagan Drive Pkg Lot Lease Pmt to Parking Fund 30,000

** Transfer to CVB for Convention Center Marketing

Budget Information - Continued

Detail	2014-2015	2015-2016	2016-2017
	Actual	Actual	Proposed
414.41200.617 Dues & Subscriptions	705	1,645	1,700
414.41200.620 General Liability Insurance	41,764	42,925	44,750
414.41200.630 Education	300	2,136	2,500
414.41200.631 Utilities	422,607	447,659	450,000
414.41200.636 Property & Casualty Insurance	59,713	65,500	66,500
414.41200.700 ***CONTINGENCY***	37,563	56,462	46,273
414.41200.702 Promotions	35,896	39,795	39,950 *
414.41200.703 Miscellaneous	0	0	156
414.41200.720 Visitor Entertainment	0	15,000	4,500
414.41200.777 To Vehicle Replacement Fund	1,667	1,667	1,667
414.41200.800 ***CAPITAL OUTLAY***	211,225	153,075	297,000
414.41200.816 Equipment Purchase/Replacement	211,225	153,075	297,000 **

* Wildflower Pilgrimage Expenses

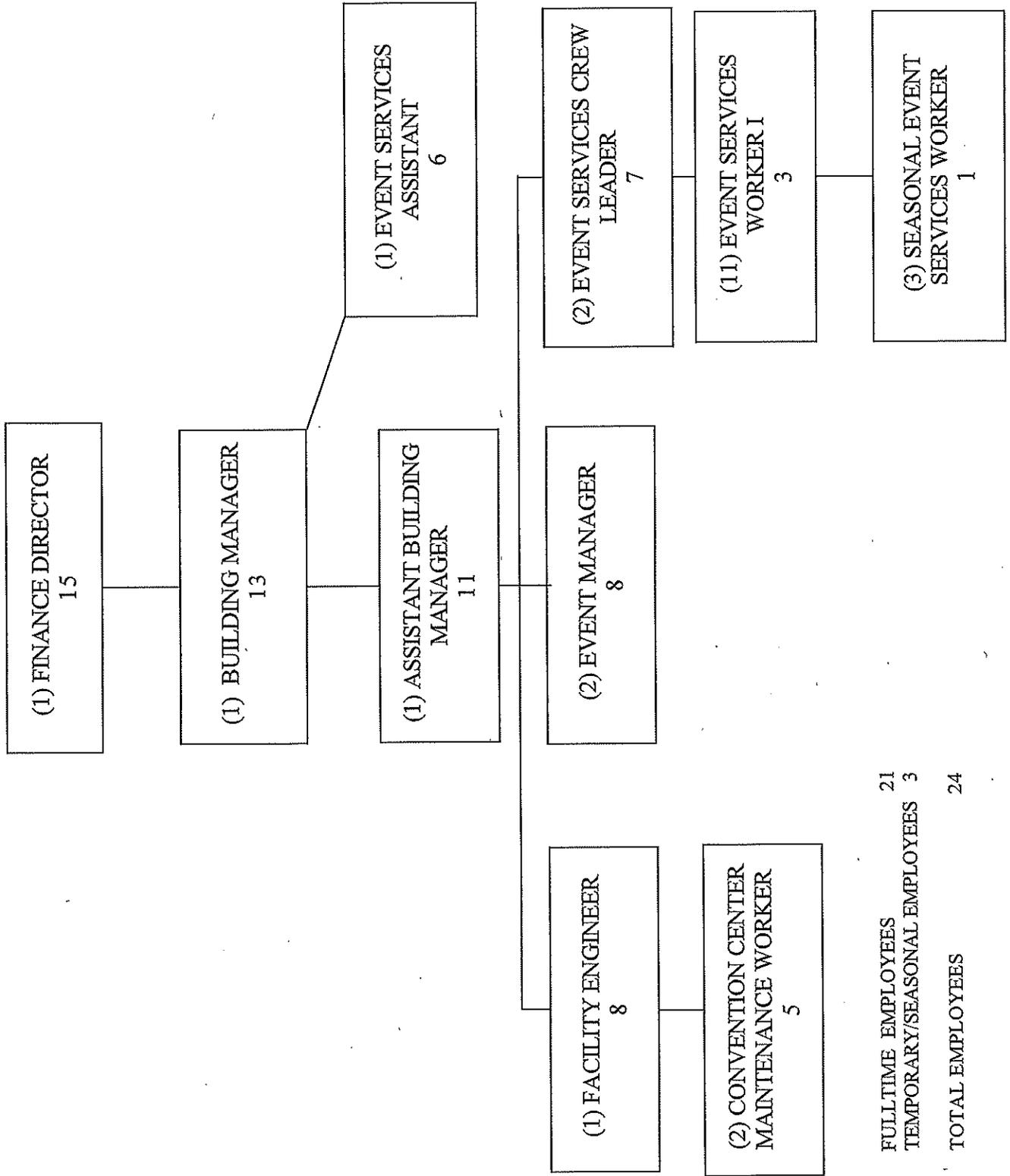
** HVAC Parts per Service Agreement	50,000
Door hardware	10,000
AV Upgrades	26,000
AV Equipment	20,000
850 Gangable Chairs	120,000
Concession Stand Renovations	40,000
Food Service / Smallwares	6,000
Radios and Repeater	25,000
	<u>297,000</u>

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.,	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
414.41200.202	43484	07/06/16	26402	KEL-SAN, INC.	.00	330.67
414.41200.401	43486	06/20/16	24831	JOHN'S MECHANICAL SE	.00	900.00
414.41200.401	43487	06/20/16	2701	B&B FILTERS	.00	900.00
414.41200.401	43489	06/20/16	17345	GRAYBAR ELECTRIC COM	.00	900.00
414.41200.401	43529	06/25/16	45625	ROCKY TOP MATERIALS,	.00	800.00
414.41200.401	43530	06/25/16	1268	AMAZON	.00	500.00
414.41200.402	43415	05/31/16	47613	SIMPLEX GRINNELL LP	.00	900.00
414.41200.402	43459	07/06/16	53354	UNIFIED AV	.00	900.00
414.41200.419	43159	03/09/16	17345	GRAYBAR ELECTRIC COM	.00	306.02
414.41200.419	43314	04/27/16	17345	GRAYBAR ELECTRIC COM	.00	700.00
414.41200.608	42710	09/18/15	44659	RELIABLE CARPET CARE	.00	4,000.00
414.41200.608	42715	09/18/15	44219	RAINSCAPES CONSTRUCT	.00	202.31
414.41200.608	42722	09/18/15	49936	TENNANT SALES & SERV	.00	213.58
414.41200.608	43120	02/19/16	13861	FISH WINDOW CLEANING	.00	600.00
414.41200.608	43506	06/22/16	44219	RAINSCAPES CONSTRUCT	.00	125.00
414.41200.612	43272	04/14/16	44652	RED HAWK SECURITY	.00	3,406.49
414.41200.612	43470	06/10/16	44652	RED HAWK SECURITY	.00	8,200.00
414.41200.816	42883	11/10/15	226	ACCREDITED LOCK SUPP	.00	1,298.54
414.41200.816	43261	04/07/16	47530	SHOFFNER MECHANICAL,	.00	4,858.69
414.41200.816	43418	05/31/16	17025	GORDON FOOD SERVICE	.00	75,000.00
414.41200.816	43458	06/09/16	47530	SHOFFNER MECHANICAL,	.00	20,000.00
414.41200.816	43497	06/20/16	35229	NOI KNOXVILLE	.00	60,000.00
Department 414.41200 Total Outstanding Purchase Orders					\$.00	\$ 185,041.30

41200 CONVENTION CENTER



FULLTIME EMPLOYEES 21
 TEMPORARY/SEASONAL EMPLOYEES 3
 TOTAL EMPLOYEES 24

414-45000
TOURISM PROMOTION

Program Information:

The Tourism Promotion Department is responsible for the marketing of Gatlinburg as a premier resort destination and the Convention Center. The Gatlinburg Tourism Development Authority was created by the City to perform this vital service on behalf of the City. The TDA, doing business as the Gatlinburg Convention and Visitors Bureau, is also responsible for staffing the City's two Welcome Centers, planning and coordinating various Special Events and to provide for the Public Relations of the City. Funding provided to the TDA/GCVB is found in the line items of this Department titled "Advertising/Marketing" and "Co-op Adverstising."

Budget Information

Detail	2014-2015	2015-2016	2016-2017
	Actual	Actual	Proposed
414.45000.000	4,262,485	4,863,162	5,564,246
	TOURISM PROMOTION		
414.45000.100	0	0	36,288
	PERSONNEL COSTS		
414.45000.111	0	0	0
414.45000.112	14,364	16,099	33,388 *
414.45000.113	29	45	0
414.45000.172	0	0	0
414.45000.204	0	0	0
414.45000.621	0	0	0
414.45000.623	0	0	0
414.45000.629	0	0	0
414.45000.704	1,101	1,235	2,600
414.45000.706	0	0	0
414.45000.728	0	108	300
414.45000.200	0	0	0
	SUPPLIES		
414.45000.201	0	0	0
414.45000.202	0	0	0
414.45000.203	0	0	0
414.45000.210	0	0	0
414.45000.212	0	0	0
414.45000.220	0	0	0
414.45000.221	0	0	0
414.45000.250	0	0	0
414.45000.400	7,453	136,985	55,500
	MAINTENANCE		
414.45000.401	0	0	0
414.45000.402	7,453	136,985	55,500 **

* Winter Lights Seasonal Crew

** Includes:

Outside Renovations to Spur Welcome Center	39,200
Structural Repairs to Special Events Office	10,500

Budget Information - Continued

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
414.45000.600	***GENERAL SERVICES***		
414.45000.601 Telephone	0	0	0
414.45000.602 Audit	0	0	0
414.45000.606 Travel	0	0	0
414.45000.608 Contracted Services	10,000	0	0
414.45000.613 Public Relations	0	0	0
414.45000.616 Advertising/Marketing	3,759,376	4,160,370	4,908,706 *
414.45000.617 Dues & Subscriptions	0	0	0
414.45000.630 Education	0	0	0
414.45000.631 Utilities	10,175	9,976	11,000
414.45000.638 Co-Op Advertising	412,766	489,195	509,752 **
414.45000.650 Cable TV Contracted Services	0	0	0
414.45000.700	***CONTINGENCY***		
414.45000.701 Special Events/Community Projects	0	0	0
414.45000.702 Promotions	0	10,000	10,000 ***
414.45000.703 Miscellaneous	0	0	0
414.45000.720 Visitor Entertainment	0	0	0
414.45000.723 Winter Lighting Program	47,220	39,149	33,000
414.45000.727 Tunes and Tales	0	0	0
414.45000.731 Cable TV Miscellaneous	0	0	0
414.45000.751 Depreciation	0	0	0
414.45000.777 To Vehicle Replacement Fund	0	0	0
414.45000.800	***CAPITAL OUTLAY***		
414.45000.816 Equipment Purchase/Replacement	0	0	0

* Include Prior Year Advertising Surplus of: 525,102

** Includes Thanksgiving Bowl 6,000
Prior Year Advertising Surplus 20,977

*** ICSC Recon Conference 10,000

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
414.45000.402	43051	01/25/16	7225	CUSTOM CRAFTED CONST	.00	5,000.00
414.45000.402	43563	07/06/16	21107	IDENTIFIED BUDGET SA	.00	9,000.00
414.45000.638	43420	05/26/16	15607	GATLINEBURG CONVENTIO	.00	56,533.31
Department 414.45000 Total Outstanding Purchase Orders					\$.00	\$ 70,533.31

HOTEL/MOTEL TAX FUND

Program Information:

The Hotel/Motel Tax is one of the primary revenue generators for the City of Gatlinburg. One-third (1/3) of the Hotel/Motel Tax goes directly to the Tourism Fund and transferred to the TDA/GCVB for advertising and promotion based upon the Legislation that created the Tax.

Revenue Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
415.30000.000	REVENUES	1,613,986	1,837,778	1,837,778
415.31000.000	*** LOCAL TAXES ***	1,613,986	1,837,778	1,837,778
415.31821.000	1/3 Hotel/Motel Tax	1,613,986	1,837,778	1,837,778
	From/(To) Fund Balance		333	0
	Total for Appropriation			1,837,778

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
415.40000.000	HOTEL/MOTEL TAX FUND	1,595,982	1,838,111	1,837,778
415.26500.000	***OPERATING TRANSFERS OUT***	1,595,982	1,838,111	1,837,778
415.26500.783	To Tourism Fund	1,595,982	1,838,111	1,837,778

419
PARKING/MASS TRANSIT

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
419.30000.000 REVENUES	2,264,149	2,304,383	2,243,634
419.33001.000 *** INTERGOVERNMENTAL REVENUES ***	780,262	778,239	846,240
419.33825.000 State Mass Transit Grants	780,262	778,239	846,240
419.34000.000 *** USE OF MONEY & PROPERTY ***	4	306	306
419.34910.000 Interest Income	4	306	306
419.35000.000 *** CHARGES FOR SERVICES ***	1,112,629	1,200,982	1,124,560
419.35124.000 Parking Lot Income	643,845	706,378	625,970
419.35125.000 Trolley Fares	451,999	473,590	473,590
419.35911.000 Advertising Fees	16,185	21,015	25,000
419.35990.000 Miscellaneous Income	16	0	0
419.35991.000 Misc. Income-Taxable	584	0	0
419.36000.000 *** INTRAFUND TRANSFERS ***	371,254	324,856	272,527
419.36827.000 Transfers From Other Funds	371,254	324,856	272,527
		(210,202)	0
From/(To) Fund Balance			
Total for Appropriation			2,243,634

EXPENDITURES

PARKING LOTS	610,940	677,238	686,279
MASS TRANSIT	1,439,262	1,416,944	1,557,355
	<u>2,050,202</u>	<u>2,094,182</u>	<u>2,243,634</u>

**419-41300
PARKING LOTS**

Program Information:

The Parking Lot Staff is responsible for the maintenance and operation of the municipal parking lots throughout the City. Most of these facilities are open year round, except for Christmas Day from 8:00 AM to 1:00 AM (June - Oct) and 8:00 AM to 11:45 PM (Nov - May). The City parking lots provide a total of 1,087 spaces and include: McMahan (Parkway) Garage - 385 spaces, Aquarium Garage - 400 spaces, East Gatlinburg Park and Ride - 80 spaces, North Gatlinburg Park and Ride - 108 spaces, Highway 441 - 32 spaces, and Baskins Creek - 82 spaces.

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
419.41300.000 PARKING LOTS	610,940	677,238	686,279
419.41300.100 ***PERSONNEL COSTS***	529,553	538,630	544,729
419.41300.111 Salaries, Classified	198,481	204,436	214,546
419.41300.112 Salaries, Temporary	173,551	167,907	150,000
419.41300.113 Salaries, Other	5,207	4,898	9,000
419.41300.204 Uniforms	879	790	900
419.41300.607 Car Allowance	5,196	5,196	5,196
419.41300.609 Workers Compensation Insurance	6,411	6,484	6,500
419.41300.621 Hospitalization Insurance	61,649	69,869	77,253
419.41300.623 Dental Insurance	1,609	1,609	1,635
419.41300.629 Life, AD&D, Disability Insurance	910	904	892
419.41300.704 Payroll Taxes	32,357	31,970	29,873
419.41300.706 Retirement	33,488	34,475	36,926
419.41300.728 Longevity Pay	9,815	10,092	12,008
419.41300.200 ***SUPPLIES***	11,489	10,297	12,400
419.41300.201 Office Supplies	6,630	6,374	7,500
419.41300.202 Janitorial Supplies	773	1,185	2,000
419.41300.203 Vehicle Operation	4,086	2,738	2,900
419.41300.400 ***MAINTENANCE***	12,371	69,966	65,200
419.41300.401 Machinery Maintenance	3,319	2,993	4,500
419.41300.402 Buildings & Grounds Maintenance	7,933	64,810	59,500 *
419.41300.404 Vehicle Maintenance	1,119	2,162	1,200
419.41300.600 ***GENERAL SERVICES***	55,642	55,326	60,800
419.41300.601 Telephone	2,494	1,698	3,700
419.41300.608 Contracted Services	6,552	7,510	7,700
419.41300.620 General Liability Insurance	1,888	1,580	4,000
419.41300.631 Utilities	44,519	44,336	45,200
419.41300.636 Property & Casualty Insurance	189	203	200
419.41300.700 ***CONTINGENCY***	1,885	3,019	3,150
419.41300.703 Miscellaneous	18	152	250
419.41300.777 To Vehicle Replacement Fund	1,867	2,867	2,900
419.41300.800 ***CAPITAL OUTLAY***	0	0	0
419.41300.816 Equipment Purchase/Replacement	0	0	0

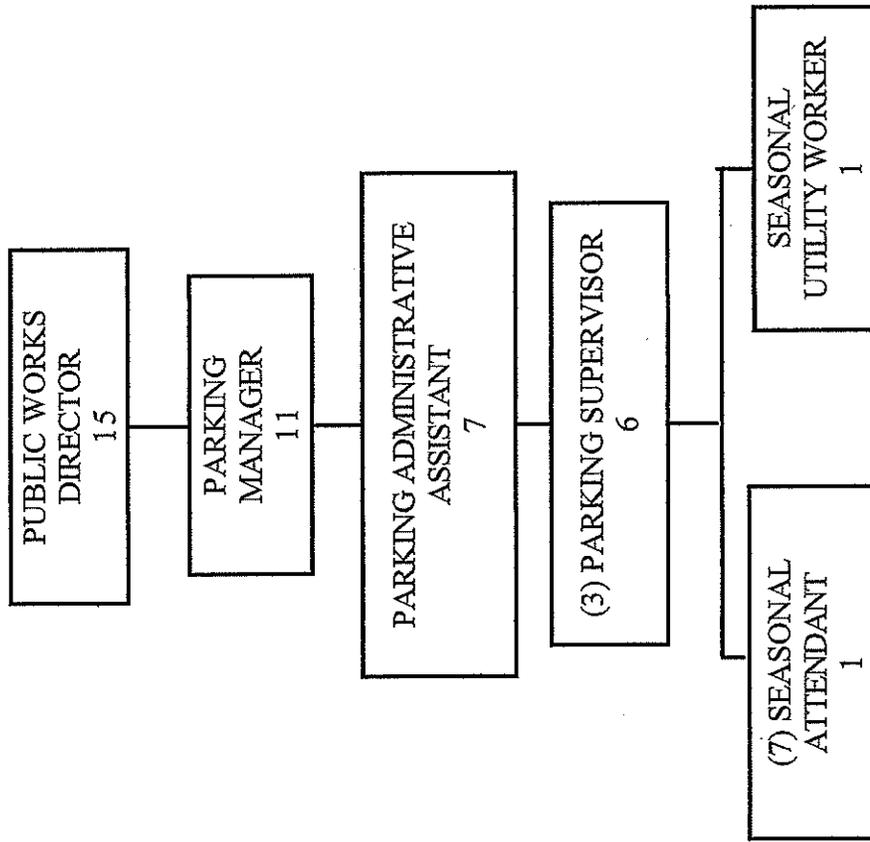
* Includes Repair to North Stairway at Aquarium Garage 45,000

OUTSTANDING PURCHASE ORDER LISTING

07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
419.41300.401	43332	05/03/16	220	ACCESS CONTROL SYSTE	.00	355.00
419.41300.401	43494	06/20/16	220	ACCESS CONTROL SYSTE	.00	425.00
419.41300.402	43511	06/22/16	2672	BARRIER ACCESS CORP.	.00	6,100.00
419.41300.402	43526	06/29/16	1311	ANDERSON LUMBER	.00	7,150.00
Department 419.41300 Total Outstanding Purchase Orders					\$.00	\$ 14,030.00

4130 PARKING DEPARTMENT



FULLTIME EMPLOYEES	5
TEMPORARY/SEASONAL EMPLOYEES	8
TOTAL EMPLOYEES	13

**419-41600
MASS TRANSIT**

Program Information:

During FY2015-2016, 929,529 people were transported on the Gatlinburg Trolley System. Per ridership capacity, the Gatlinburg trolleys have been hailed as the most successful publicly owned Mass Transit System in the United States. As with previous Fiscal Years, the Mass Transit Department will operate within the same Fund as the Parking Lots, utilizing Parking Lot Revenues and General Fund transfers when necessary to meet operational cost.

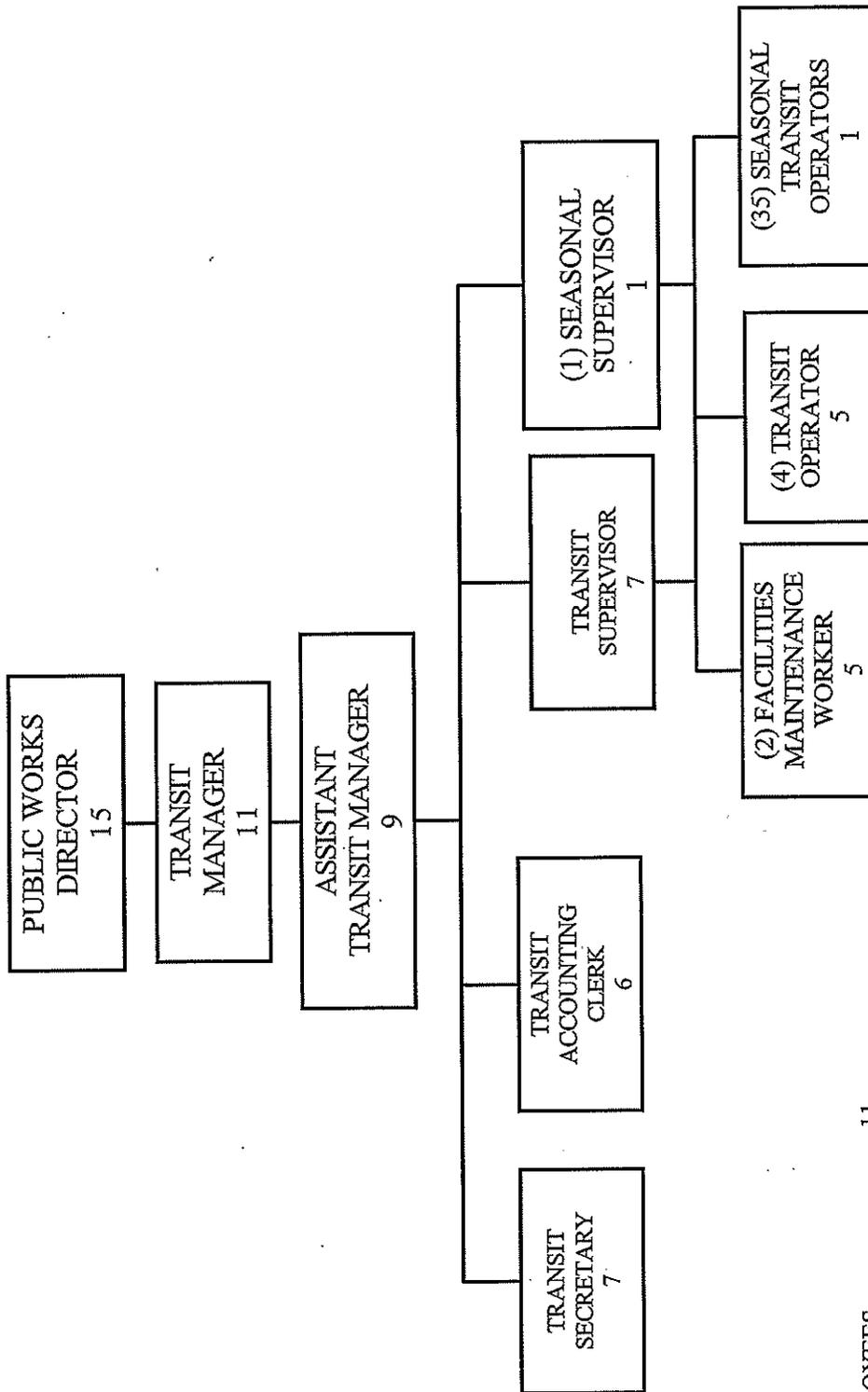
Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
419.41600.000	MASS TRANSIT		
	1,439,262	1,416,944	1,557,355
419.41600.100	***PERSONNEL COSTS***		
	1,125,385	1,123,636	1,206,164
419.41600.111	Salaries, Classified	483,229	411,647
419.41600.112	Salaries, Temporary	350,489	412,825
419.41600.113	Salaries, Other	6,648	8,993
419.41600.131	Workers Comp Deductible	1,313	1,000
419.41600.204	Uniforms	85	4,326
419.41600.609	Workers Compensation Insurance	26,297	26,596
419.41600.621	Hospitalization Insurance	84,059	97,785
419.41600.623	Dental Insurance	4,048	3,861
419.41600.629	Life, AD&D, Disability Insurance	1,943	1,745
419.41600.704	Payroll Taxes	70,869	70,113
419.41600.706	Retirement	70,521	61,199
419.41600.728	Longevity Pay	25,882	23,547
419.41600.200	***SUPPLIES***		
	132,503	95,328	123,000
419.41600.201	Office Supplies	1,417	1,605
419.41600.203	Vehicle Operation	130,915	93,723
419.41600.210	Concession Supplies	171	0
419.41600.400	***MAINTENANCE***		
	134,297	127,529	127,991
419.41600.402	Buildings & Grounds Maintenance	2,070	2,813
419.41600.404	Vehicle Maintenance	132,097	121,765
419.41600.406	Communication System Maintenance	130	2,952
419.41600.600	***GENERAL SERVICES***		
	44,925	67,853	96,200
419.41600.601	Telephone	2,511	3,323
419.41600.602	Audit	0	0
419.41600.606	Travel	0	0
419.41600.608	Contracted Services	6,913	17,738
419.41600.616	Advertising/Marketing	1,672	55
419.41600.617	Dues & Subscriptions	4,137	4,137
419.41600.620	General Liability Insurance	7,304	9,200
419.41600.631	Utilities	240	8,400
419.41600.636	Property & Casualty Insurance	22,149	25,000
419.41600.700	***CONTINGENCY***		
	2,152	2,598	4,000
419.41600.703	Miscellaneous	2,152	2,598
419.41600.800	***CAPITAL OUTLAY***		
	0	0	0
419.41600.800	***CAPITAL OUTLAY***	0	0
* Includes:			
	GPS System Maintenance Agreement	11,000	
	Trolley TV Services Contract	4,800	

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
419.41600.703	43554	06/30/16	34242	NETGAIN CORPORATION	.00	1,000.00
Department 419.41600 Total Outstanding Purchase Orders					\$.00	\$ 1,000.00

41600 MASS TRANSIT DEPARTMENT



FULL-TIME EMPLOYEES 11
 TEMPORARY/SEASONAL EMPLOYEES 36
 TOTAL EMPLOYEES 47

420
SCHOOL FUND

Program Information:

Due to Legislation passed by the Tennessee General Assembly, the City Receives 100% of the Liquor-by-the-Drink Gross Receipts Tax allocated for local governments and earmarked for education. To provide for adequate monitoring of the monies, a separate Fund was established.

Revenue Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
420.30000.000	REVENUES	577,889	630,548	630,597
420.33001.000	*** INTERGOVERNMENTAL REVENUES ***	577,611	629,297	629,297
420.33980.000	State Mixed Drink Tax	577,611	629,297	629,297
420.34000.000	*** USE OF MONEY & PROPERTY ***	278	1,251	1,300
420.34910.000	Interest Income	278	1,251	1,300
420.36000.000	*** INTRAFUND TRANSFERS ***	0	0	0
420.36824.000	Transfer From General Fund	0	0	0
	From/(To) Fund Balance		(34,564)	59,054
	Total for Appropriation			689,651

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
420.48000.000	EDUCATION	471,526	595,984	689,651
420.48000.600	***GENERAL SERVICES***	471,526	595,984	689,651
420.48000.622	Gatlinburg-Pittman High School	244,962	253,074	359,565
420.48000.624	Pi Beta Phi Elementary School	226,564	342,910	330,086



GATLINBURG-PITTMAN HIGH SCHOOL

A Tradition of Excellence



Position	%	2015-16	2016-17
English	90%	\$44,311.50	\$45,139.50
Mathematics	90%	\$34,636.50	\$0.00
Guidance	2 mo	\$4,527.80	\$4,566.00
Administration	40%	\$27,270.00	\$27,837.50
Science	60%	\$23,091.00	\$23,667.00
Scheduling	10d	\$2,263.75	\$2,283.00
Secretarial	1.5 mo + 11 mo	\$39,285.00	\$40,253.05
Summer Credit Recovery	100%	\$0.00	\$4,714.00
Total Salaries		\$175,385.55	\$148,460.05
Matching Retirement		\$15,425.54	\$12,990.83
Matching Social Security		\$10,452.83	\$8,779.89
Matching Medicare		\$2,543.09	\$2,152.67
Health Insurance		\$15,845.60	\$16,518.00
Dental Insurance		\$322.00	\$322.00
Life Insurance		\$87.40	\$66.70
Long-term Disability		\$634.75	\$510.61
Total Benefits		\$45,311.21	\$41,340.70
Lockers			\$55,000.00
Desktop Replacement			\$22,800.00
Chromebook Purchasing			\$13,160.00
Interactive Units			\$36,000.00
Jamboree Athletic Insurance		\$5,000.00	\$5,000.00
AP Course Additions		\$25,804.00	\$25,804.00
Total Programs		\$30,804.00	\$157,764.00
Gatlinburg-Pittman: Grand Total		\$251,500.76	\$347,564.75

Pi Beta Phi Elementary School

2016-2017 City School Board Budget Proposal

Position	%	2015-16	2016-2017
Computer Teacher	25%	\$13,778.75	\$14,123.75
Assistant principal	40%		\$20,238.00
Guidance Counselor	48%	\$20,847.75	\$21,367.88
Art Teacher	48%	\$20,558.00	\$19,698.25
Music Teacher	40%	\$21,352.00	\$20,692.00
Advanced Language Arts Teacher (ALA)	35%	\$19,895.75	\$20,392.75
Bookkeeper (1 month)		\$3,430.00	\$3,515.00
Secretary (1/2 month)		\$1,622.50	\$1,662.50
Teacher Assistants		\$74,406.96	\$76,262.20
Total Salaries		\$175,891.71	\$197,952.33
Matching Retirement		\$12,862.93	\$16,218.90
Matching Social Security		\$10,905.29	\$12,273.04
Matching Medicare		\$2,550.43	\$2,870.31
Health Insurance		\$16,017.54	\$16,210.00
Dental Insurance		\$413.00	\$357.00
Life Insurance		\$77.06	\$73.61
Long-Term Disability		\$453.44	\$535.62
Mileage		\$120.00	\$120.00
Total Benefits		\$43,399.69	\$48,658.48
Parks as Classroom	50%	\$25,969.00	\$25,975.00
Technology Upgrades		\$5,530.00	\$40,000.00
New playground		\$10,000.00	\$0.00
4-step Signature Riser for Chorus			\$12,500.00
Privacy Fence/Fencing			\$5,000.00
Pi Beta Phi: Grand Total		\$260,790.40	\$330,085.81

SOLID WASTE/SANITATION FUND

Revenue Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
428.30000.000	REVENUES	1,941,129	1,896,405	1,987,654
428.34000.000	*** USE OF MONEY & PROPERTY ***	19	101	109
428.34910.000	Interest Income	19	101	109
428.35000.000	*** CHARGES FOR SERVICES ***	263,786	265,649	265,649
428.35990.000	Miscellaneous Income	0	(0)	0
428.35994.000	Solid Waste Disposal/Pick-up Fees	263,786	265,649	265,649
428.36000.000	*** INTRAFUND TRANSFERS ***	1,677,324	1,630,655	1,721,896
428.36827.000	Transfers From Other Funds	1,677,324	1,630,655	1,721,896
	From/(To) Fund Balance		(73,187)	0
	Total for Appropriation			1,987,654

SOLID WASTE/SANITATION FUND

Program Information:

The Solid Waste/Sanitation Fund has been created at the directive of the State and establishes a separate account for the financial activities related to the management of solid waste. These activities include both collection and disposal so that the Sanitation Department and Sevier Solid Waste Authority, Inc., contract are placed in this Special Revenue Fund. The revenues in this Fund are derived from the Solid Waste Disposal/Pickup Fees and are balanced with a major General Fund transfer.

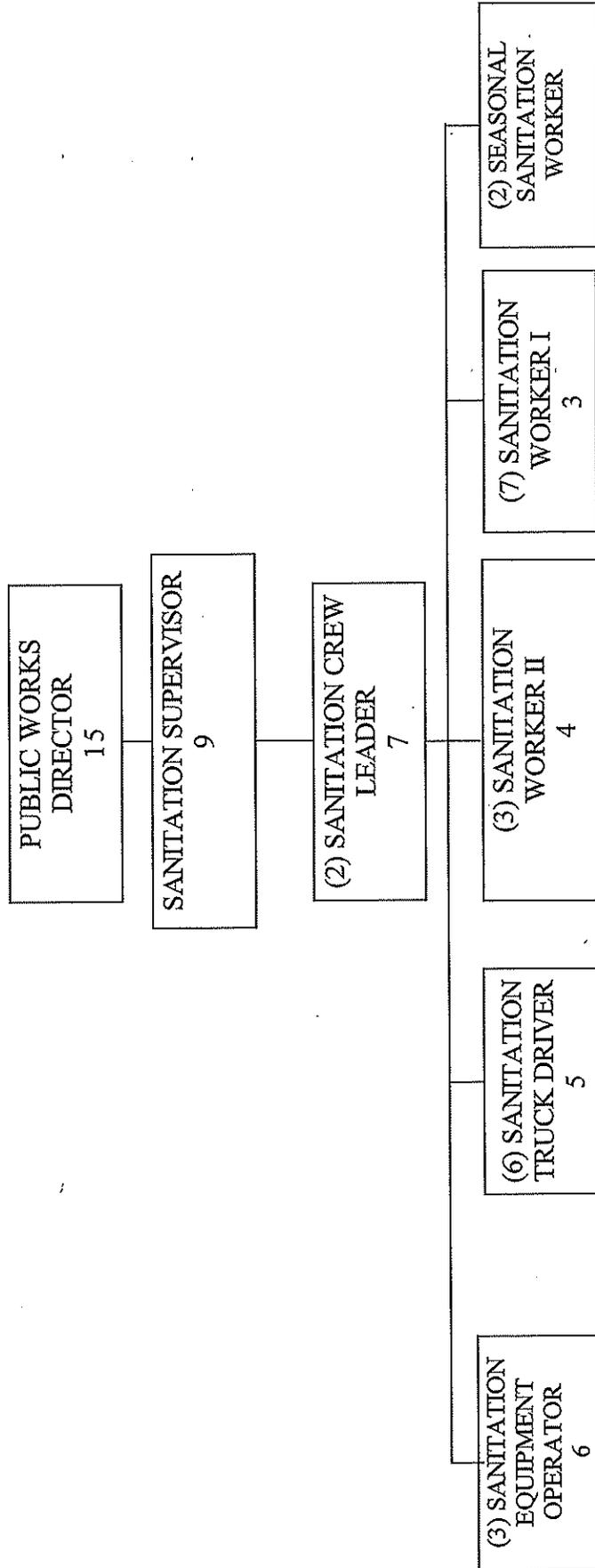
Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
428.71100.000	1,822,176	1,823,218	1,987,654
	SANITATION		
428.71100.100	1,002,752	990,231	1,084,450
	PERSONNEL COSTS		
428.71100.111	653,467	650,853	691,046
428.71100.112	32,607	15,140	36,000
428.71100.113	31,004	32,235	38,200
428.71100.131	3,000	1,094	3,000
428.71100.204	3,471	5,683	6,827
428.71100.621	104,830	114,650	125,576
428.71100.623	6,488	6,810	6,787
428.71100.629	3,178	3,202	3,127
428.71100.704	59,298	57,231	63,293
428.71100.706	105,409	103,333	110,594
428.71100.200	80,707	58,920	79,050
	SUPPLIES		
428.71100.201	476	202	500
428.71100.202	43	40	1,350
428.71100.203	72,142	49,657	65,000
428.71100.206	4,279	4,735	8,000
428.71100.207	796	908	900
428.71100.212	2,970	3,379	3,300
428.71100.400	82,506	88,485	69,525
	MAINTENANCE		
428.71100.402	5,264	7,273	7,250
428.71100.404	75,376	79,169	60,000
428.71100.405	635	643	775
428.71100.406	1,231	1,400	1,500

428.71100.600	***GENERAL SERVICES***	492,127	511,286	514,679
428.71100.601	Telephone	8,937	7,631	8,000
428.71100.608	Contracted Services	475,417	497,571	497,179 *
428.71100.631	Utilities	7,772	6,083	9,500
428.71100.700	***CONTINGENCY***	163,068	171,884	236,950
428.71100.703	Miscellaneous	2,302	1,517	2,000
428.71100.707	Debt Service Principal	25,000	30,000	90,000
428.71100.708	Debt Service Interest	16,600	15,850	14,950
428.71100.777	To Vehicle Replacement Fund	119,166	124,517	130,000
428.71100.800	***CAPITAL OUTLAY***	1,016	2,413	3,000
428.71100.810	Litter Receptacles	1,016	2,413	3,000
428.71100.816	Equipment Purchase/Replacement	0	0	0

* SSWI Annual Contract

428 SOLID WASTE/ SANITATION DEPARTMENT



FULLTIME EMPLOYEES	22
TEMPORARY/SEASONAL EMPLOYEES	2
TOTAL EMPLOYEES	24

FISCAL YEAR 2017

428 SANITATION FUND

DEBT SERVICE REQUIREMENTS

Bonds	Int. Rate	Principal Due	Interest Due	Total Prin. & Int. Due	Remaining Principal	Remaining Interest	Total Principal & Interest Remaining
\$1,585,000 Gen Oblig Ref Bonds Series 2009, Dated 2/19/2009	2.0% to 4.0%	\$90,000.00	\$14,950.00	\$104,950.00	\$295,000.00	\$23,800.00	\$318,800.00
Refunded following issues:							
1999 \$2.5M, Series III E-3							
2005 \$7.4M, PBA Sevler Co Series VI-E-1							
TOTAL SANITATION FUND		\$90,000.00	\$14,950.00	\$104,950.00	\$295,000.00	\$23,800.00	\$318,800.00

DEBT SERVICE FUNDS SECTION

The Debt Service Funds are used to account for the servicing of general long-term debt not being financed by proprietary or enterprise type funds.

123
SINKING FUND

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
123.30000.000 REVENUES	224	699	711
123.34000.000 *** USE OF MONEY & PROPERTY ***	224	699	711
123.34910.000 Interest Income	224	699	711
		414,412	415,111
Beginning Fund Balance		(699)	(711)
From/(To) Fund Balance			0
Total for Appropriation		415,111	415,822
Ending Fund Balance			

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
123.80000.000 SINKING FUND	0	0	0
123.80000.700 ***CONTINGENCY***	0	0	0
123.80000.707 Debt Service Principal	0	0	0
123.80000.708 Debt Service Interest	0	0	0
123.80000.732 Legal Expense	0	0	0
123.80000.744 Dr. Robert F. Thomas Foundation	0	0	0
123.80000.749 Debt Service - Paying Agent Fee	0	0	0

CONVENTION CENTER DEBT SERVICE

Program Information:

This is a legally restricted Fund for retirement of Convention Center debt and Rocky Top Sports World obligations, certain operation and maintenance needs of the Convention Center, and the promotion of Tourism. The revenues for this Fund are derived from the Premier Resort Tax (i.e., the Convention Center Legislation), 1/3 of the Hotel/Motel Tax, 3/4% of the Local Option Tax and interest income.

Revenue Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
126.30000.000	REVENUES	4,876,924	6,314,419	6,314,502
126.31000.000	*** LOCAL TAXES ***	4,012,794	4,456,646	4,456,646
126.31611.000	3/4% Local Option Tax Increase	2,398,807	2,618,868	2,618,868
126.31821.000	1/3 Hotel/Motel Tax	1,613,986	1,837,778	1,837,778
126.33001.000	*** INTERGOVERNMENTAL REVENUES ***	839,651	1,839,856	1,839,856
126.33150.000	State Sales Tax	839,651	839,856	839,856
126.33223.000	Sevier Cnty Youth Sports Contributi	0	1,000,000	1,000,000
126.34000.000	*** USE OF MONEY & PROPERTY ***	24,480	17,917	18,000
126.34910.000	Interest Income	24,480	17,917	18,000
126.39000.000	*** OTHER FINANCING SOURCES ***	0	0	0
126.39920.000	Sale Of Bonds	0	0	0
126.39926.000	Bond Sale Premium	0	0	0
126.39940.000	Bond Refunding	0	0	0
	Beginning Fund Balance		3,932,676	5,081,338
	From/(To) Fund Balance		(1,148,662)	(768,686)
	Total for Appropriation			5,545,815
	Ending Fund Balance		5,081,338	5,850,024

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
126.40000.000	CONVENTION CENTER DEBT SERVICE	5,106,834	5,165,756	5,545,815
126.21600.000	BONDS AND INTEREST PAYABLE	3,385,353	3,427,441	3,419,168
126.21600.217	Note/Bond Issue Costs	0	0	0
126.21600.707	Debt Service Principal	2,110,000	2,250,000	2,330,000
126.21600.708	Debt Service Interest	1,271,913	1,174,018	1,085,368
126.21600.749	Debt Service - Paying Agent Fee	3,440	3,424	3,800
126.26500.000	***OPERATING TRANSFERS OUT***	1,721,481	1,738,315	2,126,647
126.26500.778	To Public Works Const. Fund	188,952	0	305,419 *
126.26500.783	To Tourism Fund	1,532,529	1,738,315	1,821,228 **
	* Payoff of MUSCO Light Lease - RTSW	214,419	(306,312 x 70%)	
	Construction of Outdoor Restrooms - RTSW	91,000	(130,000 x 70%)	
		305,419		
	** Standard Annual Conv Ctr O&M Transfer	952,974		
	Convention Center Equipment Purchases	297,000		
	Advertising	549,962		
	Prior Year Advertising Surplus	21,292		
		1,821,228		

FISCAL YEAR 2017

126 CONVENTION CENTER DEBT SERVICE FUND

DEBT SERVICE REQUIREMENTS

Bonds	Int. Rate	Principal Due	Interest Due	Total Prin. & Int. Due	Remaining Principal	Remaining Interest	Total Principal & Interest Remaining
\$4,575,000 - Series 2009 General Obligation Bonds Dated 2/19/2009 Refunded \$4.75M of \$15.5M Dated 10/15/2003 110 - \$500,000 Fire Truck 126 - \$15,000,000 Mills Aud Renov	4.00%	0.00	183,000.00	183,000.00	4,575,000.00	277,000.00	4,852,000.00
\$10,690,000 - Series 2009B General Obligation Bonds Dated 12/1/2009 Refunded \$10.25M of \$15.5M Dated 10/15/2003 110 - \$500,000 Fire Truck 126 - \$15,000,000 Mills Aud Renov	3.0% - 4.25%	2,200,000.00	93,500.00	2,293,500.00	0.00	0.00	0.00
\$9,730,000 Gen Oblig Bonds Series 2012 Sports Complex - \$9,270,000 DTD 12/12/2012 110 - \$460,000 FireTruck 126 - \$9,270,000 Sports Complex	2.00%	55,000.00	230,540.00	285,540.00	9,160,000.00	3,277,275.00	12,437,275.00
\$9,850,000 Gen Oblig Bonds Series 2013B Dated 9/23/2013	2.0% - 4.25%	50,000.00	374,907.50	424,907.50	9,800,000.00	5,298,965.00	15,098,965.00
\$7,465,000 Gen Oblig Bonds Series 2014A Dated 3/31/14 \$3,535,000 Arrowmont	2.0% - 4.00%	0.00	114,670.00	114,670.00	3,535,000.00	1,527,845.00	5,062,845.00
\$7,465,000 Gen Oblig Bonds Series 2014A Dated 3/31/14 \$3,930,000 Sports Complex	2.0% - 4.00%	25,000.00	88,750.00	113,750.00	3,880,000.00	408,650.00	4,288,650.00
TOTAL CONVENTION CENTER DEBT SERVICE FUND		\$2,330,000.00	\$1,085,367.50	\$3,415,367.50	\$30,950,000.00	\$10,789,735.00	\$41,739,735.00

CAPITAL PROJECTS FUNDS SECTION

The Capital Projects Funds are used to account for the financial resources to be used for the construction or renovation of major capital facilities.

PUBLIC WORKS CONSTRUCTION FUND

Program Information:

This Fund is used to administer the capital projects that are funded wholly by the City and do not involve grant funding. The primary source of funding comes from the Special Revenue CIP Fund with occasional additional funding derived from the issuance of bonds. These funds remain with the project until completion and do not require yearly reappropriation.

Revenue Information

Detail	2014-2015	2015-2016	2016-2017	
	Actual	Actual	Estimate	
801.30000.000	REVENUES	613,996	1,137,256	1,115,538
801.36000.000	*** INTRAFUND TRANSFERS ***	613,996	1,137,256	1,115,538
801.36825.000	From Convention Center Debt Fund	188,952	0	305,419
801.36825.826	G-P Athletic Fields Synthetic Turf	0	0	0
801.36825.832	Youth Sports Complex Project	188,952	0	305,419
801.36825.865	Arrowmont Open Space Easement	0	0	0
801.36993.000	From C.I.P. Fund	425,044	1,137,256	810,119
801.36993.804	Aquarium Pedestrial Bridge Repair	0	0	0
801.36993.805	Glades @ Walnut Rd Retaining Wall	241,164	0	0
801.36993.809	Underground Utilities Phase 6	0	0	0
801.36993.812	Undergrounding Utilities Old Ruby's	0	0	0
801.36993.820	Camp LeConte Trolley Shelter	26,819	0	0
801.36993.821	Big Belly Trash Receptacles	16,246	0	0
801.36993.828	Parkway Sidewalk Improvements	0	192,500	0
801.36993.846	Historic Plaque Program	0	0	0
801.36993.847	Winter Lights Warehouse	0	0	0
801.36993.848	Winter Lights Purchase	0	0	0
801.36993.853	Winter Lights Refurbish	98,815	85,000	0
801.36993.855	Capital Improvements Program	0	0	810,119
801.36993.856	Convention Center Restroom Renov	0	0	0
801.36993.858	Aquarium Garage LED Lighting	0	0	0
801.36993.865	Arrowmont Open Space Easement	0	0	0
801.36993.876	Ogle Cabin Relocation	0	44,000	0
801.36993.880	Mynatt Park Renovations	0	79,570	0
801.36993.887	Cherokee Orchard Slope Repair	0	97,700	0
801.36993.888	Recycling Center	0	0	0
801.36993.889	Rocky Top Outdoor Restroom Install	0	0	0
	From/(To) Fund Balance			0
	Total for Appropriation			1,115,538

Budget Information

Detail		2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
801.85000.000	EXPENDITURES	2,950,537	567,607	1,115,538
801.85000.800	***CAPITAL OUTLAY***	2,950,537	567,607	1,115,538
801.85000.803	Old Library Parking Lot Automation	0	48,915	0
801.85000.804	Aquarium Pedestrial Bridge Repair	0	0	0
801.85000.805	Glades @ Walnut Rd Retaining Wall	338,377	0	0
801.85000.806	Aq. and McMahan Parking Garg Rehab	0	0	0
801.85000.807	US321 Sfty Upgr & RTSW Trly Stp	0	0	0
801.85000.809	Underground Utilities Phase 6	0	0	0
801.85000.812	Undergrounding Utilities Old Ruby's	0	0	0
801.85000.815	Parkway Crosswalks Reinstallation	0	98,500	0
801.85000.818	New Greenhouse	(116)	0	0
801.85000.819	Parkway Welcome Center Renovation	1,436	0	0
801.85000.820	Camp LeConte Trolley Shelter	0	18,892	0
801.85000.821	Big Belly Trash Receptacles	16,367	0	0
801.85000.824	Youth Sports Park Feasibility Study	0	0	0
801.85000.826	G-P Atheletic Fields Synthetic Turf	51,267	0	0
801.85000.827	Community Ctr Roof Repair-Replace	0	2,900	0
801.85000.828	Parkway Sidewalk Improvements	0	0	0
801.85000.829	Aquarium Garage Floor Sealant	117,600	0	0
801.85000.831	Community Center AC Installation	0	174,908	0
801.85000.832	Youth Sports Complex Project	2,179,779	0	305,419
801.85000.834	Wayfinding Program	148,083	400	0
801.85000.836	Spur Welcome Center Restroom Renov	(57)	0	0
801.85000.846	Historic Plaque Program	0	120	0
801.85000.847	Winter Lights Warehouse	0	0	0
801.85000.848	Winter Lights Purchase	0	0	0
801.85000.853	Winter Lights Refurbish	97,800	62,215	0
801.85000.855	Capital Improvements Program	0	0	810,119

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
801.85000.815	42633	09/08/15	3703	BLALOCK & SONS, INC.	.00	2,000.00
801.85000.827	42838	10/29/15	48501	SRA ARCHITECTS, INC.	.00	400.00
801.85000.838	43522	06/24/16	48501	SRA ARCHITECTS, INC.	.00	4,000.00
801.85000.864	43413	05/26/16	11004	EGOVERNMENT SOLUTION	.00	89,500.00
801.85000.864	43451	06/09/16	1268	AMAZON	.00	3,438.02
801.85000.864	43556	07/01/16	33225	MUNIBILLING	.00	4,445.00
801.85000.880	43403	05/23/16	40740	PROGRESSION ELECTRIC	.00	17,000.00
801.85000.880	43476	06/10/16	3703	BLALOCK & SONS, INC.	.00	20,000.00
801.85000.887	42644	09/09/15	35223	NORVELL & POE, ENGIN	.00	800.00
Department 801.85000 Total Outstanding Purchase Orders					\$.00	\$ 141,583.02

GRANT FINANCED PROJECTS FUND

Program Information:

This Fund is used to administer the capital projects that are funded by the City and involve grant funds received by the City. The primary source of funding comes from the Special Revenue CIP Fund and the State of Tennessee. These funds remain with the project until completion and do not require yearly reappropriation.

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate	
802.30000.000	REVENUES			
802.33001.000	*** INTERGOVERNMENTAL REVENUES ***			
802.33001.807	US321 Sfty Upgr & RTSW Trly Stp	0	0	396,036
802.33001.817	ARRA Grant - Police Radios	0	0	0
802.33001.819	Parkway Welcome Center Renovation	0	0	0
802.33001.871	Local Parks & Rec Grant 98K	0	98,000	0
802.33825.000	State Mass Transit Grants			
802.33825.811	2010 Mass Transit Capital Grant	15,356	0	0
802.33825.821	Big Belly Trash Receptacles	0	0	0
802.33825.825	FY2011 Trolley Grnt #785309-S3-009	0	17,443	0
802.33825.830	TDOT 5309 Cap Asst Grant S3-015	0	234,271	0
802.36000.000	*** INTRAFUND TRANSFERS ***			
802.36993.000	From C.I.P. Fund			
802.36993.741	Gatlinburg-Pigeon Forge Airport	30,639	30,639	30,639
802.36993.807	US321 Sfty Upgr & RTSW Trly Stp	0	0	20,844

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed	
802.40000.000	EXPENDITURES			
802.26500.000	***OPERATING TRANSFERS OUT***			
802.26500.782	To C.I.P. Fund	0	0	0
802.85000.800	***CAPITAL OUTLAY***			
802.85000.741	Gatlinburg-Pigeon Forge Airport	30,639	30,639	30,639
802.85000.807	US321 Sfty Upgr & RTSW Trly Stp	0	0	416,880
802.85000.811	2010 Mass Transit Capital Grant	2,324	0	0
802.85000.819	Parkway Welcome Center Renovation	212,777	5,000	0
802.85000.821	Big Belly Trash Receptacles	0	0	0
802.85000.825	FY2011 Trolley Grnt #785309-S3-009	0	20,279	0
802.85000.830	TDOT 5309 Cap Asst Grant S3-015	0	257,276	0
802.85000.849	TDOT 2009 Trolley Grnt 785309-S3-007	0	0	0
802.85000.871	Local Parks & Rec Grant 98K	0	207,349	0
802.85000.872	2015 TROLLY GRANT - CNG	0	80	0

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
802.85000.872	43124	02/19/16	9224	DOUBLE K, INC.	.00	205,806.00
Department 802.85000 Total Outstanding Purchase Orders					\$.00	\$ 205,806.00

VEHICLE REPLACEMENT FUND

Program Information:

This Fund is used to administer the Vehicle Replacement Program that is funded by annual appropriations within the Departments of the City that represent the straight line depreciation over the expected life of the equipment. The goal of the program is to accumulate in this Fund the resources necessary to replace each piece of equipment in a timely manner.

Revenue Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Estimate
803.30000.000 REVENUES	853,674	669,662	671,465
803.36000.000 *** INTRAFUND TRANSFERS ***	582,667	629,568	646,465
803.36823.000 From Department of Tourism	1,667	1,667	1,667
803.36824.000 Transfer From General Fund	459,967	500,517	511,898
803.36828.000 From Parking/Mass Transit Fund	1,867	2,867	2,900
803.36829.000 From Solid Waste/Sanitation Fund	119,166	124,517	130,000
803.39000.000 *** OTHER FINANCING SOURCES ***	271,007	40,094	25,000
803.35990.000 Miscellaneous Income	137,500	0	0
803.39921.000 Sale of Equipment	133,507	40,094	25,000
		283,860	224,035
From/(To) Fund Balance			
Total for Appropriation			895,500

Budget Information

Detail	2014-2015 Actual	2015-2016 Actual	2016-2017 Proposed
803.40000.000 \$\$\$ EXPENDITURES \$\$\$	1,107,146	953,522	895,500
803.85000.000 CAPITAL PROJECTS	1,107,146	953,522	895,500
803.85000.816 Equipment Purchase/Replacement	1,107,146	953,522	895,500

OUTSTANDING PURCHASE ORDER LISTING
07/13/16

Account No.	P.O. No.	Created	Vendor	Name	Prior F.Yr. P.O. Balance	Current F.Yr. P.O. Balance
803.85000.816	43081	02/04/16	49923	TENNESSEE AUTOGRAPHI	.00	1,260.00
803.85000.816	43528	06/25/16	16719	GLOBAL RENTAL COMPAN	.00	9,600.00
Department 803.85000 Total Outstanding Purchase Orders					\$.00	\$ 10,860.00

VEHICLE REPLACEMENT PROGRAM - Fund 803
FY 2012 - FY 2017

FY2017 Proposed Vehicle Purchases

		Estimated Costs
		<u> </u>
52000 Fire	TAHOE - Fire Dept Vehicle	\$45,500
52000 Fire	TAHOE - CHIEF'S VEHICLE	\$45,500
52000 Fire	AMBULANCE - 4WD	\$162,000
51000 Police	PATROL VEHICLE	\$36,500
51000 Police	PATROL VEHICLE	\$36,500
51000 Police	PATROL VEHICLE	\$36,500
71000 Street	PAVER/FINISHER	\$373,000
71000 Street	ALTEC MODEL BUCKET TRUCK	\$160,000
TOTAL		<u><u>\$ 895,500</u></u>

FY2016 Vehicle Purchases

		Actual Costs
		<u> </u>
5100 Police	PATROL VEHICLE	\$35,405
5100 Police	PATROL VEHICLE	\$35,405
5100 Police	PATROL VEHICLE	\$35,405
5100 Police	PATROL VEHICLE	\$35,405
5100 Police	PATROL VEHICLE - Unmarked	\$33,945
7100 Street	CHEVROLET 3500 PICKUP with Equipment	\$37,941
7100 Street	CHEVY CK1500 PICKUP	\$23,655
7100 Street	Bucket Truck Rental - Winterlights Program	\$30,824
7100 Street	CHEVROLET 3500 PICKUP with Equipment	\$37,941
7110 Sanitation	SIDELOADING CHEVY GARBAGE TRUCK	\$143,400
7110 Sanitation	TYMCO MODEL 600 ST SWEEPER	\$203,029
4220 Recreation	AUTOMOBILE DODGE W250 PICKUP	\$29,911
4220 Recreation	AUTOMOBILE GMC C1500 PICKUP	\$26,413
4310 Bldg Mtc	AUTOMOBILE GMC C1500 PICKUP	\$32,986
TOTAL		<u><u>\$ 741,665</u></u>

VEHICLE REPLACEMENT PROGRAM - Fund 803
FY 2012 - FY 2017

FY2015 Vehicle Purchases

		Actual Costs
4110 Golf	Dodge Dakota Pickup	\$25,000
4220 Recreation	Ford LN 600 FB	\$22,650
4220 Trout	Dodge Pickup	\$28,233
4220 Recreation	Bobcat Excavator	\$24,807
4220 Recreation	Dodge Pickup	\$28,233
5100 Police	Two (2) SUV Patrol Vehicles	\$75,360
5100 Police	DARE VAN (replace with SUV)	\$37,680
5200 Fire	Ambulance - 2WD	\$141,085
5200 Fire	Two (2) Inspector Jeeps - replace with SUV	\$51,564
5200 Fire	Rescue Mini-pumper	\$148,810
7100 Street	Dodge Utility Truck (tool boxes, etc)	\$31,308
7100 Street	Ford Bucket Truck - small lift	\$74,238
7100 Street	Two (2) Salt Trucks with spreader	\$73,046
7110 Sanitation	Stecco Refuse Trailer 42'	\$82,600
	TOTAL	\$844,614

FY 2014 Vehicle Purchases

		Actual Cost
5100 Police	Patrol Unit - 4WD	\$ 29,771
5200 Fire	Rosenbauer Fire Truck	\$ 181,377
7100 Street	Dump Truck	\$ 73,958
7100 Street	Backhoe	\$ 105,042
7100 Street	Leaf Truck	\$ 123,410
7110 Street	Brush Truck	\$ 111,020
7110 Sanitation	Hand Loader Garbage Truck	\$ 110,347
7110 Sanitation	Container Loader Garbage Truck	\$ 133,934
	TOTAL	\$ 868,859

VEHICLE REPLACEMENT PROGRAM - Fund 803
FY 2012 - FY 2017

FY 2013 Vehicle Purchases

		<u>Actual Cost</u>
4130 Parking	GMC 2500 Pickup	\$19,728
4220 Parks/Ground	Ford LN 600 FB	\$27,540
5100 Police	PATROL UNIT	\$28,691
5100 Police	Patrol UNIT	\$28,691
5100 Police	PATROL UNIT	\$28,691
5100 Police	PATROL UNIT	\$33,368
5100 Police	PATROL UNIT	\$33,368
5200 Fire	AMBULANCE - 4WD	\$149,214
7100 Street	JD Mower	\$45,000
7100 Street	Dump Truck	\$73,958
7100 Street	Dump Truck	\$73,958
7110 Sanitation	Stecco Refuse Trailer 42'	\$73,800
7110 Sanitation	Container Loader Garbage Truck	\$133,934
7110 Sanitation	5th Wheel Tractor	\$96,994
TOTAL		<u><u>\$846,935</u></u>

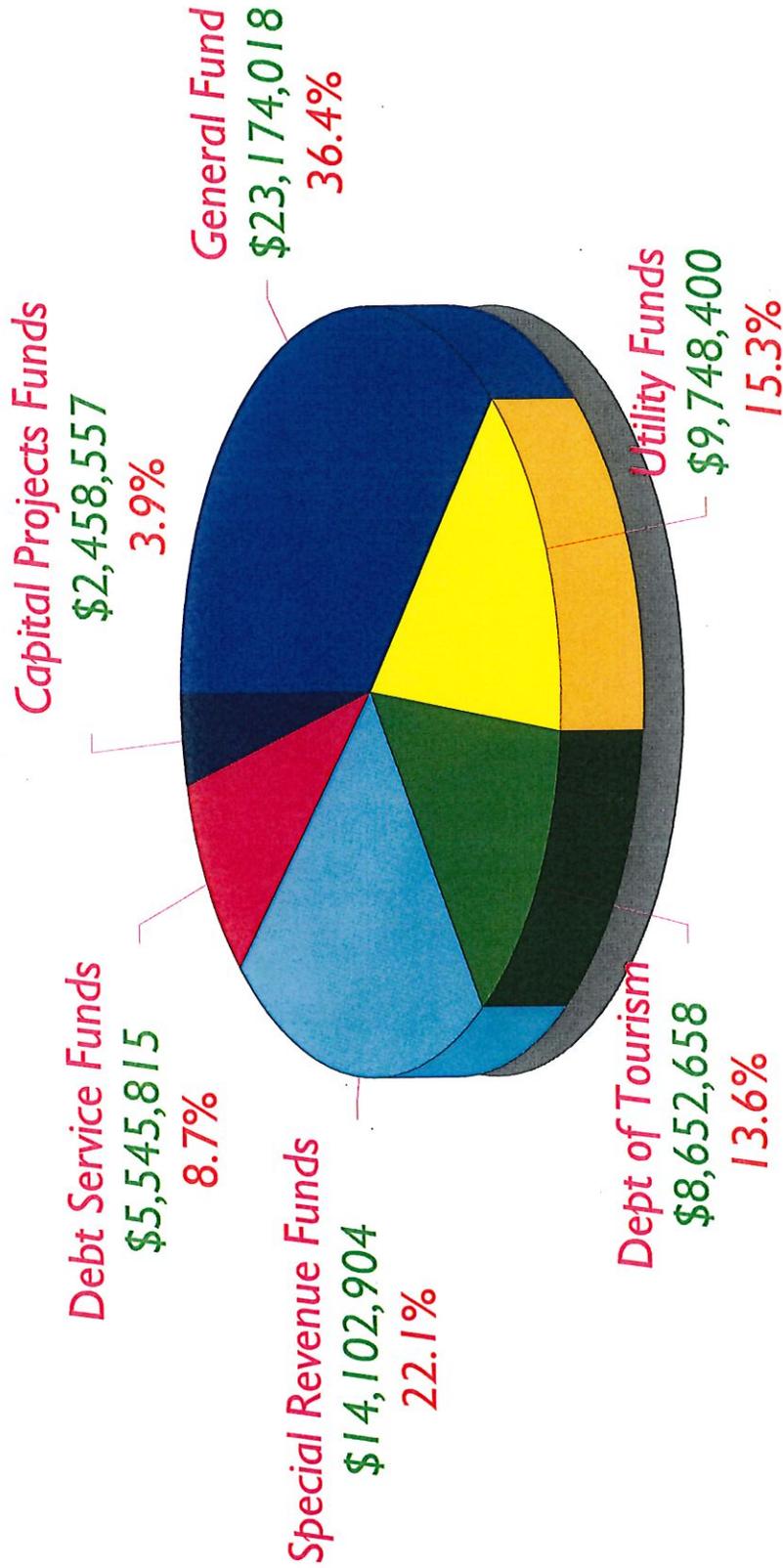
FY2012 Vehicle Purchases

		<u>Actual Cost</u>
4220 Parks/Ground	Ford Truck	\$19,802
4220 Parks/Ground	Ford Truck	\$19,802
5100 Police	Patrol Unit	\$35,025
5100 Police	Patrol Unit	\$31,324
5100 Police	Patrol Unit	\$31,325
5100 Police	Patrol Unit	\$31,325
5100 Police	Patrol Unit	\$31,324
5100 Police	Patrol Unit	\$35,025
5200 Fire	Chevy Truck	\$21,935
5200 Fire	Ambulance	\$124,927
7100 Street	Backhoe	\$47,977
7100 Street	Tractor Purchased Used	\$26,000
7100 Street	Salt Truck with Plow	\$35,192
7100 Street	Salt Truck with Plow	\$35,192
7100 Street	Dump Truck	\$77,585
7110 Sanitation	Hand Loader Garbage Truck	\$105,481
7110 Sanitation	Container Loader Garbage Truck	\$135,512
7110 Sanitation	Container Loader Garbage Truck	\$135,512
TOTAL		<u><u>\$980,263</u></u>

Total Spent Since Inception of Program FY2012 - FY2016

\$4,282,337

2016 - 2017 Total Proposed Budget



Total: \$63,682,352