



Annual Budget - FY2023

July 1, 2022 - June 30, 2023

Adopted - June 22, 2022

Mayor David S. Eady

Councilmembers

Jeff Wearing - Lynn Bohanan
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	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Recommend	Comments
GENERAL FUND - REVENUE								
1	100-0000-311100-000	Real Property Tax-Current Yr.	110,000	135,958	130,000	130,000	135,000	
2	100-0000-311200-000	Property Tax - Prior Year	5,000	2,582	3,000	2,916	3,000	
3	100-0000-311310-000	Motor Vehicle Ad Valorem	21,000	3,217	2,500	2,897	2,500	
4	100-0000-311315-000	Motor Vehicle TAVT	45,000	169,705	65,000	182,452	170,000	
5	100-0000-311316-000	AAVT Alternative		272				
6	100-0000-311340-000	Intangible Tax	3,000	8,614	4,000	6,887	7,000	
7	100-0000-311600-000	Real Estate Transfer	1,000	3,121	1,500	4,203	2,000	
8	100-0000-311710-000	Electric Franchise Tax	2,200	2,137	2,000	2,000	2,200	
9	100-0000-311730-000	Gas Franchise Tax	12,000	14,164	14,000	16,040	14,000	
10	100-0000-311750-000	TV Cable Franchise Tax	28,000	34,569	30,000	41,540	35,000	
11	100-0000-311760-000	Telephone Franchise Tax	4,500	6,881	5,000	6,647	6,000	
12	100-0000-313100-000	LOST Sales & Use Tax	360,000	547,242	425,000	577,156	562,000	Reflects sales tax growth in Newton County.
13	100-0000-316100-000	Gen. Occupational Tax License	11,500	11,123	11,500	11,500	11,000	Business License payments.
14	100-0000-316200-000	Insurance Premium Tax	161,000	170,823	175,000	176,167	170,000	One check per year, based on population.
15	100-0000-319000-000	Penalty/Interest on Del Taxes	1,300	1,207	1,000	627	1,000	
16	100-0000-321200-000	General Building Permits	1,500	23,507	10,000	4,451	5,000	FY 21 = Emory Bldg Permits
17	100-0000-322901-000	Misc. Income	15,000	58	1,000	48	500	
18	100-0000-331210-000	Direct Federal Grants	0					
19	100-0000-334200-000	State Grants	0	2,779				
20	100-0000-335800-000	Intergovernmental Revenues	26,000	25,191	25,000	25,191	25,000	Local Maintenance Improvement Grant (LMIG).
21	100-0000-341400-000	Printing/Duplicating Service	200	136	200	85	100	
22	100-0000-341910-000	Election Qualifying Fees	1,200		850	0	0	
23	100-0000-349100-000	Cemetery Fees	2,000	10,030	2,000	7,600	5,000	
24	100-0000-349300-000	Bad Check Fees	1,000	180	500	253	500	
25	100-0000-351000-000	Fines & Forfeitures	80,000	77,162	85,000	68,685	75,000	
26	100-0000-361000-000	Interest Revenues	30,000	4,214	5,000	2,992	5,000	Reflects a decrease in interest rates.
27	100-0000-371000-000	Contributions from Private Sources	0		0		500	most commonly comes from film donations
28	100-0000-381000-000	Rents and Royalties	1,500	4,600	3,000	5,067	5,000	
29	100-0000-381001-000	Lease Agreement Income	31,710	31,710	31,710	31,710	31,710	810 Whatcoat Building Lease - Oxford College
30	100-0000-381002-000	Lease - Verizon	27,154	28,007	28,007	28,528	28,000	Water Tower Antenna - Verizon Wireless
31	100-0000-389000-000	Misc. Revenue			4,256		500	
32	100-0000-389000-001	Insurance Credits	0	2,649	702			
33	100-0000-389000-002	Refunds	0	3,061				
34	100-0000-389000-003	Book Sales	0	40				
35	100-0000-392300-000	Proceeds-Dispose of Assets	1000	0	1,000	0		
		REVENUES TOTAL	\$983,764	\$1,324,939	\$1,067,725	\$1,335,641	\$1,302,510	

#	Acct Number	Description	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Recommend	Comments
GENERAL FUND - EXPENDITURES								
CITY COUNCIL								
1	100.1100.511100.000	Regular Employees	34,800	30,000	34,800	30,000	30,000	five @ \$4,800/yr + mayor @ \$6,000/yr = \$30,000
2	100.1100.512200.000	Social Security (FICA)	2,662	2,295	2,662	2,295	2,295	
3	100.1100.523100.000	Liability Insurance	10,000	9,376	10,000	11,000	10,700	Annual bill in April.
4	100.1100.523600.000	Education & Training	3,750		3,750	1,108	2,500	
5	100.1400.511100.000	Reg Employees - Election	0		0	0	0	
		SUBTOTAL	\$51,212	\$41,671	\$51,212	\$44,403	\$45,495	

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GENERAL GOVERNMENT								
1	100.1500.511100.000	Regular Employees	230,444	214,547	241,647	266,684	269,033	
2	100.1500.511300.000	Overtime	6,000	2,115	5,000	3,943	5,000	
3	100.1500.512100.000	Group Insurance	58,673	51,012	61,250	44,403	60,000	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	18,088	16,629	18,945	20,711	20,581	
5	100.1500.512400.000	Retirement Plan Expense	20,500	19,089	20,000	17,277	20,000	
6	100.1500.512450.000	Retirement Cont. (DC) 401	10,253	8,744	10,771	8,060	16,142	6%
7	100.1500.512700.000	Workers' Comp Insurance	1,000	713	1,000	1,119	1,500	
8	100.1500.512900.000	Unemployment Payments	2,000		2,000	0	2,000	
9	100.1500.521200.000	Professional	80,000	81,361	100,000	92,420	125,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office, PM
10	100.1500.521200.001	Code Enforcement Services	5,000		5,000	0	6,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	11,250	6,271	7,500	4,689	7,500	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	29,000	28,870	31,000	34,641	40,000	.892 mills + 50%
13	100.1500.521300.000	Technical Purchased Service	45,000	45,275	50,000	56,399	55,000	
14	100.1500.522200.000	Repairs & Maintenance	20,000	20,846	20,000	35,116	30,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	5,000	13,421	10,000	0	10,000	
16	100.1500.522200.002	YH Welcome Center	5,000	650	5,000	0	0	
17	100.1500.522320.000	Equipment Leases and Rentals	0	206	1,300	411	1,300	Lease for new copier at City Hall
18	100.1500.523100.000	Liability Insurance	11,000	5,692	9,000	11,000	9,600	
19	100.1500.523200.000	Telephone - Postage	25,500	22,377	25,500	22,992	26,000	
20	100.1500.523300.000	Advertising & Promotions	7,000	9,189	8,000	5,635	10,000	
21	100.1500.523320.000	July 4th Parade Expenses	6,000	0	6,000	137	6,000	
22	100.1500.523600.000	Dues & Fees	9,000	8,483	9,000	8,777	12,000	
23	100.1500.523700.000	Education & Training	7,500	2,822	7,500	3,420	6,500	
24	100.1500.531100.000	Supplies & Materials	24,000	15,231	20,000	11,389	17,000	
25	100.1500.531200.000	Energy - Utilities	16,000	15,134	16,000	14,481	17,000	
26	100.1500.531600.000	Small Equipment Under \$5,000	5,000	150	5,000	4,101	4,000	
27	100.1500.531600.001	Computer Upgrades	0		0	0	4,000	
28	100.1500.542300.000	Furniture and Fixtures	0	0	0	0	2,500	
29	100.1500.531700.000	Other/Meetings & Events	5,000	488	5,000	1,749	3,000	
30	100.1500.579000.000	Contingency - General	25,348	1,101	17,397	0	10,000	
31	100.1500.579010.000	Contingencies - cash over & short	200	140	200	293	500	
		SUBTOTAL	\$688,755	\$590,556	\$719,010	\$669,848	\$797,156	

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COURT								
1	100.2500.521200.000	Contract - Judge	5,000	5,000	5,000	5,000	6,250	25% increase
2	100.2500.521210.000	Contract - Public Defender	500	0	500	0	625	
3	100.2500.521211.000	Contract - Solicitor	4,800	3,400	4,800	4,800	6,000	25% increase
4	100.2500.523700.000	Education - Clerk	1,000	0	1,000	1,188	1,500	
5	100.2500.523701.000	Education - Judge	1,200	387	1,200	1,200	750	
6	100.2500.523850.000	Contract - Translator	200	0	200	0	500	
7	100.2500.523600.000	Subpoena fee					400	Moved from Police to Court in FY 2023
8	100.2500.571000.000	Training funds - Payable					25,000	Moved from Police to Court in FY 2023
		SUBTOTAL	\$12,700	\$8,787	\$12,700	\$12,188	\$41,025	

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POLICE DEPARTMENT								
1	100.3200.511000.000	Regular Employees	178,768	119,285	185,344	136,965	231,551	Includes four (4) full-time officers, including the Chief
2	100.3200.511300.000	Overtime	10,000	10,899	10,000	11,857	10,000	
3	100.3200.512100.000	Group Insurance	30,801	21,359	38,203	20,219	25,000	Health and Life Insurance
4	100.3200.512200.000	Social Security (FICA)	14,441	13,130	14,944	11,385	17,714	
5	100.3200.512450.000	Retirement Cont. (DC) 401	9,711	8,152	10,081	4,129	13,893	6%
6	100.3200.512700.000	Workers' Comp Insurance	6,500	6,887	8,000	7,216	8,000	
7	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	11,874	11,000	6,335	14,400	
8	100.3200.522200.000	Veh Repairs & Maintenance	10,000	12,969	10,000	4,044	10,000	
9	100.3200.522201.000	Equipment Repairs & Maintenance					5,000	
10	100.3200.521301.000	Service Contracts					8,000	
11	100.3200.522310.000	Rentals					500	
12	100.3200.523100.000	Liability Insurance	12,000	16,602	15,500	12,000	16,100	
13	100.3200.523200.000	Telephone-Postage	5,500	4,890	5,500	4,928	5,480	
14	100.3200.523600.000	Dues & Fees	250	100	200	167	200	
15	100.3200.523700.000	Education & Training	2,000	2,103	2,000	1,787	3,000	
16	100.3200.523600.000	Subpoena fees	200		200			Moved from Police to Court in FY 2023
17	100.3200.523900.000	Prisoner Housing & costs	13,000	420	13,000	2,940	13,000	Increased volume of inmates brought in by city police officers.
18	100.3200.531100.000	Office Supplies & Materials	5,500	2,274	5,500	4,744	1,500	
19	100.3200.531101.000	Operational Supplies & Materials					4,500	
20	100.3200.531270.000	Gasoline	10,000	8,751	10,000	4,359	10,000	
21	100.3200.531600.000	Small Equipment Under \$5,000	5,000	6,041	5,000	6,287	5,000	
22	100.3200.531600.001	Computer Upgrades	6,500	6,283	0	0	5,000	
23	100.3200.531700.000	Uniforms	5,000	1,730	5,000	1,427	5,000	
24	100.3200.571000.000	Training funds - Payable	25,000	25,071	25,000	18,873		Moved from Police to Court in FY 2023
25	100.3800.342500.000	E-911 Center	25,000	16,113	25,000	21,604	25,000	
		SUBTOTAL	\$386,170	\$294,933	\$399,472	\$281,265	\$437,838	

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STREET DEPARTMENT								
1	100.4200.511100.000	Regular Employees-Street	46,641	41,069	48,171	33,448	71,447	Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker
2	100.4200.511300.000	Overtime	2,000	649	2,000	847	1,500	
3	100.4200.512100.000	Employee Insurance	18,465	14,184	22,890	6,809	20,000	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	3,721	3,191	3,839	2,624	5,466	
5	100.4200.512450.000	Retirement Cont. (DC) 401	2,798	1,984	2,891	1,132	4,287	6%
6	100.4200.512700.000	Workers' Comp Insurance	4,000	3,727	5,000	3,188	4,000	
7	100.4200.521200.000	Professional (Arborist)	0			1,088	1,500	
8	100.4200.521201.000	Professional - Engineering	3,000	3,875	5,000	160	6,000	
9	100.4200.522200.000	Veh & Equip Repairs & Maint	12,000	13,674	12,000	14,144	15,000	
10	100.4200.523600.000	Dues and Fees	0	50	100	50	100	
11	100.4200.523700.000	Education & Training	500		500	0	500	
12	100.4200.523850.000	Contract Labor	13,104	9,455	12,000	16,188	0	Temporary help
13	100.4200.531100.000	Supplies & Materials	15,000	10,078	15,000	9,273	15,000	
14	100.4200.531270.000	Gasoline/Diesel	5,500	2,635	3,500	2,567	4,000	
15	100.4200.531600.000	Small Equipment Under \$5,000	1,500	664	1,500	347	1,500	
16	100.4200.531700.000	Uniforms	2,500	1,956	2,000	1,284	2,000	
17	100.4200.531800.000	Stormwater Management	5,500	3,500	5,500	0	5,500	KCNB Contract - \$2,000
18	100.4200.531901.000	City Tree Removal	25,000	24,950	25,000	24,000	25,000	Trees continue to decline
19	100.4200.531910.000	City Trail Maintenance	0			3,133	0	See Parks and Rec Budget
20	100.4200.532100.000	Sidewalks	3,000		3,000	0	3,000	
21	100.4200.532100.001	Property Claims <\$1,000	0	742	1,000	160	1,000	
22	100.4200.541200.001	Street Repairs	0	0	0	0	10,000	
		SUBTOTAL	\$164,228	\$136,383	\$170,891	\$120,442	\$196,799	

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CEMETERY								
1	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000	5,000	5,000	5,000	
2	100.4900.531900.000	Tree Removal/Planting	5,000	4,800	5,000	4,800	5,000	
		SUBTOTAL	\$10,000	\$9,800	\$10,000	\$9,800	\$10,000	
PARKS AND RECREATION DEPARTMENT								
1	100.6200.511100.000	Regular Employees - Parks & Rec.	21,608	15,945	22,149	4,241	13,116	Allocating 2/5 of groundskeepers (2)
2	100.6200.511300.000	Overtime	500	39	500	0	500	
3	100.6200.512100.000	Group Insurance	8,580	5,332	11,520	1,351	6,000	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	1,691	1,223	1,733	324	1,003	
5	100.6200.512450.000	Retirement Cont. (DC) 401	1,296	838	1,329	112	787	6%
6	100.6200.512700.000	Workers' Comp Insurance	600	645	800	895	1,000	
7	100.6200.521200.000	Professional (arborist)	700	694	700	300	700	
8	100.6200.522200.000	Veh & Equip Repairs & Maint	1,000		1,000	0	1,000	
9	100.6200.523850.000	Contract Labor - Temporary Help	5,300	4,067	5,000	8,188	0	
10	100.6200.531100.000	Supplies & Materials	10,000	1,589	5,000	1,347	10,000	
11	100.6200.531200.000	Energy - Utilities	10,000	4,453	7,000	4,973	7,000	Utilities for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	500	408	300	767	800	
13	100.6200.531600.000	Small Equipment Under \$5,000	1,000		1,000	0	1,000	
14	100.6200.531700.000	Uniforms	1,000	775	800	331	800	
15	100.6200.531900.000	Tree Board	10,000	6,806	15,000	10,951	15,000	Includes expenses for Arbor Day
16	100.6200.531910.000	City Park and Trail Maintenance	25,000	20,276	25,000	8,600	30,000	Includes landscape maintenance contract for Asbury
		SUBTOTAL	\$98,776	\$63,090	\$98,831	\$42,379	\$88,706	

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WATER & SEWER FUND - REVENUES								
1	505.0000.344210.000	Water Charges/Sales	446,606	517,724	510,000	567,356	565,000	
2	505.0000.344215.000	Water Tap Fees	10,000	8,853	10,000	10,000	4,000	
3	505.0000.344255.000	Sewer Charges/Sales	195,000	260,522	260,000	259,599	250,000	0
4	505.0000.344256.000	Sewer Tap Fees	10,000	14,400	10,000	10,000	4,000	
5	505.0000.344280.000	Hydrant Meter	500	3	500	441	500	
6	505.0000.361000.000	Interest Revenues	0	212	500	151	300	
7	505.0000.389000.000	Miscellaneous Income			0		0	
8	505.0000.389000.001	Refunds	0	760	1,000	0	0	
		TOTAL REVENUES	\$662,106	\$802,474	\$792,000	\$847,547	\$823,800	
WATER & SEWER FUND - EXPENDITURES								
1	505.4300.511100.000	Regular Employees	40,734	36,394	41,191	26,988	59,744	Allocating 1/3 of meter reader
2	505.4300.511300.000	Overtime	3,000	2,067	3,000	748	3,000	
3	505.4300.512100.000	Employee Insurance	14,084	12,914	14,090	4,628	16,000	Health and Life Insurance
4	505.4300.512200.000	Social Security (FICA)	3,346	2,910	3,381	2,120	4,570	
5	505.4300.512450.000	Retirement Cont. (DC) 401	2,444	1,702	2,472	229	3,585	
6	505.4300.512700.000	Workers' Comp Insurance	4,000	3,639	4,000	4,475	4,200	6%
7	505.4300.521200.000	Legal & Professional	3,900	8,300	3,900	1,411	6,000	
8	505.4300.521300.000	Sewer Treatment Fees	88,563	123,448	117,000	147,717	140,000	2.2% increase from the NCWSA
9	505.4300.522200.000	Veh & Equip Repairs & Maint	0	13,222	0	8,111		Split into four accounts below:
10	505.4300.522200.001	Service Contracts	17,000	14,893	13,200	17,407	17,000	Contract for Water Tank Maintenance
11		Building Repairs	2,000		2,000	0	2,000	
12		Equipment Repair and Rental	1,500		1,500	0	2,000	
13		Vehicle Repairs	300		300	0	1,000	
14	505.4300.523100.000	Liability Insurance	1,100	974	1,400	393	3,200	
15	505.4300.523200.000	Telephone-Postage	1,500	841	1,500	620	1,500	
16	505.4300.523600.000	Dues & Fees	2,300	1,175	2,300	1,432	2,000	
17	505.4300.523700.000	Education & Training	3,400	2,205	4,400	2,159	3,400	New employee to maintain W/S license
18	505.4300.523850.000	Contract Labor	15,000	8,655	15,000	35,269	30,000	
19	505.4300.531100.000	Materials & Supplies	22,000	23,452	21,000	14,101	22,000	
20	505.4300.531200.000	Energy - Utilities	2,500	1,970	2,500	1,581	2,500	
21	505.4300.531270.000	Gasoline/Diesel	4,000	4,325	3,800	2,797	4,000	
22	505.4300.531510.000	Water for Resale	164,000	195,991	195,000	187,673	200,000	2.2% increase from the NCWSA
23	505.4300.531600.000	Small Equipment Under \$5,000	3,000	429	3,000	0	3,000	
24	505.4300.531700.000	Uniforms	2,800	2,500	2,600	880	2,500	
25	505.4300.552200.000	Property Claims <\$1,000	0	333	1,000	0	1,000	
26	505.4300.561000.000	Depreciation Expense	208,326	212,419	215,450	72,288	216,480	
27	505.4300.574000.000	Bad Debt Expense	7,440	0	7,440	0	8,000	
28	505.4300.579000.000	Contingency	3,750	0	6,266	0	10,000	
29	505.4300.582000.000	GEFA Loan Interest Payback	4,120	3,722	3,310	3,360	4,300	Emory Street Sewer Project

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		TOTAL EXPENDITURES	\$626,106	\$678,479	\$692,000	\$536,388	\$772,979	

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ELECTRIC FUND - REVENUES								
1	510.0000.344310.000	Electric Sales	2,049,041	2,270,668	2,453,788	2,449,164	2,500,000	% revenue
2	510.0000.344311.000	Penalties After the 15th	90,000	55,706	60,000	76,433	60,000	
3	510.0000.344312.000	Service Charges	5,000	4,250	4,000	8,067	5,000	
4	510.0000.349900.000	Online Bill Pay Convenience Fee	0	13,870	0	16,071	17,000	Fees to pay bills online.
5	510.0000.361000.000	Interest Revenue	100	97	150	104	100	
6	510.0000.361001.000	MCT Dividends	4,000	72	500	-1,551		
7	510.0000.381000.000	Other - Rebates	60,000	76,332	60,000	88,092	80,000	Year-End Settlement from MEAG & off-systems sales
8	510-0000-383000-000	Reimbursement - Property Damage		5,250				
9	510-0000389000-001	Refunds		293				
		TOTAL REVENUES	\$2,208,141	\$2,426,537	\$2,578,438	\$2,636,380	\$2,662,100	
ELECTRIC FUND - EXPENDITURES								
1	510.4600.511110.000	Regular Employees	117,900	120,425	123,869	126,467	155,365	Allocating 1/3 of meter reader
2	510.4600.511300.000	Overtime	5,000	1,412	4,000	3,992	6,000	
3	510.4600.512100.000	Employee Insurance	32,867	28,851	32,910	21,661	36,000	Health and Life Insurance
4	510.4600.512200.000	Social Security (FICA)	9,402	9,192	9,860	9,980	11,885	
5	510.4600.512400.000	Retirement Plan Expense	48,176	130,899	49,417	44,427	49,400	
6	510.4600.512450.000	Retirement Cont. (DC) 401	558	341	1,000	351	9,322	6%
7	510.4600.512700.000	Workers' Comp Insurance	2,000	1,160	1,500	1,343	2,000	
8	510.4600.521200.000	ECG Professional Services	63,000	59,235	64,000	61,044	64,000	ECG fees are shown separate from power costs.
9	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	9,761	7,200	5,488	7,200	
10	510.4600.522201.000	Power line Tree Trimming	35,000	26,893	35,000	9,105	45,000	
11	510.4600.523100.000	Liability Insurance	8,500	7,618	8,500	9,000	9,200	
12	510.4600.523200.000	Telephone-Postage	9,000	7,433	9,000	3,733	9,000	
13	510.4600.523600.000	Dues & Fees	1,000	200	300	500	750	
14	510.4600.523600.001	Online Bill Pay Merchant Fee	0	15,960	13,000	19,408	18,000	Cost to the provider for online bill pay.
15	510.4600.523700.000	Linemen Training	6,000	518	6,000	617	6,000	
16	510.4600.523701.000	Education & Training	0		5,000	0	3,000	CDL Class A Certification Class
17	510.4600.523850.000	Contract Labor	10,000	8,609	10,000	22,911	20,000	
18	510.4600.531100.000	Supplies & Materials	16,000	10,552	16,000	16,243	18,000	
19	510.4600.531200.000	Energy/Utilities	7,500	5,918	6,500	5,615	7,500	
20	510.4600.531270.000	Gasoline/Diesel	6,500	5,255	5,500	4,472	6,500	
21	510.4600.531530.000	Electricity Purchased	1,310,948	1,266,827	1,278,232	1,318,004	1,400,000	% revenue
22	510.4600.531600.000	Small Equipment Under \$5,000	2,500	1,400	2,500	0	2,500	
23	510.4600.531700.000	Uniforms	5,000	4,753	5,000	4,149	5,000	
24	510.4600.541004.000	Street Lights	2,300		2,300	0	2,000	
25	510.4600.561003.000	Depreciation	93,185	94,024	93,760	31,292	94,671	
26	510.4600.574000.000	Bad Debt Expense	27,540	-12,968	15,000	-1,751	15,000	
27	510.4600.579000.000	Contingency	8,066		5,090	0	10,000	
		TOTAL EXPENDITURES	\$1,835,141	\$1,804,268	\$1,810,438	\$1,718,051	\$2,013,293	

#	Acct Number	Description	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Recommend	Comments
SANITATION FUND - REVENUES								
1	540.0000.344110.000	Refuse Collection Charges	169,500	172,618	169,500	173,147	169,500	
2	540.0000.344130.000	Sale of Recycled Materials	100	640	100	0	100	
3	540.0000.389000.000	Miscellaneous Income	0	0	0			
		TOTAL REVENUES	\$169,600	\$173,258	\$169,600	\$173,147	\$169,600	
SANITATION FUND - EXPENDITURES								
1	540.4300.511100.000	Regular Employee - Sanitation	20,821	18,251	21,875	22,576	37,885	Allocating 4/5 of refuse collection worker
2	540.4300.511300.000	Overtime	500		500	0	500	
3	540.4300.512100.000	Group Insurance	8,444	7,922	8,445	7,171	8,500	
4	540.4300.512200.000	Social Security (FICA)	1,631	1,375	1,593	1,727	2,898	
5	540.4300.512450.000	Retirement Cont. (DC) 401	1,249	683	1,219	760	2,273	6%
6	540.4300.512700.000	Workers' Comp Insurance	600	658	600	558	700	
7	540.4300.522110.000	Disposal Services-Landfill Fees	8,000	11,219	10,000	11,272	13,500	
8	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,692	6,700	5,333	7,000	
9	540.4300.522200.000	Vehicle & Equip Repairs & Maint	5,000		5,000	0	5,000	
10	540.4300.523100.000	Liability Insurance	3,000		500	0	1,000	
11	540.4300.523580.000	Contract Labor	20,966	13,414	15,000	14,903	17,000	Temporary help
12	540.4300.523581.000	Contracted Garbage Pickup	89,000	88,334	89,000	79,243	89,000	
13	540.4300.523600.000	Dues & Fees	500	150	500	0	500	
14	540.4300.531100.000	Supplies & Materials	6,500	6,044	6,500	139	6,500	
15	540.4300.531270.000	Gasoline/Diesel	3,000	1,888	3,000	3,732	4,500	
16	540.4300.531600.000	Small Equipment Under \$5,000	1,000		1,000	0	1,000	
17	540.4300.531700.000	Uniforms	1,000	439	1,000	912	1,000	
18	540.4300.574000.000	Bad Debt Expense	4,700	23	4,700	0	1,000	
19	540.4300.579000.000	Contingency	1,989		2,468	0	3,000	
		TOTAL EXPENDITURES	184,600	\$157,092	\$179,600	\$148,325	\$202,756	

#	Acct Number	Description	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Recommend	Comments
General Fund								
		Revenues	983,764	1,324,939	1,067,725	1,335,641	1,302,510	
		Prior Year Unassigned F. Balance	100,000		100,000		0	
100.0000.391505.000		Transfers from W&S	36,000		36,000			
100.0000.391510.000		Transfers from Electric	358,000		358,000		314,509	
100.0000.391540.000		Transfers from Sanitation	0		0		0	
		General Fund Revenues	1,477,764	1,324,939	1,561,725	1,335,641	1,617,019	
		Expenditures						
		City Council	51,212	41,671	51,212	44,403	45,495	
		General Government	688,755	590,556	719,010	669,848	797,156	
		Court	12,700	8,787	12,700	12,188	41,025	
		Police Department	386,170	294,933	399,472	281,265	437,838	
		Street Department	164,228	136,383	170,891	120,442	196,799	
		Parks and Recreation Department	98,776	63,090	98,831	42,379	88,706	
		Cemetery	10,000	9,800	10,000	9,800	10,000	
100.9000.611011.000		Transfers to Capital Fund	0				0	
		Transfer to Sanitation Fund						
		General Fund Expenditures	1,411,842	1,145,220	1,462,117	1,180,324	1,617,019	
		General Fund BALANCE	65,922	179,719	99,608	155,317	0	
Water & Sewer Fund								
		Revenues	662,106	802,474	792,000	847,547	823,800	
		Expenditures	626,106	678,479	692,000	536,388	772,979	
505.9000.611003.000		Transfers to G/F	36,000		36,000			
505.9000.611350.000		Transfers to Capital Fund	0		0		50,821	
		W & S Fund Expenditures	662,106	678,479	728,000	536,388	823,800	
		W & S Fund BALANCE	0	123,995	64,000	311,159	0	
Electric Fund								
		Revenues	2,208,141	2,426,537	2,578,438	2,636,380	2,662,100	
		Expenditures	1,835,141	1,804,268	1,810,438	1,718,051	2,013,293	
510.9000.611002.000		Transfers to G/F	358,000		358,000		314,509	
510.9000.611350.000		Transfers to Capital Fund	0		0		301,142	
510.9000.611008.000		Transfers to Sanitation	15,000		15,000		33,156	
510.9000.611351.000		Comp Trust transfer to Capital	0		0		0	
		Electric Fund Expenditures	2,208,141	1,804,268	2,183,438	1,718,051	2,662,100	
		Electric Fund BALANCE	0	622,270	395,000	918,329	0	
Sanitation Fund								
		Revenues	169,600	173,258	169,600	173,147	169,600	

#	Acct Number	Description	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Estimate	FY2023 Recommend	Comments
		Transfers from Electric	15,000		10,000		33,156	
		Sanitation Fund Revenues	184,600	173,258	179,600	1,091,476	202,756	
		Expenditures	184,600	157,092	179,600	148,325	202,756	
	540.9000.611001.000	Transfers to G/F	0		0		0	
	540.9000.611006.000	Transfers from Electric					0	
		Sanitation Fund Expenditures	184,600	157,092	179,600	148,325	202,756	
		Sanitation Fund BALANCE	0	16,166	0	24,822	0	

ALL FUNDS TOTAL

Revenues	4,517,611	4,553,950	5,101,763	4,819,568	5,305,675
Expenditures	4,466,689	3,627,967	4,553,155	3,434,763	5,305,675
Balance	50,922	925,984	548,608	1,384,805	0

Name	Paygrade 7/1/2022	Salary 7/1/2022	FY 2023 Anniversary Date	City Council 100-1100	Admin Staff 100-1500	Police Dept. 100-3200	Streets 100-4200	Parks & Rec 100-6200	Water/Sewer 505-4300	Electric 510-4600	Sanitation 540-4300
CITY COUNCIL											
Eady	N/A	\$6,000.00		\$6,000.00							
Bohannon	N/A	\$4,800.00		\$4,800.00							
Holt	N/A	\$4,800.00		\$4,800.00							
Windham	N/A	\$4,800.00		\$4,800.00							
Ready	N/A	\$4,800.00		\$4,800.00							
McCanless	N/A	\$4,800.00		\$4,800.00							
CITY CLERK/CITY MANAGER STAFF											
Andrew	N/A	\$85,000.00	8/31/2022		\$90,383.26						
Brooks	N/A	\$54,499.64	11/1/2022		\$57,261.04						
Mullen	15M	\$51,123.37	4/5/2023		\$52,094.70						
Sumner	12A	\$32,778.56	8/11/2022		\$35,062.08						
Reynolds	12A	\$32,778.56	12/1/2022		\$34,231.68						
Watkins	12A	\$32,778.56	6/1/2023						\$10,996.52	\$10,996.53	\$10,996.52
POLICE DEPARTMENT											
Anglin	N/A	\$75,000.00	1/10/2023			\$77,850.00					
Menichini	19C	\$48,659.96	6/6/2023			\$48,973.35					
Roberts	19C	\$48,659.96	5/2/2023			\$49,286.70					
Westmoreland	19G	\$53,711.49	2/17/2023			\$55,440.92					
PUBLIC WORKS											
Ballard	12A	\$32,778.56	9/20/2022				\$11,629.79		\$11,629.79	\$11,629.80	
Brown	13B	\$35,298.92	11/4/2022					\$37,117.32			
Croy	15M	\$51,123.37	12/13/2022							\$53,427.83	
Gibbs	11A	\$31,199.11	7/20/2022				\$6,722.02				\$26,888.04
Reid	23G	\$75,890.27	12/30/2022							\$79,311.18	
Walker	11B	\$31,979.08	12/14/2022				\$33,420.62				
Vacant (Groundskeeper)	11A	\$32,790.26					\$13,116.10	\$19,674.16			
Vacant (Groundskeeper)	11A	\$32,790.26					\$19,674.16	\$13,116.10			
TOTALS				\$30,000.00	\$269,032.76	\$231,550.97	\$84,562.69	\$32,790.26	\$59,743.63	\$155,365.34	\$37,884.56

Watkins: 2731.54 x 11 + 2942.63 = 32989.57
Ballard: 2731.54 x 2 + 2942.63 x 10 =
Gibbs: 2800.84 x 12 = 33610.08
Vacant (2 - Groundskeeper) 11A - 32,790.26