



Annual Budget - FY2021

July 1, 2020 - June 30, 2021

Adopted - June 1, 2020

Mayor David S. Eady

Councilmembers

Jeff Wearing - Lynn Bohanan
Laura McCanless - George Holt
Avis Williams - Jim Windham

Matthew Pepper, City Manager
Marcia Brooks, City Clerk
Dave Harvey, Police Chief
Jody Reid, Supervisor of Public Works and Utilities

	Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
GENERAL FUND - REVENUE						83.3%			
1	100-0000-311100-000	Real Property Tax-Current Yr.	95,000	110,827	110,000	118,338	110,000	110,000	Due to lag effects and the nature of the economic recession, we held property taxes flat.
2	100-0000-311200-000	Property Tax - Prior Year	5,000	3,728	5,000	3,066	3,679	5,000	
3	100-0000-311310-000	Motor Vehicle Adv.	21,500	20,414	21,000	21,355	25,625	5,000	
4	100-0000-311315-000	Motor Vehicle TAVT	28,000	49,523	45,000	96,443	115,732	50,000	
5	100-0000-311340-000	Intangible Tax	4,900	1,324	3,000	3,240	3,888	3,000	
6	100-0000-311600-000	Real Estate Transfer Tax	1,500	1,090	1,000	1,286	1,544	1,000	
7	100-0000-311710-000	Electric Franchise Tax	2,000	2,237	2,200	2,160	2,000	2,000	
8	100-0000-311730-000	Gas Franchise Tax	12,000	14,567	12,000	11,861	14,234	14,000	
9	100-0000-311750-000	TV Cable Franchise Tax	28,000	29,842	28,000	32,175	38,610	30,000	
10	100-0000-311760-000	Telephone Franchise Tax	6,800	4,440	4,500	5,253	4,500	4,400	
11	100-0000-313100-000	LOST Sales & Use Tax	340,000	404,977	360,000	353,528	424,234	320,000	Reflects a 20% reduction from FY19 collections.
12	100-0000-316100-000	General Occupational Tax	12,000	11,360	11,500	11,303	12,000	11,500	Business License
13	100-0000-316200-000	Insurance Premium Tax	141,000	152,453	161,000	161,939	161,939	166,000	One check per year, based on population.
14	100-0000-319000-000	Penalty/Interest on Del Taxes	1,200	1,393	1,300	890	1,069	1,200	
15	100-0000-322901-000	Misc. Income	1,000	1,334	1,500	466	559	1,000	
16	100-0000-323100-000	General Building Permits	0	36,155	15,000	5,724	6,868	10,000	
17	100-0000-335800-000	Intergovernmental Revenues	25,000	46,038	26,000	27,705	26,000	20,000	Local Maintenance Improvement Grant (LMIG)
18	100-0000-341400-000	Printing/Duplicating Service	200	129	200	113	136	200	
19	100-0000-341910-000	Election Qualifying Fees	600	0	1,200	792	792	0	
20	100-0000-349100-000	Cemetery Fees	4,000	3,100	2,000	500	600	2,000	
21	100-0000-349300-000	Bad Check Fees	1,000	750	1,000	480	576	1,000	
22	100-0000-351000-000	Fines & Forfeitures	70,000	102,890	80,000	67,961	81,553	80,000	
23	100-0000-361000-000	Interest Revenues	6,500	65,360	30,000	38,495	46,194	15,000	Reflects a decrease in interest rates.
24	100-0000-381000-000	Rents and Royalties	1,500	55	1,500	2,025	2,430	5,000	
25	100-0000-381001-000	Lease Agreement Income	30,000	31,710	31,710	0	31,710	31,710	Whatcoat Building
26	100-0000-381002-000	Lease - Verizon	26,941	26,602	27,154	22,685	27,222	27,833	Water Tower Antenna - Verizon Wireless
27	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	0	1,000	0	0	1,000	
FY2021 REVENUES TOTAL			\$866,641	\$1,122,298	\$983,764	\$989,781	\$1,143,692	\$917,843	
PRIOR YEAR UNASSIGNED FUND BALANCE			-	-	-	-	-	\$100,000	FY2019 unassigned fund balance from the General Fund
FY2021 GENERAL FUND GRAND TOTAL			-	-	-	-	-	\$1,017,843	

	Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
GENERAL FUND - EXPENDITURES									
CITY COUNCIL									
1	100.1100.511100.000	Regular Employees	34,800	30,000	34,800	24,200	29,040	34,800	
2	100.1100.512200.000	Social Security (FICA)	2,663	2,295	2,663	1,851	2,222	2,662	
3	100.1100.523100.000	Liability Insurance	12,000	10,818	12,000	9,907	12,000	10,000	Annual bill in April
4	100.1100.523600.000	Education & Training	3,000	2,141	6,000	3,083	3,700	3,750	
5	100.1400.511100.000	Reg Employees - Election	600	0	650	475	475	0	
		SUBTOTAL	\$53,063	\$45,254	\$56,113	\$39,517	\$47,436	\$51,212	

	Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
GENERAL GOVERNMENT									
1	100.1500.511100.000	Regular Employees	235,717	221,315	221,854	171,319	205,583	230,444	
2	100.1500.511300.000	Overtime	6,000	3,585	5,000	6,832	8,199	6,000	
3	100.1500.512100.000	Employee Insurance	70,452	64,107	60,313	31,324	37,589	58,673	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	18,415	16,968	17,354	13,674	16,409	18,088	
5	100.1500.512400.000	Retirement Plan Expense	31,979	37,910	13,348	16,722	20,067	20,500	
6	100.1500.512450.000	Retirement Cont. (DC) 401	7,332	3,575	9,715	4,937	5,924	10,253	
7	100.1500.512700.000	Workers' Comp Insurance	1,000	269	1,000	725	870	1,000	
8	100.1500.512900.000	Unemployment Payments	2,000	0	2,000	4,200	5,040	2,000	
9	100.1500.521200.000	Professional	110,000	77,652	110,000	77,850	93,421	80,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.001	Code Enforcement Services	5,000	2,315	5,000	1,170	1,404	5,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	0	0	11,250	4,362	5,234	11,250	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	22,000	23,871	26,500	26,114	26,114	29,000	Annual bill to Newton County
13	100.1500.521300.000	Technical Purchased Service	40,700	41,417	42,500	41,551	49,861	45,000	
14	100.1500.522200.000	Repairs & Maintenance	30,000	21,417	40,000	15,323	18,388	20,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	5,000	225	5,000	0	0	5,000	
16	100.1500.522200.002	YH Welcome Center	100,000	0	30,000	0	0	5,000	
17	100.1500.523100.000	Liability Insurance	10,000	12,019	11,000	9,254	10,000	11,000	Annual bill in April
18	100.1500.523200.000	Telephone - Postage	24,000	25,166	25,200	20,727	24,872	25,500	
19	100.1500.523200.001	Telephone System Upgrades	0	0	8,200	8,150	8,150	0	
20	100.1500.523300.000	Advertising & Promotions	7,000	6,849	7,000	6,171	7,406	7,000	
21	100.1500.523320.000	July 4th Parade Expenses	6,000	4,994	6,000	2,641	3,169	6,000	
22	100.1500.523600.000	Dues & Fees	9,000	5,770	9,000	7,290	8,748	9,000	
23	100.1500.523700.000	Education & Training	8,000	7,399	12,000	4,473	5,368	7,500	
24	100.1500.531100.000	Supplies & Materials	18,000	18,784	19,000	14,307	17,169	24,000	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
25	100.1500.531200.000	Energy - Utilities	15,000	15,507	16,000	12,747	15,296	16,000	
26	100.1500.531600.000	Small Equipment Under \$5,000	5,000	1,507	5,000	1,923	2,307	5,000	
27	100.1500.531600.001	Computer Upgrades	10,000	16,312	8,000	6,043	8,000	0	
28	100.1500.531600.002	Security System Upgrade	0	0	7,000	6,686	7,000	0	
29	100.1500.531700.000	Other/Meetings & Events	5,000	2,279	7,000	2,771	3,326	5,000	
30	100.1500.579000.000	Contingency - General Fund	26,171	0	23,392	0	0	25,348	
31	100.1500.579010.000	Contingencies - Cash Over & Short	200	298	200	50	60	200	
		SUBTOTAL	\$828,965	\$631,510	\$764,826	\$519,338	\$614,973	\$688,755	

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COURT									
1	100.2500.521200.000	Contract - Judge	5,000	5,000	5,000	3,750	5,000	5,000	
2	100.2500.521210.000	Contract - Public Defender	500	500	500	0	0	500	
3	100.2500.521211.000	Contract - Solicitor	4,800	7,240	4,800	2,360	4,800	4,800	
4	100.2500.523700.000	Education - Clerk	1,500	791	3,000	375	450	1,000	
5	100.2500.523701.000	Education - Judge	1,200	1,660	1,200	325	1,200	1,200	
6	100.2500.523850.000	Contract - Translator	200	0	200	0	0	200	
		SUBTOTAL	\$13,200	\$15,192	\$14,700	\$6,810	\$11,450	\$12,700	
POLICE DEPARTMENT									
7	100.3200.511000.000	Regular Employees	132,981	98,775	173,830	119,042	142,850	178,768	Includes four (4) full-time officers, including the Chief
8	100.3200.511300.000	Overtime	12,000	10,587	10,000	7,943	9,532	10,000	
9	100.3200.512100.000	Employee Insurance	36,710	16,865	25,987	9,061	10,873	30,801	Health and Life Insurance
10	100.3200.512200.000	Social Security (FICA)	11,091	8,392	14,063	9,714	11,657	14,441	
11	100.3200.512450.000	Retirement Cont. (DC) 401	6,830	3,074	10,430	4,572	5,486	9,711	
12	100.3200.512700.000	Workers' Comp Insurance	7,000	6,186	7,000	5,213	6,256	6,500	
13	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	10,982	11,000	6,916	8,299	11,000	
14	100.3200.522200.000	Veh & Equip Repairs & Maint	9,000	5,907	10,000	7,079	8,495	10,000	
15	100.3200.523100.000	Liability Insurance	14,000	11,227	12,000	10,952	12,000	12,000	Annual bill in April
16	100.3200.523200.000	Telephone-Postage	5,500	7,821	5,500	5,237	6,284	5,500	
17	100.3200.523600.000	Dues & Fees	250	162	250	100	120	250	
18	100.3200.523700.000	Education & Training	2,000	1,645	2,000	1,374	1,649	2,000	
19	100.3200.523850.000	Subpoena Fee	200	0	200	0	0	200	
20	100.3200.523900.000	Prisoner Housing & Costs	12,000	12,425	12,000	8,070	9,684	13,000	Increased volume of inmates brought in by city police officers
21	100.3200.531100.000	Supplies & Materials	5,500	4,317	5,500	5,263	6,316	5,500	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
22	100.3200.531270.000	Gasoline	10,000	6,741	10,000	5,711	6,853	10,000	
23	100.3200.531600.000	Small Equipment Under \$5,000	5,000	3,740	5,000	4,192	5,031	5,000	
24	100.3200.531600.001	Computer Upgrades	5,000	3,647	0	0	0	6,500	New laptops for police vehicles; current laptops were purchased in 2012 (2), 2014 (1), & 2016 (1)
25	100.3200.531700.000	Uniforms	5,000	4,095	5,000	4,137	4,964	5,000	
26	100.3200.571000.000	Training Funds - Payable	20,000	28,712	25,000	17,620	21,144	25,000	
27	100.3800.342500.000	E-911 Center	22,500	41,224	43,000	24,159	24,159	25,000	Annual bill
		SUBTOTAL	\$333,562	\$286,526	\$387,760	\$256,355	\$301,652	\$386,170	

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STREET DEPARTMENT									
1	100.4200.511100.000	Regular Employees-Street	30,755	27,506	50,780	20,990	25,188	46,641	allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker
2	100.4200.511300.000	Overtime	1,000	874	1,000	1,138	1,366	2,000	
3	100.4200.512100.000	Employee Insurance	5,219	8,689	15,494	7,240	8,688	18,465	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	2,429	2,171	3,961	1,693	2,031	3,721	
5	100.4200.512400.000	Retirement Plan Expense	2,087	2,197	0	0	0	0	
6	100.4200.512450.000	Retirement Cont. (DC) 401	1,443	520	2,945	751	901	2,798	
7	100.4200.512700.000	Workers' Comp Insurance	5,400	2,941	3,500	3,914	3,914	4,000	
8	100.4200.521201.000	Professional - Engineering	3,000	2,210	3,000	1,455	1,746	3,000	
9	100.4200.522200.000	Veh & Equip Repairs & Maint	11,000	16,676	12,000	7,059	8,470	12,000	
10	100.4200.523700.000	Education & Training	500	240	500	0	0	500	
11	100.4200.523850.000	Contract Labor	12,056	9,559	13,104	10,426	12,511	13,104	Temporary help
12	100.4200.531100.000	Supplies & Materials	13,000	18,503	15,000	10,788	12,945	15,000	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
13	100.4200.531270.000	Gasoline/Diesel	4,000	5,301	6,300	2,085	2,501	5,500	
14	100.4200.531600.000	Small Equipment Under \$5,000	1,500	869	1,500	0	0	1,500	
15	100.4200.531700.000	Uniforms	1,800	1,631	2,500	1,440	1,728	2,500	
16	100.4200.531800.000	Stormwater Management	5,500	5,500	7,000	3,500	7,000	5,500	KCNB Contract - \$2,000
17	100.4200.531901.000	City Tree Removal	30,000	23,100	30,000	18,600	22,320	25,000	Trees continue to decline
18	100.4200.532100.000	Sidewalks	3,000	0	3,000	2,352	2,822	3,000	
		SUBTOTAL	\$133,691	\$128,487	\$171,584	\$93,430	\$114,133	\$164,229	

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PARKS AND RECREATION DEPARTMENT									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	10,515	7,532	24,882	6,633	7,960	21,608	allocating 2/5 of groundskeepers (2)
2	100.6200.511300.000	Overtime	500	0	500	0	0	500	
3	100.6200.512100.000	Employee Insurance	137	1,152	7,165	3,019	3,623	8,580	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	843	560	1,942	508	609	1,691	
5	100.6200.512450.000	Retirement Cont. (DC) 401	616	254	1,493	236	284	1,296	
6	100.6200.512700.000	Workers' Comp Insurance	1,000	358	500	510	612	600	
7	100.6200.523850.000	Contract Labor - Temporary Help	5,300	3,683	5,300	5,300	6,359	5,300	
8	100.6200.521200.000	Professional (arborist)	700	938	700	488	585	700	
9	100.6200.522200.000	Veh & Equip Repairs & Maint	1,000	0	1,500	0	0	1,000	
10	100.6200.531100.000	Supplies & Materials	2,000	48	20,000	2,323	2,787	10,000	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
11	100.6200.531200.000	Energy - Utilities	0	0	15,000	4,547	5,457	10,000	Utilites for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	1,400	949	1,800	258	310	500	
13	100.6200.531700.000	Uniforms	650	653	1,000	517	620	1,000	
14	100.6200.531600.000	Small Equipment Under \$5,000	500	0	1,000	0	0	1,000	
15	100.6200.531900.000	Tree Board	9,000	7,291	9,000	7,043	8,451	10,000	Includes expenses for Arbor Day
16	100.6200.531910.000	City Park and Trail Maintenance	10,000	2,578	35,000	30,901	37,082	25,000	Includes landscape maintenance contract for Asbury Street Park.
		SUBTOTAL	\$44,161	\$25,997	\$126,781	\$62,282	\$74,738	\$98,776	
CEMETERY									
17	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000	7,000	7,000	7,000	5,000	Foundation requesting \$5,000
18	100.4900.531900.000	Tree Removal	5,000	4,800	5,000	0	5,000	5,000	
		SUBTOTAL	\$10,000	\$9,800	\$12,000	\$7,000	\$12,000	\$10,000	

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WATER & SEWER FUND - REVENUES									
1	505.0000.344210.000	Water Charges/Sales	510,000	524,586	510,000	478,680	510,000	446,606	Worst-case is \$70K less revenue from Oxford College in FY21, and this budget number is \$78K less than FY19
2	505.0000.344215.000	Water Tap Fees	10,000	16,124	10,000	0	10,000	10,000	
3	505.0000.344255.000	Sewer Charges/Sales	259,000	264,740	260,000	219,654	263,585	195,000	\$263K is avg (FY17-19); 20% reduction is \$210K
4	505.0000.344256.000	Sewer Tap Fees	4,000	8,351	10,000	475	10,000	10,000	
5	505.0000.344280.000	Hydrant Meter	500	117	500	780	936	500	
TOTAL REVENUES			\$783,500	\$813,918	\$790,500	\$699,589	\$794,521	\$662,106	
WATER & SEWER FUND - EXPENDITURES									
6	505.4300.511100.000	Regular Employees	37,901	36,158	37,825	31,951	38,341	40,734	allocating 1/3 of meter reader
7	505.4300.511300.000	Overtime	3,000	1,981	3,000	2,315	2,778	3,000	
8	505.4300.512100.000	Employee Insurance	12,572	14,274	11,957	10,057	12,068	14,084	Health and Life Insurance
9	505.4300.512200.000	Social Security (FICA)	3,129	3,490	3,123	2,621	3,146	3,346	
10	505.4300.512450.000	Retirement Cont. (DC) 401	2,219	1,309	2,270	1,148	1,378	2,444	
11	505.4300.512700.000	Workers' Comp Insurance	2,500	2,205	3,000	3,654	4,384	4,000	
12	505.4300.521200.000	Legal & Professional	3,900	3,900	3,900	0	0	3,900	
13	505.4300.521300.000	Sewer Treatment Fees	120,000	133,860	122,000	82,863	99,436	88,563	Reflects reduced demand for sewer treatment.
14	505.4300.522200.000	Veh & Equip Repairs & Maint	0	3,788	0	0	0	0	Split into four accounts below:
15	505.4300.522200.001	Service Contracts	16,000	16,085	16,000	12,465	14,958	17,000	Includes elevated tank and two lift stations
16		Building Repairs	2,000		2,000	701	842	2,000	
17		Equipment Repair and Rental	1,500		1,500	496	595	1,500	
18		Vehicle Repairs	300		300	2,825	3,391	300	
19	505.4300.523100.000	Liability Insurance	1,500	1,100	1,600	909	1,091	1,100	Annual bill in April
20	505.4300.523200.000	Telephone-Postage	1,500	1,405	1,600	819	983	1,500	
21	505.4300.523600.000	Dues & Fees	1,300	2,294	1,300	1,398	1,677	2,300	
22	505.4300.523700.000	Education & Training	2,500	3,333	3,000	1,380	1,656	3,400	Includes license fees
23	505.4300.523850.000	Contract Labor	25,000	14,222	20,000	3,000	3,600	15,000	
24	505.4300.531100.000	Materials & Supplies	22,000	20,811	22,000	15,652	18,783	22,000	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
25	505.4300.531200.000	Energy - Utilities	1,900	2,383	2,500	1,794	2,153	2,500	
26	505.4300.531270.000	Gasoline/Diesel	4,400	3,623	4,500	2,701	3,241	4,000	
27	505.4300.531510.000	Water for Resale	218,000	191,017	212,000	147,797	177,356	164,000	Reflects reduced demand for water.
28	505.4300.531600.000	Small Equipment Under \$5,000	3,000	0	3,000	0	0	3,000	
29	505.4300.531700.000	Uniforms	2,500	2,678	3,000	1,978	2,374	2,800	
30	505.4300.561000.000	Depreciation Expense	180,607	180,610	215,520	150,510	180,612	208,326	
31	505.4300.574000.000	Bad Debt Expense	7,000	0	6,000	0	0	7,440	Reflects an increase in uncollectible utility bill payments due to COVID-19.
32	505.4300.582000.000	GEFA Loan Interest Payment	20,000	1,412	20,000	3,269	3,923	3,750	Emory Street Sewer Project
33	505.4300.579000.000	Contingency	7,272	0	7,605	0	0	4,120	
TOTAL EXPENDITURES			\$703,500	\$641,935	\$730,500	\$482,304	\$578,764	\$626,106	

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ELECTRIC FUND - REVENUES									
1	510.0000.344310.000	Electric Sales	2,414,826	2,509,920	2,508,672	2,049,191	2,459,030	2,049,041	ECG estimate - assumes 20% capacity at Oxford College for July - December 2020
2	510.0000.344311.000	Penalties After the 15th	105,000	89,078	95,000	62,411	74,893	90,000	
3	510.0000.344312.000	Service Charges	6,000	7,330	6,000	3,450	4,140	5,000	
4	510.0000.361000.000	Interest Revenue	150	0	150	5	7	100	
5	510.0000.361001.000	Municipal Competitive Trust Dividend	64,260	7,607	0	4,269	5,123	4,000	
6	510.0000.381000.000	Other - Rebates	5,000	1,740	60,000	2,960	60,000	60,000	Year-End Settlement from MEAG and off-systems sales
		TOTAL REVENUES	\$2,595,236	\$2,615,675	\$2,669,822	\$2,122,286	\$2,603,192	\$2,208,141	
ELECTRIC FUND - EXPENDITURES									
7	510.4600.511110.000	Regular Employees	114,082	111,647	117,236	97,885	117,462	117,900	allocating 1/3 of meter reader
8	510.4600.511300.000	Overtime	5,000	3,639	5,000	1,551	1,861	5,000	
9	510.4600.512100.000	Employee Insurance	22,606	28,525	33,543	18,056	21,667	32,867	Health and Life Insurance
10	510.4600.512200.000	Social Security (FICA)	9,110	8,566	9,351	7,607	9,128	9,402	
11	510.4600.512400.000	Retirement Plan Expense	35,930	26,136	33,333	43,000	51,600	48,176	
12	510.4600.512450.000	Retirement Cont. (DC) 401	536	158	518	269	323	558	
13	510.4600.512700.000	Workers' Comp Insurance	2,000	1,160	2,000	1,162	1,395	2,000	
14	510.4600.521200.000	ECG Professional Services	60,000	61,408	62,000	51,680	62,016	63,000	ECG fees are shown separate from power costs.
15	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	8,290	7,200	5,214	6,257	7,200	
16	510.4600.522201.000	Power line Tree Trimming	35,000	34,992	35,000	0	0	35,000	
17	510.4600.523100.000	Liability Insurance	8,000	7,909	9,000	7,499	8,999	8,500	Annual bill in April
18	510.4600.523200.000	Telephone-Postage	8,000	9,028	8,000	8,964	10,757	9,000	
19	510.4600.523600.000	Dues & Fees	500	949	500	4	5	1,000	
20	510.4600.523700.000	Linemen Training	8,000	4,462	6,000	1,135	1,363	6,000	A. Ballard's apprenticeship program
21	510.4600.523850.000	Contract Labor	0	0	0	3,341	4,009	10,000	
22	510.4600.531100.000	Supplies & Materials	16,000	13,707	16,500	8,151	9,782	16,000	
23	510.4600.531200.000	Energy/Utilities	7,000	7,437	7,500	5,592	6,710	7,500	
24	510.4600.531270.000	Gasoline/Diesel	7,200	5,430	6,500	3,972	4,766	6,500	
25	510.4600.531530.000	Electricity Purchased	1,455,316	1,374,690	1,419,242	1,167,193	1,400,632	1,310,948	ECG estimate - assumes 20% capacity at Oxford College for July - December 2020.
26	510.4600.531600.000	Small Equipment Under \$5,000	2,500	0	2,500	856	1,027	2,500	
27	510.4600.531700.000	Uniforms	4,200	4,822	5,000	3,453	4,144	5,000	
28	510.4600.541004.000	Street Lights	1,500	2,280	2,300	0	0	2,300	
29	510.4600.531600.001	Maintenance Facility Security System Upgrade	0	0	5,800	5,750	6,901	0	
30	510.4600.561003.000	Depreciation	89,779	95,380	93,612	79,480	95,376	93,185	
31	510.4600.574000.000	Bad Debt Expense	25,500	0	22,500	0	0	27,540	Reflects an increase in uncollectible utility bill payments due to COVID-19.
32	510.4600.579000.000	Contingency	6,017	0	9,686	222	267	8,066	
		TOTAL EXPENDITURES	\$1,930,976	\$1,810,615	\$1,919,822	\$1,522,037	\$1,826,445	\$1,835,141	

	Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
SANITATION FUND - REVENUES									
1	540.0000.344110.000	Refuse Collection Charges	169,050	169,699	169,050	143,273	171,928	169,500	
2	540.0000.344130.000	Sale of Recycled Materials	200	290	200	0	0	100	
		TOTAL REVENUES	\$169,250	\$169,989	\$169,250	\$143,273	\$171,928	\$169,600	
SANITATION FUND - EXPENDITURES									
3	540.4300.511100.000	Regular Employee - Sanitation	24,384	18,569	20,313	15,805	18,966	20,821	allocating 4/5 of refuse collection worker
4	540.4300.511300.000	Overtime	500	0	500	48	57	500	
5	540.4300.512100.000	Employee Insurance	7,595	1,435	7,165	874	1,049	8,444	
6	540.4300.512200.000	Social Security (FICA)	1,904	1,358	1,592	1,213	1,455	1,631	
7	540.4300.512400.000	Retirement Plan Expense	8,350	0	0	0	0	0	
8	540.4300.512450.000	Retirement Cont. (DC) 401	1,300	599	813	540	648	1,249	
9	540.4300.512700.000	Workers' Comp Insurance	3,250	0	500	510	612	600	
10	540.4300.522110.000	Disposal Services-Landfill Fees	8,000	7,994	8,000	3,593	4,311	8,000	
11	540.4300.522200.000	Vehicle & Equip Repairs & Maint	3,000	6,096	5,000	0	0	5,000	
12	540.4300.531100.000	Supplies & Materials	1,000	956	6,500	1,163	1,396	6,500	Includes COVID-19 Supplies (masks, gloves, hand sanitizer, etc.).
13	540.4300.523580.000	Contract Labor	16,773	16,138	20,966	9,906	11,887	20,966	Temporary help
14	540.4300.531270.000	Gasoline/Diesel	5,000	1,862	5,000	1,389	1,667	3,000	
15	540.4300.531700.000	Uniforms	1,300	520	1,000	697	836	1,000	
16	540.4300.531600.000	Small Equipment Under \$5,000	1,000	0	1,000	0	0	1,000	
17	540.4300.523100.000	Liability Insurance	3,000	0	3,000	0	0	3,000	
18	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,096	6,700	4,988	5,985	6,700	
19	540.4300.523581.000	Contracted Garbage Pickup	82,850	82,697	82,000	62,022	74,427	89,000	Includes rate increase
20	540.4300.523600.000	Dues & Fees	500	814	500	0	0	500	
21	540.4300.574000.000	Bad Debt Expense	800	0	4,300	0	0	4,700	Reflects an increase in uncollectible utility bill payments due to COVID-19.
22	540.4300.579000.000	Contingency	2,045	0	4,401	0	0	1,989	
		TOTAL EXPENDITURES	\$179,250	\$145,132	\$179,250	\$102,747	\$123,296	\$184,600	

Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
General Fund								
	Revenues	866,641	1,122,298	983,764	989,781	1,143,692	917,843	
	Prior Year Unassigned F. Balance	0		0			100,000	
100.0000.391505.000	Transfers from Water & Sewer	80,000		60,000			36,000	
100.0000.391510.000	Transfers from Electric	470,000		490,000			358,000	
100.0000.391540.000	Transfers from Sanitation	0		0			0	
	General Fund Revenues	1,416,641	1,122,298	1,533,764	989,781	1,143,692	1,411,843	
	Expenditures							
	City Council	53,063	45,254	56,113	39,517	47,436	51,212	
	General Government	828,965	631,510	764,826	519,338	614,973	688,755	
	Court	13,200	15,192	14,700	6,810	11,450	12,700	
	Police Department	333,562	286,526	387,760	256,355	301,652	386,170	
	Street Department	133,691	128,487	171,584	93,430	114,133	164,229	
	Parks and Recreation Department	44,161	25,997	126,781	62,282	74,738	98,776	
	Cemetery	10,000	9,800	12,000	7,000	12,000	10,000	
100.9000.611350.000	Transfers to Capital Fund	0		0			0	
	General Fund Expenditures	1,416,641	1,142,765	1,533,764	984,732	1,176,382	1,411,843	
	General Fund BALANCE	0	-20,467	0	5,049	-32,691	0	
Water & Sewer Fund								
	Revenues	783,500	813,918	790,500	699,589	794,521	662,106	
	Expenditures	703,500	641,935	730,500	482,304	578,764	626,106	
505.9000.611003.000	Transfers to G/F	80,000		60,000			36,000	
505.9000.611350.000	Transfers to Capital Fund			0			0	
	W & S Fund Expenditures	783,500	641,935	790,500	482,304	578,764	662,106	
	W & S Fund BALANCE	0	171,983	0	217,286	215,757	0	
Electric Fund								
	Revenues	2,595,236	2,615,675	2,669,822	2,122,286	2,603,192	2,208,141	
	Expenditures	1,930,976	1,810,615	1,919,822	1,522,037	1,826,445	1,835,141	
510.9000.611002.000	Transfers to G/F	470,000		490,000			358,000	
510.9000.611350.000	Transfers to Capital Fund	120,000		250,000			0	
510.9000.611008.000	Transfers to Sanitation	10,000		10,000			15,000	
510.9000.611351.000	Comp Trust transfer to Capital	64,260		0			0	
	Electric Fund Expenditures	2,595,236	1,810,615	2,669,822	1,522,037	1,826,445	2,208,141	
	Electric Fund BALANCE	0	805,060	0	600,249	776,747	0	

Acct Number	Description	FY2019 Budget	FY2019 Actual	FY2020 Budget	Thru April	FY 2020 Estimate	FY2021 Recommend	Comments
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Sanitation Fund

	Revenues	169,250	169,989	179,250	143,273	171,928	184,600	
	Expenditures	179,250	137,138	179,250	99,154	118,985	184,600	
540.9000.611001.000	Transfers to G/F	0		0			0	
540.9000.611006.000	Transfers from Electric	10,000		10,000			15,000	
	Sanitation Fund Expenditures	179,250	137,138	179,250	99,154	118,985	184,600	
	Sanitation Fund BALANCE	0	32,850	0	44,119	52,943	0	

ALL FUNDS TOTAL

	Revenues	4,974,627	4,721,880	5,173,336	3,954,930	4,713,332	4,466,690	
	Expenditures	4,974,627	3,732,454	5,173,336	3,088,227	3,700,576	4,466,690	
	Balance	0	989,425	0	866,702	1,012,756	0	