



Annual Operating Budget - FY2024

July 1, 2023 - June 30, 2024

Adopted 6/13/2023

Mayor David S. Eady

Councilmembers

Jeff Wearing - Erik Oliver

Laura McCanless - George Holt

Mike Ready - Jim Windham

Bill Andrew, City Manager

Marcia Brooks, City Clerk/Treasurer

Mark Anglin, Police Chief

Jody Reid, Supervisor of Public Works and Utilities

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
GENERAL FUND - REVENUE								
1	100-0000-3110000-000	General Property Taxes		-1,923				
2	100-0000-311100-000	Real Property Tax-Current Yr.	130,000	123,184	135,000	158,864	158,864	172,000
3	100-0000-311200-000	Property Tax - Prior Year	3,000	6,256	3,000	4,591	4,591	4,021
4	100-0000-311310-000	Motor Vehicle Adv.	2,500	2,770	2,500	1,725	2,299	1,500
5	100-0000-311315-000	Motor Vehicle TAVT	65,000	230,313	170,000	138,744	184,993	180,000
6	100-0000-311316-000	AAVT Alternative		316				
7	100-0000-311340-000	Intangible Tax	4,000	9,128	7,000	3,479	4,639	4,853
8	100-0000-311600-000	Real Estate Transfer	1,500	4,640	2,000	872	1,162	1,122
9	100-0000-311710-000	Electric Franchise Tax	2,000	2,241	2,200	2,530	2,530	2,530
10	100-0000-311730-000	Gas Franchise Tax	14,000	17,653	14,000	13,983	13,983	11,580
11	100-0000-311750-000	TV Cable Franchise Tax	30,000	37,375	35,000	26,798	26,798	30,000
12	100-0000-311760-000	Telephone Franchise Tax	5,000	4,985	6,000	4,440	4,440	4,440
13	100-0000-313100-000	LOST Sales & Use Tax	425,000	596,280	562,000	436,745	582,326	582,000
14	100-0000-316100-000	General Occupational Tax	11,500	11,985	11,000	11,144	11,144	11,000
15	100-0000-316200-000	Insurance Premium Tax	175,000	176,167	170,000	186,420	186,420	180,000
16	100-0000-319000-000	Penalty/Interest on Del Taxes	1,000	445	1,000	832	1,000	1,000
17	100-0000-321200-000	General Building Permits	10,000	4,241	5,000	6,345	7,000	10,000
18	100-0000-322901-000	Misc. Income	1,000	68	500	70	250	250
19	100-0000-331210-000	Direct Federal Grants		2,153				
20	100-0000-334200-000	State Grants		438,041				
21	100-0000-335800-000	Intergovernmental Revenues	25,000	27,769	25,000	28,352	28,352	28,500
22	100-0000-341400-000	Printing/Duplicating Service	200	124	100	86	100	100
23	100-0000-341910-000	Election Qualifying Fees	850	432	0			750
24	100-0000-349100-000	Cemetery Fees	2,000	8,250	5,000	(4,400)	5,000	5,000
25	100-0000-349300-000	Bad Check Fees	500	240	500	310	500	500
26	100-0000-351000-000	Fines & Forfeitures	85,000	66,187	75,000	63,261	84,349	77,640
27	100-0000-361000-000	Interest Revenues	5,000	5,017	5,000	39,437	52,583	50,000
28	100-0000-371000-000	Contributions from Private Sources	0	2,000	500	0	2,000	2,000
29	100-0000-371000-002	July 4th Donations				250	1,000	
30	100-0000-381000-000	Rents and Royalties	3,000	5,225	5,000	6,625	8,833	12,000

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
31	100-0000-381001-000	Lease Agreement Income	31,710	33,507	31,710	0	33,507	33,507
32	100-0000-381002-000	Lease - Verizon	28,007	23,229	28,000	21,931	29,242	30,703
35	100-0000-389000-000	Misc. Revenue		4,360	500	1,999	2,000	2,000
36	100-0000-389000-001	Insurance Credits		702				
37	100-0000-389000-002	Refunds		not budgeted				
38	100-0000-389000-003	Book Sales		0				
39	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	0				
40	100-4200-392000-000	Proceeds-Dispose of Assets		2,021				
41	100-3200-383000-000	Insurance Claim Reimbursement				3,095		
		REVENUES TOTAL	\$1,062,767	\$1,845,380	\$1,302,510	\$1,158,527	\$1,439,905	\$1,438,996

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
GENERAL FUND - EXPENDITURES								
CITY COUNCIL								
1	100.1100.511100.000	Regular Employees	34,800	30,000	30,000	22,220	29,627	34,800
2	100.1100.512200.000	Social Security (FICA)	2,662	2,295	2,295	1,700	2,266	2,662
3	100.1100.523100.000	Liability Insurance	10,000	10,572	10,700			15,000
4	100.1100.523600.000	Education & Training	3,750	831	2,500	918	2,500	5,000
5	100.1100.531100.000	Computers	0					
6	100.1400.511100.000	Reg Employees - Election	650		0			750
		SUBTOTAL	\$51,862	\$43,698	\$45,495	\$24,838	\$34,393	\$58,212

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
GENERAL GOVERNMENT								
1	100.1500.511100.000	Regular Employees	241,647	264,978	269,033	209,957	279,942	298,789
2	100.1500.511300.000	Overtime	5,000	6,005	5,000	4,485	5,980	6,000
3	100.1500.512100.000	Group Insurance	61,250	50,971	60,000	35,384	47,178	65,000
4	100.1500.512200.000	Social Security (FICA)	18,945	20,736	20,581	16,405	21,873	22,857
5	100.1500.512400.000	Retirement Plan Expense	20,000	19,437	20,000	15,088	20,118	20,250
6	100.1500.512450.000	Retirement Cont. (DC) 401	10,771	9,722	16,142	6,401	8,534	17,927
7	100.1500.512700.000	Workers' Comp Insurance	1,000	926	1,500			1,200
8	100.1500.512900.000	Unemployment Payments	2,000	7,722	2,000	2,142	5,400	6,500
9	100.1500.521200.000	Professional	100,000	81,015	125,000	77,498	103,331	125,000
10	100.1500.521200.001	Code Enforcement Services	5,000	4,615	6,000	1,690	2,253	6,000
11	100.1500.521200.002	Building Permit (BV)	7,500	4,803	7,500	4,842	6,456	7,500
12	100.1500.521202.000	Fire Services - Newton County	31,000	34,641	40,000	45,293	45,293	50,000
13	100.1500.521300.000	Technical Purchased Service	50,000	57,043	55,000	45,083	60,111	65,000
14	100.1500.522200.000	Repairs & Maintenance	20,000	37,494	30,000	18,635	24,847	30,000
15	100.1500.522200.001	Whatcoat Building Maintenance	10,000	500	10,000			5,000
16	100.1500.522200.002	YH Welcome Center	5,000		0			2,000
17	100.1500.522320.000	Equipment Leases and Rentals	1,300	720	1,300	720	959	1,300
18	100.1500.523100.000	Liability Insurance	9,000	310	9,600			12,800
19	100.1500.523200.000	Telephone - Postage	25,500	24,078	26,000	20,649	27,532	26,000
21	100.1500.523300.000	Advertising & Promotions	8,000	6,063	10,000	4,714	6,285	10,000
22	100.1500.523320.000	July 4th Parade Expenses	6,000	8,732	6,000	(448)	10,000	15,000
23	100.1500.523600.000	Dues & Fees	9,000	8,814	12,000	8,199	10,933	12,000
24	100.1500.523700.000	Education & Training	7,500	4,682	6,500	4,479	5,972	10,000
25	100.1500.531100.000	Supplies & Materials	20,000	15,359	17,000	8,398	11,197	17,000
26	100.1500.531200.000	Energy - Utilities	16,000	15,317	17,000	8,381	11,175	17,000
27	100.1500.531600.000	Small Equipment Under \$5,000	5,000	6,044	4,000	1,527	2,036	4,000
28	100.1500.531600.001	Computer Upgrades	0		4,000			4,000

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29	100.1500.542300.000	Furniture and Fixtures	0	2,655	2,500			2,500
30	100.1500.531700.000	Other/Meetings & Events	5,000	1,312	3,000	3,162		7,500
31	100.1500.542000.000	Machinery & Equipment				860		
32	100.1500.579000.000	Contingency - General	17,397		10,000			5,000
33	100.1500.579010.000	Contingencies - cash over & short	200	2,773	500	81		500
		SUBTOTAL	\$719,010	\$697,465	\$797,156	\$543,624	\$717,406	\$873,623

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COURT								
1	100.2500.521200.000	Contract - Judge	5,000	5,000	6,250	4,688	6,250	6,250
2	100.2500.521210.000	Contract - Public Defender	500		625			625
3	100.2500.521211.000	Contract - Solicitor	5,741	6,400	6,000	2,900	6,000	6,000
4	100.2500.523700.000	Education - Clerk	1,000	1,041	1,500	177	235	1,500
5	100.2500.523701.000	Education - Judge	2,115	2,115	750	225	750	750
6	100.2500.523850.000	Contract - Translator	200		500			500
7	100-2500-523600-000	Subpoena fee			400			400
8	100-2500-571000-000	Court Disposition Funds Payable			25,000	15,014	20,019	25,000
		SUBTOTAL	\$14,556	\$14,556	\$41,025	\$23,004	\$33,255	\$41,025

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POLICE DEPARTMENT								
1	100.3200.511000.000	Regular Employees	185,344	145,299	231,551	123,210	164,280	237,979
2	100.3200.511300.000	Overtime	10,000	10,705	10,000	3,627	4,837	10,000
3	100.3200.511300.001	Overtime Pension				-308		
4	100.3200.512100.000	Group Insurance	38,203	18,635	25,000	6,517	8,689	20,300
5	100.3200.512200.000	Social Security (FICA)	14,944	11,934	17,714	9,680	12,906	18,205
6	100-3200-512400-000	Retirement Contributions		1,675				
7	100.3200.512450.000	Retirement Cont. (DC) 401	10,081	4,600	13,893	4,599	6,132	14,279
8	100.3200.512700.000	Workers' Comp Insurance	8,000	7,844	8,000			8,000
9	100-3200-521200-000	Legal & Professional		1,025			0	2,500
10	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	6,670	14,400	8,639	11,519	14,400
11	100-3200-521301-000	Service Contracts			8,000	8,151	10,868	34,200
12	100-3200-521302-000	Technical Services				1,386	1,848	2,400
13	100.3200.522200.000	Veh & Equip Repairs & Maint	10,000	20,053				
14	100-3200-522200-000	Vehicle Repairs & Maint			10,000	3,478	4,637	8,000
15	100-3200-522201-000	Equip Repairs & Maint			5,000	383	511	3,000
16	100-3200-522310-000	Rentals			500	398	531	500
17	100.3200.523100.000	Liability Insurance	15,500	15,950	16,100	1,000		23,500
18	100.3200.523200.000	Telephone-Postage	5,500	5,496	5,480	4,632	6,175	6,200
19	100.3200.523600.000	Dues & Fees	200	125	200	125	167	200
20	100.3200.523700.000	Education & Training	2,000	2,050	3,000	2,212	2,950	6,000
21	100.3200.523850.000	Subpoena fee	200					
22	100.3200.523900.000	Prisoner Housing & costs	13,000	2,835	13,000	3,705	4,940	10,000
23	100.3200.531100.000	Supplies & Materials	5,500	6,663				
24	100-3200-531101-000	Office Supplies & Materials			1,500	2,057	2,743	2,000
25	100-3200-531102-000	Operational Supplies & Materials			4,500	891	1,188	5,000
26	100.3200.531270.000	Gasoline	10,000	6,292	10,000	3,382	4,509	10,000

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27	100.3200.531600.000	Small Equipment Under \$5,000	5,000	17,473	5,000	14,646		7,000
28	100.3200.531600.001	Computer Upgrades	0		5,000	3,380		3,000
29	100.3200.531700.000	Uniforms	5,000	6,522	5,000	1,390	1,853	5,000
30	100.3200.571000.000	Training funds - Payable	23,144	19,429				
31	100.3800.342500.000	E-911 Center	25,000	16,203	25,000	14,510	14,510	25,000
		SUBTOTAL	\$397,616	\$327,478	\$437,838	\$221,690	\$265,792	\$476,663

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STREET DEPARTMENT								
1	100.4200.511100.000	Regular Employees-Street	48,171	35,971	71,447	55,804	74,406	81,901
2	100.4200.511300.000	Overtime	2,000	901	1,500	966	1,288	1,500
3	100.4200.512100.000	Employee Insurance	22,890	7,904	20,000	10,340	13,786	20,000
4	100.4200.512200.000	Social Security (FICA)	3,839	2,821	5,466	4,681	6,242	6,265
5	100.4200.512450.000	Retirement Cont. (DC) 401	2,891	1,187	4,287	2,075	2,766	4,914
6	100.4200.512700.000	Workers' Comp Insurance	5,000	3,730	4,000			5,000
7	100.4200.521200.000	Professional (Arborist)		1,088	1,500	150	200	1,500
8	100.4200.521201.000	Professional - Engineering	5,000	300	6,000	300	400	5,000
9	100.4200.522200.000	Veh & Equip Repairs & Maint	12,000	14,029	15,000	8,034	10,711	15,000
10	100.4200.523600.000	Dues and Fees	100	75	100			100
11	100.4200.523700.000	Education & Training	500		500			500
12	100.4200.523850.000	Contract Labor	12,000	20,927	0	10,722	14,296	7,500
13	100.4200.531100.000	Supplies & Materials	15,000	11,640	15,000	12,717	16,956	15,000
14	100.4200.531270.000	Gasoline/Diesel	3,500	4,955	4,000	2,090	2,787	4,000
15	100.4200.531600.000	Small Equipment Under \$5,000	1,500	1,042	1,500			1,500
16	100.4200.531700.000	Uniforms	2,000	1,716	2,000	1,725	2,301	2,500
17	100.4200.531800.000	Stormwater Management	5,500	3,500	5,500			3,500
18	100.4200.531901.000	City Tree Removal	25,000	19,913	25,000	14,925	19,900	30,000
19	100.4200.531910.000	City Trail Maintenance		2,350	0			
20	100.4200.532100.000	Sidewalks	3,000		3,000			3,000
21	100.4200.532100.001	Property Claims <\$1,000	1,000	120	1,000			1,000
22	100.4221.541200.000	LMIG Street Repairs	0	68,764				52,000
23	100-4221-541200-001	Street Repairs			10,000			5,000
		SUBTOTAL	\$170,891	\$202,931	\$196,799	\$124,530	\$166,040	\$266,680
CEMETERY								
1	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000	5,000	5,000	5,000	5,000
2	100.4900.531900.000	Tree Removal/Planting	5,000	3,000	5,000		2,500	2,500
		SUBTOTAL	\$10,000	\$8,000	\$10,000	\$5,000	\$7,500	\$7,500

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PARKS AND RECREATION DEPARTMENT								
1	100.6200.511100.000	Regular Employees - Parks & Rec.	22,149	3,927	13,116	13,712	18,283	41,845
2	100.6200.511300.000	Overtime	500	242	500			500
3	100.6200.512100.000	Group Insurance	11,520	1,524	6,000	4,359	5,812	6,500
4	100.6200.512200.000	Social Security (FICA)	1,733	319	1,003	1,049	1,399	3,201
5	100.6200.512450.000	Retirement Cont. (DC) 401	1,329	812	787	497	662	2,511
6	100.6200.512700.000	Workers' Comp Insurance	800	724	1,000			1,000
7	100.6200.521200.000	Professional (arborist)	700	225	700	413	550	700
8	100.6200.522200.000	Veh & Equip Repairs & Maint	1,000		1,000			1,000
9	100.6200.523850.000	Contract Labor - Temporary Help	5,000	11,333	0	6,120	8,160	5,000
10	100.6200.531100.000	Supplies & Materials	5,000	3,596	10,000	3,973	5,297	21,000
11	100.6200.531200.000	Energy - Utilities	7,000	5,057	7,000	3,929	5,238	7,000
12	100.6200.531270.000	Gasoline/Diesel	300	1,269	800	661	881	1,000
13	100.6200.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000
14	100.6200.531700.000	Uniforms	800	465	800	504	672	900
15	100.6200.531900.000	Tree Board	15,000	14,206	15,000	7,223	9,630	21,003
16	100.6200.531910.000	City Parks and Trail Maintenance	25,000	23,240	30,000	29,157	38,876	45,000
		SUBTOTAL	\$98,831	\$66,941	\$88,706	\$71,595	\$95,459	\$159,160

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WATER & SEWER FUND - REVENUES								
1	505.0000.344210.000	Water Charges/Sales	510,000	562,215	565,000	428,079	642,118	572,000
2	505.0000.344215.000	Water Tap Fees	10,000	21,562	4,000	2,951		4,000
3	505.0000.344255.000	Sewer Charges/Sales	260,000	262,161	250,000	200,862	301,293	239,238
4	505.0000.344256.000	Sewer Tap Fees	10,000	14,400	4,000	7,200		4,000
5	505.0000.344280.000	Hydrant Meter	500	331	500			500
6	505.0000.361000.000	Interest Revenues	500	150	300	291	437	300
7	505.0000.389000.000	Miscellaneous Income	0	8,671	0			
8	505.0000.389000.001	Refunds	1,000		0			
		TOTAL REVENUES	\$792,000	\$869,491	\$823,800	\$639,383	\$943,848	\$820,038
WATER & SEWER FUND - EXPENDITURES								
1	505.4300.511100.000	Regular Employees	41,191	31,242	59,744	42,559	56,745	62,856
2	505.4300.511300.000	Overtime	3,000	1,077	3,000	1,082	1,443	3,000
3	505.4300.512100.000	Employee Insurance	14,090	9,837	16,000	15,149	20,199	24,000
4	505.4300.512200.000	Social Security (FICA)	3,381	2,502	4,570	3,339	4,451	4,809
5	505.4300.512450.000	Retirement Cont. (DC) 401	2,472	1,486	3,585	1,564	2,086	3,771
6	505.4300.512700.000	Workers' Comp Insurance	4,000	3,688	4,200			5,000
7	505.4300.521200.000	Legal & Professional	3,900	7,056	6,000	3,111	4,148	6,000
8	505.4300.521300.000	Sewer Treatment Fees	117,000	115,398	140,000	72,204	96,272	120,000
10	505.4300.522200.001	Service Contracts	13,200	20,706	17,000	9,251	12,335	18,000
9	505.4300.522200.000	Veh & Equip Repairs & Maint	0	7,551		11,286	15,049	
11		Building Repairs	2,000		2,000			2,500
12		Equipment Repair and Rental	1,500		2,000			2,500
13		Vehicle Repairs	300		1,000			2,500
14	505.4300.523100.000	Liability Insurance	1,400	1,899	3,200			4,800
15	505.4300.523200.000	Telephone-Postage	1,500	817	1,500	569	759	1,500
16	505.4300.523600.000	Dues & Fees	2,300	1,074	2,000	1,065	1,420	2,000
17	505.4300.523700.000	Education & Training	4,400	3,869	3,400	2,105	2,807	5,000
18	505.4300.523850.000	Contract Labor	15,000	18,387	30,000	7,997	10,662	30,000
19	505.4300.531100.000	Materials & Supplies	21,000	16,498	22,000	15,744	20,991	23,000
20	505.4300.531200.000	Energy - Utilities	2,500	1,782	2,500	1,354	1,805	2,500

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21	505.4300.531270.000	Gasoline/Diesel	3,800	4,667	4,000	2,481	3,308	4,000
22	505.4300.531510.000	Water for Resale	195,000	214,425	200,000	139,612	186,149	200,000
23	505.4300.531600.000	Small Equipment Under \$5,000	3,000	1,484	3,000			3,000
24	505.4300.531700.000	Uniforms	2,600	1,943	2,500	2,258	3,010	3,000
25	505.4300.552200.000	Property Claims <\$1,000	1,000		1,000			1,000
26	505.4300.561000.000	Depreciation Expense	215,450	216,681	216,480			215,000
27	505.4300.574000.000	Bad Debt Expense	7,440	9,130	8,000			8,000
28	505.4300.579000.000	Contingency	6,266		10,000			
29	505.4300.582000.000	GEFA Loan Interest Payback	3,310	3,308	4,300	2,207	2,943	2,500
		TOTAL EXPENDITURES	\$692,000	\$696,508	\$772,979	\$334,936	\$446,582	\$760,236

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
ELECTRIC FUND - REVENUES								
1	510.0000.344310.000	Electric Sales	2,453,788	2,404,201	2,500,000	1,733,673	2,311,565	2,371,000
2	510.0000.344311.000	Penalties After the 15th	60,000	73,271	60,000	55,157	73,542	75,000
3	510.0000.344312.000	Service Charges	4,000	7,993	5,000	5,400	7,200	7,800
4	510.0000.349900.000	Online Bill Pay Convenience Fee	12,000	12,053	17,000	13		500
5	510.0000.361000.000	Interest Revenue	150	104	100	168	224	200
6	510.0000.361001.000	MCT Dividends	500	(1,510)		7,250	9,667	8,000
7	510.0000.381000.000	Other - Rebates	60,000	89,457	80,000	782	1,043	35,000
8	510-0000-383000-000	Reimbursement - Property Damage						
9	510-0000-392000-000	Proceeds-Dispose of Assets				5,000		
		TOTAL REVENUES	\$2,590,438	\$2,585,570	\$2,662,100	\$1,807,443	\$2,403,240	\$2,497,500
ELECTRIC FUND - EXPENDITURES								
1	510.4600.511110.000	Regular Employees	123,869	127,934	155,365	99,011	132,015	144,698
2	510.4600.511300.000	Overtime	4,000	4,472	6,000	3,177	4,236	6,000
3	510.4600.512100.000	Employee Insurance	32,910	25,702	36,000	18,737	24,983	36,000
4	510.4600.512200.000	Social Security (FICA)	9,860	10,126	11,885	7,817	10,423	11,069
5	510.4600.512400.000	Retirement Plan Expense	49,417	32,269	49,400	36,940	49,253	50,000
6	510.4600.512450.000	Retirement Cont. (DC) 401	1,000	356	9,322	624	833	3,617
7	510.4600.512700.000	Workers' Comp Insurance	1,500	1,112	2,000			2,500
8	510.4600.521200.000	ECG Professional Services	64,000	61,039	64,000	50,382	67,176	70,000
9	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	7,115	7,200	8,314	11,085	10,000
10	510.4600.522201.000	Power line Tree Trimming	35,000	50,456	45,000			50,000
11	510.4600.523100.000	Liability Insurance	8,500	8,589	9,200			12,300
12	510.4600.523200.000	Telephone-Postage	9,000	4,192	9,000	4,463	5,950	9,000
13	510.4600.523600.000	Dues & Fees	300	306	750	39	53	750
14	510.4600.523600.001	Online Bill Pay Merchant Fee	13,000	15,092	18,000	124		500
15	510.4600.523700.000	Linemen Training	6,000	1,602	6,000	525	700	7,500
16	510.4600.523701.000	Education & Training	5,000		3,000			5,000
17	510.4600.523850.000	Contract Labor	10,000	16,049	20,000	11,380	15,173	30,000

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
18	510.4600.531100.000	Supplies & Materials	16,000	19,171	18,000	5,434	7,245	25,000
19	510.4600.531200.000	Energy/Utilities	6,500	7,228	7,500	5,507	7,342	7,500
20	510.4600.531270.000	Gasoline/Diesel	5,500	7,380	6,500	4,116	5,488	6,500
21	510.4600.531530.000	Electricity Purchased	1,278,232	1,290,789	1,400,000	1,065,777	1,421,036	1,500,000
22	510.4600.531600.000	Small Equipment Under \$5,000	2,500	2,718	2,500	3,311	4,414	3,000
23	510.4600.531700.000	Uniforms	5,000	4,404	5,000	3,728	4,971	5,500
24	510.4600.541004.000	Street Lights	2,300		2,000			2,000
25	510.4600.561003.000	Depreciation	93,760	97,971	94,671			100,000
26	510.4600.574000.000	Bad Debt Expense	15,000	(318.96)	15,000	(91)		15,000
27	510.4600.579000.000	Contingency	5,090		10,000			
		TOTAL EXPENDITURES	\$1,810,438	\$1,795,753	\$2,013,293	\$1,329,315	\$1,772,376	\$2,113,435

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
SOLID WASTE FUND - REVENUES								
1	540.0000.344110.000	Refuse Collection Charges	169,500	166,577	169,500	122,477	163,303	225,170
2	540.0000.344130.000	Sale of Recycled Materials	100	602	100			100
3	540.0000.389000.000	Miscellaneous Income	0	1,500				
		TOTAL REVENUES	\$169,600	\$168,679	\$169,600	\$122,477	\$163,303	\$225,270
SOLID WASTE FUND - EXPENDITURES								
1	540.4300.511100.000	Regular Employee - Sanitation	21,875	22,445	37,885	16,721	22,294	39,832
2	540.4300.511300.000	Overtime	500		500	144	192	500
3	540-4300-511300-001	Overtime Pension		15		(15)		
4	540.4300.512100.000	Group Insurance	8,445	8,421	8,500	5,926	7,901	8,500
5	540.4300.512200.000	Social Security (FICA)	1,593	1,705	2,898	951	1,268	3,047
6	540.4300.512450.000	Retirement Cont. (DC) 401	1,219	951	2,273	409	546	2,390
7	540.4300.512700.000	Workers' Comp Insurance	600	503	700			1,000
8	540.4300.522110.000	Disposal Services-Landfill Fees	10,000	11,857	13,500	10,707	14,276	14,000
9	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,900	7,000	4,640	6,187	7,000
10	540.4300.522200.000	Vehicle & Equip Repairs & Maint	5,000		5,000			3,000
11	540.4300.523100.000	Liability Insurance	500	66	1,000			500
12	540.4300.523580.000	Contract Labor	15,000	15,165	17,000	6,156	8,207	10,000
13	540.4300.523581.000	Contracted Garbage Pickup	89,000	88,900	89,000	51,610	68,814	121,000
14	540.4300.523600.000	Dues & Fees	500	75	500			500
15	540.4300.531100.000	Supplies & Materials	6,500	104	6,500	3,062	4,082	6,500
16	540.4300.531270.000	Gasoline/Diesel	3,000	6,453	4,500	1,700	2,266	4,500
17	540.4300.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000
18	540.4300.531700.000	Uniforms	1,000	1,122	1,000	473	631	1,000
19	540.4300.574000.000	Bad Debt Expense	4,700	3,823	1,000			1,000
20	540.4300.579000.000	Contingency	2,468		3,000			
		TOTAL EXPENDITURES	\$179,600	\$168,505	\$202,756	\$102,483	\$136,664	\$225,270

Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
General Fund							
Revenues		1,062,767	1,845,380	1,302,510	1,158,527	1,439,905	1,438,996
	Prior Year Unassigned F. Balance	0	965,999				0
	Transfers from W&S	60,000					59,802
	Transfers from Electric	340,000		314,509			384,065
	Transfers from Solid Waste	0		0			0
	General Fund Revenues	1,462,767	2,811,379	1,617,019	1,158,527	1,439,905	1,882,863
Expenditures							
	City Council	51,862	43,698	45,495	24,838	34,393	58,212
	General Government	719,010	697,465	797,156	543,624	717,406	873,623
	Court	14,556	14,556	41,025	23,004	33,255	41,025
	Police Department	397,616	327,478	437,838	221,690	265,792	476,663
	Street Department	170,891	202,931	196,799	124,530	172,227	266,680
	Parks and Recreation Department	98,831	66,941	88,706	71,595	95,459	159,160
	Cemetery	10,000	8,000	10,000	5,000	7,500	7,500
	Transfers to Capital Funds	0	900,000				0
	Transfers to ARPA		438,041		438,041		
	Transfers to W/S		982		-1,791		
	Transfers to Electric		1,500				
	Transfers to Solid Waste		545		4,423		
	Transfers to 2019 CDBG		100				
	General Fund Expenditures	1,462,767	2,702,237	1,617,019	1,454,953	1,326,031	1,882,863
	General Fund BALANCE	0	109,142	0	-296,426	113,873	0
Water & Sewer Fund							
Revenues		792,000	869,491	823,800	639,383	943,848	820,038
	Transfers from General Fund		982				
	Transfers from Capital Funds		7,365				
Expenditures		692,000	696,508	772,979	334,936	446,582	760,236
	Transfers to G/F	60,000		0	1,791		59,802

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
		Transfers to Capital Fund	40,000		50,821			
		W & S Fund Expenditures	792,000	696,508	823,800	336,727	446,582	820,038
		W & S Fund BALANCE	0	181,330	0	302,656	497,266	0

Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend
Electric Fund							
	Revenues	2,590,438	2,585,570	2,662,100	1,807,443	2,403,240	2,497,500
	Transfer from General Fund		1,500				
	Transfer from Capital Projects		92,404				
	Expenditures	1,810,438	1,795,753	2,013,293	1,329,315	1,772,376	2,113,435
	Transfers to G/F	340,000		314,509			384,065
	Transfers to Capital Fund	430,000		301,142			
	Transfers to Solid Waste	10,000		33,156			
	Comp Trust transfer to Capital	0					
	Electric Fund Expenditures	2,590,438	1,795,753	2,662,100	1,329,315	1,772,376	2,497,500
	Electric Fund BALANCE	0	883,721	0	478,128	630,864	0

Solid Waste

Revenues	169,600	168,679	202,756	122,477	163,303	225,270
Transfer from General Fund		545				
Expenditures	179,600	168,505	202,756	102,483	130,477	225,270
Transfers to G/F	0		0	-4,423		0
Transfers from Electric	10,000		33,156			
Solid Waste Fund Expenditures	169,600	168,505	202,756	98,060	130,477	225,270
Solid Waste Fund BALANCE	0	718	0	24,417	32,826	0

ALL FUNDS TOTAL

Revenues	5,014,805	6,435,119	5,305,675	3,727,830	4,786,992	5,425,671
Expenditures	5,014,805	5,363,004	5,305,675	3,219,056	3,544,989	5,425,671
Balance	0	1,072,115	0	508,774	1,242,003	0