



Annual Budget - FY2017

July, 2016 - June, 2017

Adopted June 6, 2016

Mayor Jerry D. Roseberry

Councilmembers

Sarah Davis - David Eady

George Holt - Mike Ready

Terry Smith - Jim Windham

Bob Schwartz, City Manager

Lauran Willis, City Clerk

Dave Harvey, Police Chief

Jody Reid, Supervisor of Public Works and Utilities

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
GENERAL FUND - REVENUE				
1	100-0000-311100-000	Real Property Tax-Current Yr.	96,500	92,000
2	100-0000-311200-000	Property Tax - Prior Year	6,500	10,000
3	100-0000-311310-000	Motor Vehicle Adv.	38,000	22,500
4	100-0000-311315-000	Motor Vehicle TAVT	40,000	38,000
5	100-0000-311340-000	Intangible Tax	2,000	2,000
6	100-0000-311600-000	Real Estate Transfer	2,000	2,000
7	100-0000-311710-000	Electric Franchise Tax	1,300	1,300
8	100-0000-311730-000	Gas Franchise Tax	13,000	8,000
9	100-0000-311750-000	TV Cable Franchise Tax	22,000	21,000
10	100-0000-311760-000	Telephone Franchise Tax	3,500	8,000
11	100-0000-313100-000	LOST Sales & Use Tax	340,000	338,000
12	100-0000-316100-000	General Business License	12,000	12,000
13	100-0000-316200-000	Insurance Premium Tax	116,000	124,000
14	100-0000-319000-000	Penalty/Interest on Del Taxes	600	1,400
15	100-0000-322901-000	Misc. Income	1,000	1,000
16	100-0000-335800-000	Intergovernmental Revenues	19,000	19,000
17	100-0000-341400-000	Printing/Duplicating Service	150	200
18	100-0000-341910-000	Election Qualifying Fees	330	0
19	100-0000-349100-000	Cemetery Fees	4,500	4,500
20	100-0000-349300-000	Bad Check Fees	1,250	1,000
21	100-0000-351000-000	Fines & Forfeitures	48,000	70,000
22	100-0000-361000-000	Interest Revenues	3,400	4,500
23	100-0000-381000-000	Rents and Royalties	1,500	1,500
24	100-0000-381001-000	Lease Agreement Income	30,000	30,000
25	100-0000-381002-000	Lease - Verizon	24,600	25,215
26	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	1,000
REVENUES TOTAL			\$828,130	\$838,115
GENERAL FUND - EXPENDITURES				
CITY COUNCIL				
1	100.1100.511100.000	Regular Employees	34,800	34,800
2	100.1100.512200.000	Social Security (FICA)	2,665	2,663
3	100.1100.523100.000	Liability Insurance	17,000	11,000
4	100.1100.523600.000	Education & Training	2,000	2,200
5	100.1400.511100.000	Reg Employees - Election	700	0
SUBTOTAL			\$57,165	\$50,663

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
GENERAL GOVERNMENT				
1	100.1500.511100.000	Regular Employees	221,482	215,384
2	100.1500.511300.000	Overtime	5,000	5,000
3	100.1500.512100.000	Group Insurance	41,473	34,367
4	100.1500.512200.000	Social Security (FICA)	19,621	16,859
5	100.1500.512400.000	Retirement Plan Expense	31,216	31,868
6	100.1500.512450.000	Retirement Cont. (DC) 401	8,589	7,110
7	100.1500.512700.000	Workers' Comp Insurance	750	1,000
8	100.1500.512900.000	Unemployment Payments	2,000	2,000
9	100.1500.521200.000	Professional	119,000	104,000
10	100.1500.521202.000	Professional Services-Fire	20,000	20,000
11	100.1500.521300.000	Technical Purchased Service	32,200	38,000
12	100.1500.522200.000	Repairs & Maintenance	20,000	25,000
13	100.1500.522200.001	Whatcoat Building maintenance	5,000	5,000
14	100.1500.523100.000	Liability Insurance	15,000	15,000
15	100.1500.523200.000	Telephone - Postage	24,000	24,000
16	100.1500.523300.000	Advertising & Promotions	6,000	5,500
17	100.1500.523310.000	175th City Anniversary	0	0
18	100.1500.523320.000	July 4th parade expenses	5,000	5,000
19	100.1500.523600.000	Dues & Fees	10,000	7,500
20	100.1500.523700.000	Education & Training	8,000	8,000
21	100.1500.531100.000	Supplies & Materials	18,000	18,000
22	100.1500.531200.000	Energy - Utilities	16,000	16,000
23	100.1500.531600.000	Small Equipment Under \$5,000	5,000	5,000
24	100.1500.531700.000	Other/Meetings & Events	4,000	3,000
25	100.1500.579000.000	Contingency - General	30,363	33,401
26	100.1500.579010.000	Contingencies - cash over & short	200	200
		SUBTOTAL	\$667,894	\$646,189

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
COURT				
1	100.2500.521200.000	Contract - Judge	5,000	5,000
2	100.2500.521210.000	Contract - Public Defender	500	500
3	100.2500.521211.000	Contract - Solicitor	4,800	4,800
4	100.2500.523700.000	Education - Clerk	300	600
5	100.2500.523701.000	Education - Judge	1,200	1,200
6	100.2500.523850.000	Contract - Translator	200	200
		SUBTOTAL	\$12,000	\$12,300
POLICE DEPARTMENT				
1	100.3200.511000.000	Regular Employees	158,112	158,801
2	100.3200.511300.000	Overtime	8,000	8,800
3	100.3200.512100.000	Group Insurance	17,400	17,969
4	100.3200.512200.000	Social Security (FICA)	12,708	12,821
5	100.3200.512450.000	Retirement Cont. (DC) 401	7,394	7,780
6	100.3200.512700.000	Workers' Comp Insurance	6,500	7,500
7	100.3200.521300.000	Tech Purch Serv/Courtware	5,000	5,000
8	100.3200.522200.000	Veh & Equip Repairs & Maint	8,600	10,000
9	100.3200.523100.000	Liability Insurance	4,500	13,000
10	100.3200.523200.000	Telephone-Postage	6,700	6,200
11	100.3200.523600.000	Dues & Fees	300	250
12	100.3200.523700.000	Education & Training	2,500	2,000
13	100.3200.523850.000	Subpoena fee	200	200
14	100.3200.523900.000	Prisoner Housing & costs	4,500	5,000
15	100.3200.531100.000	Supplies & Materials	6,700	6,700
16	100.3200.531270.000	Gasoline	10,000	10,000
17	100.3200.531600.000	Small Equipment Under \$5,000	12,000	12,000
18	100.3200.531700.000	Other Supplies-Uniforms	4,500	5,000
19	100.3200.571000.000	Training funds - Payable	12,000	13,500
20	100.3800.342500.000	E-911 Center	19,000	19,000
		SUBTOTAL	\$306,614	\$321,521

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
STREET DEPARTMENT				
1	100.4200.511100.000	Regular Employees-Street	48,046	53,229
2	100.4200.511300.000	Overtime	2,333	2,000
3	100.4200.512100.000	Employee Insurance	14,783	16,615
4	100.4200.512200.000	Social Security (FICA)	3,859	4,225
5	100.4200.512400.000	Retirement Plan Expense	10,270	10,372
6	100.4200.512450.000	Retirement Cont. (DC) 401	816	986
7	100.4200.512700.000	Workers' Comp Insurance	8,500	6,200
8	100.4200.521200.000	Professional (arborist)	1,000	1,000
9	100.4200.521201.000	Professional - Engineering	6,000	6,000
10	100.4200.522110.000	Disposal Services-Landfill Fees	750	2,000
11	100.4200.522140.000	Contract Lawn Care	17,000	0
12	100.4200.522200.000	Veh & Equip Repairs & Maint	20,000	11,000
13	100.4200.523700.000	Education & Training	1,000	1,000
14	100.4200.523850.000	Contract Labor	6,200	34,000
15	100.4200.531100.000	Supplies & Materials	18,000	16,000
16	100.4200.531270.000	Gasoline/Diesel	7,000	5,000
17	100.4200.531600.000	Small Equipment Under \$5,000	1,500	1,500
18	100.4200.531700.000	Uniforms	2,300	2,600
19	100.4200.531800.000	Stormwater Management	3,500	3,500
20	100.4200.531900.000	Tree Board (pruning, planting, Arbor Day, arborist)	7,000	7,000
21	100.4200.531901.000	City Tree Removal	20,000	25,000
22	100.4200.531910.000	City Trail Maintenance	7,000	5,000
23	100.4200.532100.000	Sidewalks	3,000	3,000
		SUBTOTAL	\$209,857	\$217,227
CEMETERY				
24	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000
25	100.4900.531900.000	Tree Removal	5,000	5,000
		SUBTOTAL	\$10,000	\$10,000

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
WATER & SEWER FUND - REVENUES				
1	505.0000.344210.000	Water Charges/Sales	450,000	459,375
2	505.0000.344215.000	Water Tap Fees	30,000	20,000
3	505.0000.344255.000	Sewer Charges/Sales	236,000	243,979
4	505.0000.344256.000	Sewer Tap Fees	4,000	4,000
5	505.0000.344280.000	Hydrant Meter	3,000	500
		TOTAL REVENUES	\$723,000	\$727,854
WATER & SEWER FUND - EXPENDITURES				
6	505.4300.511100.000	Regular Employees	34,833	51,851
7	505.4300.511300.000	Overtime	2,833	3,000
8	505.4300.512100.000	Employee Insurance	3,008	8,600
9	505.4300.512200.000	Social Security (FICA)	2,881	4,196
10	505.4300.512450.000	Retirement Cont. (DC) 401	1,393	2,567
11	505.4300.512700.000	Workers' Comp Insurance	850	2,400
12	505.4300.521200.000	Legal & Professional	4,400	3,900
13	505.4300.521300.000	Sewer Treatment Fees	110,000	110,000
14	505.4300.522200.000	Veh & Equip Repairs & Maint	25,000	5,000
15	505.4300.523100.000	Liability Insurance	3,400	2,000
16	505.4300.523200.000	Telephone-Postage	1,200	1,200
17	505.4300.523600.000	Dues & Fees	1,200	1,200
18	505.4300.523700.000	Education & Training	1,000	2,500
19	505.4300.523850.000	Contract Labor	5,000	30,000
20	505.4300.523851.000	Temporary Labor	0	0
21	505.4300.531100.000	Materials & Supplies	20,000	20,000
22	505.4300.531200.000	Energy - Utilities	1,900	1,900
23	505.4300.531270.000	Gasoline/Diesel	3,400	2,400
24	505.4300.531510.000	Water for Resale	165,000	160,000
25	505.4300.531600.000	Small Equipment Under \$5,000	3,000	3,000
26	505.4300.531700.000	Uniforms	2,600	3,000
27	505.4300.561000.000	Depreciation Expense	160,000	186,000
28	505.4600.574000.000	Bad Debt Expense	6,000	9,000
29	505.4600.579000.000	Contingency	14,102	14,140
		TOTAL EXPENDITURES	\$573,000	\$627,854

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
ELECTRIC FUND - REVENUES				
1	510.0000.344310.000	Electric Sales	1,992,829	2,146,970
2	510.0000.344311.000	Penalties After the 15th	115,000	105,000
3	510.0000.344312.000	Service Charges	6,000	7,000
4	510.0000.361000.000	Interest Revenue	150	150
5	510.0000.361001.000	Municipal Competitive Trust	241,567	202,217
6	510.0000.381000.000	Other Rebates-Off System Sales	63,000	63,000
		TOTAL REVENUES	\$2,418,546	\$2,524,337
ELECTRIC FUND - EXPENDITURES				
7	510.4600.511110.000	Regular Employees	104,386	98,391
8	510.4600.511300.000	Overtime	4,333	5,000
9	510.4600.512100.000	Employee Insurance	19,195	17,053
10	510.4600.512200.000	Social Security (FICA)	8,317	7,909
11	510.4600.512400.000	Retirement Plan Expense	35,016	35,706
12	510.4600.512450.000	Retirement Cont. (DC) 401	316	0
13	510.4600.512700.000	Workers' Comp Insurance	1,300	1,741
14	510.4600.522200.000	Veh & Equip Repairs & Maint	6,200	6,200
15	510.4600.522201.000	Power line Tree Trimming	25,000	25,000
16	510.4600.523100.000	Liability Insurance	13,000	9,000
17	510.4600.523200.000	Telephone-Postage	8,700	8,000
18	510.4600.523700.000	Linemen Training	6,000	6,000
19	510.4600.523850.000	Contract Labor	20,000	0
20	510.4600.523851.000	Temporary Labor	0	0
21	510.4600.531100.000	Supplies & Materials	15,000	16,000
22	510.4600.531200.000	Energy/Utilities	9,500	7,500
23	510.4600.531270.000	Gasoline/Diesel	7,000	5,000
24	510.4600.531530.000	Electricity Purchased	1,539,355	1,525,257
25	510.4600.531600.000	Small Equipment Under \$5,000	5,000	2,500
26	510.4600.531700.000	Uniforms	5,300	3,500
28	510.4600.541004.000	Street Lights	2,500	2,500
29	510.4600.561003.000	Depreciation	82,000	87,000
30	510.4600.574000.000	Bad Debt Expense	14,000	8,000
31	510.4600.579000.000	Contingency	5,561	34,863
		TOTAL EXPENDITURES	\$1,936,979	\$1,912,120

			FY2016	FY2017
Acct Number	Description		Budget	Budget
SANITATION FUND - REVENUES				
1	540.0000.344110.000	Refuse Collection Charges	147,165	147,165
2	540.0000.344130.000	Sale of Recycled Materials	500	50
		TOTAL REVENUES	\$147,665	\$147,215
SANITATION FUND - EXPENDITURES				
3	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,700
4	540.4300.523581.000	Contracted Garbage Pickup	66,000	67,500
5	540.4300.561000.000	Depreciation	0	
6	540.4600.574000.000	Bad Debt Expense	2,800	1,500
7	540.4300.579000.000	Contingency	2,165	1,515
		TOTAL EXPENDITURES	\$77,665	\$77,215

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
		SUMMARY		
		General Fund		
1		Revenues	828,130	838,115
2		Transfers from W&S	150,000	100,000
3		Transfers from Electric	240,000	250,000
4		Transfers from Sanitation	70,000	70,000
5		Transfers prior year's fund balance		50,000
6		General Fund Revenues	\$1,288,130	\$1,308,115
7		Expenditures		
8		City Council	57,165	50,663
9		General Government	667,894	646,189
10		Court	12,000	12,300
11		Police Department	306,614	321,521
12		Street Department	209,857	217,227
13		Cemetery	10,000	10,000
14	100.1500.611350.000	Transfers to Capital Fund	24,600	50,215
15		General Fund Expenditures	\$1,288,130	\$1,308,115
16		General Fund BALANCE	\$0	\$0
17				
18		Water & Sewer Fund		
19		Revenues	723,000	727,854
20		W & S Fund Revenues	\$723,000	\$727,854
21				
22		Expenditures	573,000	627,854
23	505.9000.611003.000	Transfers to G/F	150,000	100,000
24	505.9000.611350.000	Transfers to Capital Fund		0
25		W & S Fund Expenditures	\$723,000	\$727,854
26		W & S Fund BALANCE	\$0	\$0
27				

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
28		Electric Fund		
29		Revenues	2,418,546	2,524,337
30		Electric Fund Revenues	\$2,418,546	\$2,524,337
31				
32		Expenditures	1,936,979	1,912,120
33	510.9000.611002.000	Transfers to G/F	240,000	250,000
34	510.9000.611350.000	Transfers to Capital Fund	0	160,000
35	510.9000.611351.000	Comp Trust transfer to Capital Fund	241,567	202,217
36		Electric Fund Expenditures	\$2,418,546	\$2,524,337
37		Electric Fund BALANCE	\$0	\$0
38				
39		Sanitation Fund		
40		Revenues	147,665	147,215
41		Sanitation Fund Revenues	\$147,665	\$147,215
42				
43		Expenditures	77,665	77,215
44	540.9000.611001.000	Transfers to G/F	70,000	70,000
45		Sanitation Fund Expenditures	\$147,665	\$147,215
46		Sanitation Fund BALANCE	\$0	\$0
47				

			FY2016	FY2017
	Acct Number	Description	Budget	Budget
48		GRAND TOTALS		
49		General Fund		
50		Revenues	\$1,288,130	\$1,308,115
51		Expenditures	\$1,288,130	\$1,308,115
52		Balance	\$0	\$0
53		Water and Sewer Fund		
54		Revenues	\$723,000	\$727,854
55		Expenditures	\$723,000	\$727,854
56		Balance	\$0	\$0
57		Electric Fund		
58		Revenues	\$2,418,546	\$2,524,337
59		Expenditures	\$2,418,546	\$2,524,337
60		Balance	\$0	\$0
61		Sanitation Fund		
62		Revenues	\$147,665	\$147,215
63		Expenditures	\$147,665	\$147,215
64		Balance	\$0	\$0
65				
66		ALL FUNDS TOTAL		
67		Revenues	\$4,577,341	\$4,707,521
68		Expenditures	\$4,577,341	\$4,707,521
69		Balance	\$0	\$0
70				
71		interfund transfers	\$460,000	\$420,000
72		Revenues w/o transfers	\$4,117,341	\$4,287,521
73		Transfers to capital projects fund	\$266,167	\$412,432