

**OXFORD MAYOR AND COUNCIL
PUBLIC HEARING
MONDAY, May 16, 2022
6:00 PM CITY HALL
110 W. Clark Street, Oxford, Georgia
A G E N D A**

Public Hearing for the FY 2023 Budget

This Public Hearing on the FY2023 Budget is scheduled for Monday, May 16, 2022, at 6:00 p.m. At this meeting, the Mayor and Council will receive both written and oral comments about the Annual Operating and Capital Budget for the City of Oxford. A copy of the budget is available in the office of the City Clerk at City Hall for public inspection.

The City Council will review the Budget during its meeting after the Public Hearing on May 16, 2022. The Council is scheduled to adopt the Budget at its regular meeting on Monday, June 6th at 7:00 p.m. All meetings are planned to be held at the Oxford City Hall 110 West Clark Street, Oxford, Georgia.

1. Call to Order, Mayor David S. Eady
2. Review of the FY 2023 Budget
3. Questions/Public Comment
4. Adjourn.

| Project Description | FY2023 | | | FY 2024 | FY2025 | FY2026 | FY2027 | Five-Year Total | Comments |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---|
| | City Funds | External Funds | Subtotals | | | | | | |
| General | | | 108,333 | | | | | 108,333 | |
| City Limit Monument Sign and Landscape Improvements | 60,000 | | 60,000 | | | | | 60,000 | \$60K budgeted each year (FY20-22) |
| Electric Vehicle Charging Stations (2) | 15,000 | | 15,000 | | | | | 15,000 | \$12-24K budgeted each year (FY19-22) |
| Finance Software Upgrade | 33,333 | | 33,333 | | | | | 33,333 | Share of \$99K to upgrade software |
| Wayfinding Plan and Design Standards - Develop and Implement | | | | | | | | | |
| Parks, Landscapes, and Recreation | | | 2,465,000 | 200,000 | 200,000 | - | - | 2,865,000 | |
| Dried Indian Creek Restoration and Greenway Trail | 250,000 | 1,900,000 | 2,150,000 | | | | | 2,150,000 | \$900K in Congressional funding; \$1M in GOSP grant funding |
| Nature Parks on Giles and Little Properties | | | | 200,000 | 200,000 | | | | Plan and implement improvements |
| Coke Street Trail from Watson to Richardson Street | 300,000 | | 300,000 | | | | | 300,000 | Preliminary plan complete; design/engineering and construction remains |
| Grounds Maintenance Equipment - Lawnmower | 15,000 | | 15,000 | | | | | | Preference to electric zero-point-turn mower with mulch guard or rear discharge |
| Security Cameras at Asbury Street Park | | | | | | | | | |
| Wi-Fi at Asbury Street Park | | | | | | | | | |
| Streets, Drains, Sidewalks, and Street Lamps | | | 2,150,226 | 4,120,344 | 1,094,608 | 1,053,359 | 1,056,273 | 9,474,811 | |
| Street Repairs and Resurfacing (annual schedule) | 575,226 | 25,000 | 600,226 | 600,344 | 574,608 | 533,359 | 536,273 | 2,844,811 | \$200K was budgeted previously for each year FY22-26; 10-year schedule |
| E. Clark Street Improvements | | | | | | | | - | \$450K was budgeted in FY22 but not spent; could be integrated with street repair/resurfacing |
| Whatcoat Street Improvements | 300,000 | | | | | | | - | \$300K was budgeted each year FY20-22; could defer until town center phase one completed |
| Emory Street Sidewalk (Soule to Richardson Street) | 1,500,000 | | 1,500,000 | | | | | 1,500,000 | \$100K/year budgeted previously (FY19-22) for sidewalks; \$180 city funds budgeted in FY19 and FY20 |
| Emory Street Sidewalk Replacement (Post Office to Soule Street) | 300,000 | | | | | | | - | \$100K budgeted previously each year (FY19-22) |
| E. Soule Street Improvements (full-depth reclamation, etc.) | 500,000 | | | 3,500,000 | | | | 3,500,000 | Need external funding (Georgia DOT?) |
| Stormwater Infrastructure Improvements and Reporting | 50,000 | | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 | 130,000 | Several ditches need cleaning out and pipes bored-out/replaced |
| Emory Street/Highway 81 Complete Streets Plan and Development | | | | | 500,000 | | | | Assumes cost-sharing with GDOT |
| Emory Street/Highway 81 Bridge and Connectivity over I-20 | | | | | | | 500,000 | | Assumes cost-sharing with GDOT and City of Covington |
| City-Wide Complete Streets Plan and Development | | | | | | 500,000 | | | Might be eligible for GDOT funding |
| Electric Utility | | | 133,333 | 450,000 | 100,000 | 150,000 | 100,000 | 933,333 | |
| Electric System Improvements | 100,000 | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | Annual pole replacement and system upgrades |
| Vehicle Replacement | | | - | 50,000 | | 50,000 | | | Assumes pickup truck replacement |
| Finance Software Upgrade | 33,333 | | 33,333 | | | | | | Share of \$99K to upgrade software |
| Smart Meters | | | - | 300,000 | | | | | \$300K was budgeted each year in FY19, FY20, and FY21 |
| Water and Sewer Utility | | | 1,150,381 | 885,000 | 585,000 | 585,000 | 585,000 | 3,790,381 | |
| Water Line Replacement | 238,954 | 878,094 | 1,117,048 | 585,000 | 585,000 | 585,000 | 585,000 | | Originally budgeted for SFRF Grant+ARPA and Capital Funds |
| Smart Meters | | | - | 300,000 | | | | | \$300K was budgeted each year in FY19, FY20, and FY21 |
| Finance Software Upgrade | 33,333 | | 33,333 | | | | | | Share of \$99K to upgrade software |
| Police Department | | | 50,000 | - | 50,000 | - | 50,000 | 150,000 | |
| Patrol Vehicle(s) | 50,000 | | 50,000 | | 50,000 | | 50,000 | | High repair/maintenance costs suggest need to replace existing vehicles |
| Downtown Development Authority | | | 200,000 | - | - | 200,000 | 200,000 | 600,000 | |
| Architecture and Engineering for Town Center Development | 200,000 | | 200,000 | | | 200,000 | 200,000 | | Funds may be reimbursed to the city with financing for construction |
| TOTAL | 4,554,179 | 2,803,094 | 6,257,273 | 5,655,344 | 2,029,608 | 1,988,359 | 1,991,273 | 17,921,858 | |

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

Increased from \$540,000

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|------------------------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|------------------|--|
| GENERAL FUND - EXPENDITURES | | | | | | | |
| CITY COUNCIL | | | | | | | |
| 1 | Regular Employees | 34,800 | 30,000 | 34,800 | 30,000 | 34,800 | six @ \$4,800/yr + mayor @ \$6,000/yr = \$34,800 |
| 2 | Social Security (FICA) | 2,662 | 2,295 | 2,662 | 2,295 | 2,662 | |
| 3 | Liability Insurance | 10,000 | 9,376 | 10,000 | 11,000 | 10,700 | Annual bill in April. |
| 4 | Education & Training | 3,750 | | 3,750 | 1,108 | 2,500 | |
| 5 | Computers | 0 | | 0 | 0 | 750 | |
| 6 | Reg Employees - Election | 0 | | 0 | 0 | 0 | |
| | SUBTOTAL | \$51,212 | \$41,671 | \$51,212 | \$44,403 | \$51,412 | |

City Clerk's Office - 100-1500

| | | |
|--------|-----|-------------|
| Mullen | 15M | \$52,170.78 |
| Vacant | 13B | \$36,022.12 |

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|--|
| GENERAL GOVERNMENT | | | | | | | |
| 1 | Regular Employees | 230,444 | 214,547 | 241,647 | 266,684 | 0 | |
| 2 | Overtime | 6,000 | 2,115 | 5,000 | 3,943 | 5,000 | |
| 3 | Group Insurance | 58,673 | 51,012 | 61,250 | 44,403 | 60,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 18,088 | 16,629 | 18,945 | 20,711 | 0 | |
| 5 | Retirement Plan Expense | 20,500 | 19,089 | 20,000 | 17,277 | 20,000 | |
| 6 | Retirement Cont. (DC) 401 | 10,253 | 8,744 | 10,771 | 8,060 | 0 | 6% |
| 7 | Workers' Comp Insurance | 1,000 | 713 | 1,000 | 1,119 | 1,500 | |
| 8 | Unemployment Payments | 2,000 | | 2,000 | 0 | 2,000 | |
| 9 | Professional | 80,000 | 81,361 | 100,000 | 92,420 | 125,000 | City Attorney, CPA Firm, Audit Services, Tax Assessor's Office, PM |
| 10 | Code Enforcement Services | 5,000 | | 5,000 | 0 | 6,000 | Contract with Bureau Veritas |
| 11 | Building Permit (BV) | 11,250 | 6,271 | 7,500 | 4,689 | 7,500 | Contract with Bureau Veritas |
| 12 | Fire Services - Newton County | 29,000 | 28,870 | 31,000 | 34,641 | 40,000 | .892 mills + 50% |
| 13 | Technical Purchased Service | 45,000 | 45,275 | 50,000 | 56,399 | 55,000 | |
| 14 | Repairs & Maintenance | 20,000 | 20,846 | 20,000 | 35,116 | 30,000 | |
| 15 | Whatcoat Building Maintenance | 5,000 | 13,421 | 10,000 | 0 | 10,000 | |
| 16 | YH Welcome Center | 5,000 | 650 | 5,000 | 0 | 5,000 | |
| 17 | Equipment Leases and Rentals | 0 | 206 | 1,300 | 411 | 1,300 | Lease for new copier at City Hall |
| 18 | Liability Insurance | 11,000 | 5,692 | 9,000 | 11,000 | 9,600 | |
| 19 | Telephone - Postage | 25,500 | 22,377 | 25,500 | 22,992 | 26,000 | |
| 21 | Advertising & Promotions | 7,000 | 9,189 | 8,000 | 5,635 | 10,000 | |
| 22 | July 4th Parade Expenses | 6,000 | 0 | 6,000 | 137 | 6,000 | |
| 23 | Dues & Fees | 9,000 | 8,483 | 9,000 | 8,777 | 12,000 | |
| 24 | Education & Training | 7,500 | 2,822 | 7,500 | 3,420 | 6,500 | |
| 25 | Supplies & Materials | 24,000 | 15,231 | 20,000 | 11,389 | 17,000 | |
| 26 | Energy - Utilities | 16,000 | 15,134 | 16,000 | 14,481 | 17,000 | |
| 27 | Small Equipment Under \$5,000 | 5,000 | 150 | 5,000 | 4,101 | 4,000 | |
| 28 | Computer Upgrades | 0 | | 0 | 0 | 4,000 | |
| 29 | Furniture and Fixtures | 0 | 0 | 0 | 0 | 2,500 | |
| 30 | Other/Meetings & Events | 5,000 | 488 | 5,000 | 1,749 | 3,000 | |
| 31 | Contingency - General | 25,348 | 1,101 | 17,397 | 0 | 10,000 | |
| 32 | Contingencies - cash over & short | 200 | 140 | 200 | 293 | 500 | |
| | SUBTOTAL | \$688,755 | \$590,556 | \$719,010 | \$669,848 | \$496,400 | |

Increase by \$25K

| | | |
|----------|-----|--------------|
| Sumner | 12B | \$34,286.37 |
| Reynolds | 12B | \$34,286.37 |
| | | \$156,765.64 |

| non-classified | | Fund/Dept. |
|----------------|-------------|--------------|
| Andrew | \$88,910.00 | 100-1500 |
| Anglin | \$78,450.00 | 100-3200 |
| Brooks | \$57,006.85 | 100-1500 |
| | | \$224,366.85 |

| Council | | Fund/Dept. |
|-----------|------------|-------------|
| Eady | \$5,000.00 | 100-1100 |
| Bohannon | \$4,000.00 | 100-1100 |
| Holt | \$4,000.00 | 100-1100 |
| Windham | \$4,000.00 | 100-1100 |
| Wearing | \$4,000.00 | 100-1100 |
| McCanless | \$4,000.00 | 100-1100 |
| | | \$25,000.00 |

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|--------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| COURT | | | | | | | |
| 1 | Contract - Judge | 5,000 | 5,000 | 5,000 | 5,000 | 6,250 | 25% increase |
| 2 | Contract - Public Defender | 500 | 0 | 500 | 0 | 625 | |
| 3 | Contract - Solicitor | 4,800 | 3,400 | 4,800 | 4,800 | 6,000 | |
| 4 | Education - Clerk | 1,000 | 0 | 1,000 | 1,188 | 1,500 | |
| 5 | Education - Judge | 1,200 | 387 | 1,200 | 1,200 | 750 | |
| 6 | Contract - Translator | 200 | 0 | 200 | 0 | 500 | |
| | SUBTOTAL | \$12,700 | \$8,787 | \$12,700 | \$12,188 | \$15,625 | |
| POLICE DEPARTMENT | | | | | | | |
| 1 | Regular Employees | 178,768 | 119,285 | 185,344 | 136,965 | 233,977 | Includes four (4) full-time officers, including the Chief |
| 2 | Overtime | 10,000 | 10,899 | 10,000 | 11,857 | 10,000 | |
| 3 | Group Insurance | 30,801 | 21,359 | 38,203 | 20,219 | 25,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 14,441 | 13,130 | 14,944 | 11,385 | 17,899 | |
| 5 | Retirement Cont. (DC) 401 | 9,711 | 8,152 | 10,081 | 4,129 | 14,039 | 6% |
| 6 | Workers' Comp Insurance | 6,500 | 6,887 | 8,000 | 7,216 | 8,000 | |
| 7 | Tech Purch Serv/Courtware | 11,000 | 11,874 | 11,000 | 6,335 | 14,400 | |
| 8 | Veh & Equip Repairs & Maint | 10,000 | 12,969 | 10,000 | 4,044 | 15,571 | |
| 9 | Liability Insurance | 12,000 | 16,602 | 15,500 | 12,000 | 16,100 | |
| 10 | Telephone-Postage | 5,500 | 4,890 | 5,500 | 4,928 | 5,480 | |
| 11 | Dues & Fees | 250 | 100 | 200 | 167 | 200 | |
| 12 | Education & Training | 2,000 | 2,103 | 2,000 | 1,787 | 3,000 | |
| 13 | Subpoena fee | 200 | | 200 | 0 | 400 | |
| 14 | Prisoner Housing & costs | 13,000 | 420 | 13,000 | 2,940 | 13,000 | Increased volume of inmates brought in by city police officers. |
| 15 | Supplies & Materials | 5,500 | 2,274 | 5,500 | 4,744 | 6,000 | |
| 16 | Gasoline | 10,000 | 8,751 | 10,000 | 4,359 | 10,000 | |
| 17 | Small Equipment Under \$5,000 | 5,000 | 6,041 | 5,000 | 6,287 | 5,000 | |
| 18 | Computer Upgrades | 6,500 | 6,283 | 0 | 0 | 5,000 | |
| 19 | Uniforms | 5,000 | 1,730 | 5,000 | 1,427 | 5,000 | |
| 20 | Training funds - Payable | 25,000 | 25,071 | 25,000 | 18,873 | 25,000 | |
| 21 | E-911 Center | 25,000 | 16,113 | 25,000 | 21,604 | 25,000 | |
| | SUBTOTAL | \$386,170 | \$294,933 | \$399,472 | \$281,265 | \$458,066 | |

Reduced from \$32K

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|--------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| STREET DEPARTMENT | | | | | | | |
| 1 | Regular Employees-Street | 46,641 | 41,069 | 48,171 | 33,448 | 72,717 | Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker |
| 2 | Overtime | 2,000 | 649 | 2,000 | 847 | 1,500 | |
| 3 | Employee Insurance | 18,465 | 14,184 | 22,890 | 6,809 | 20,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 3,721 | 3,191 | 3,839 | 2,624 | 5,563 | |
| 5 | Retirement Cont. (DC) 401 | 2,798 | 1,984 | 2,891 | 1,132 | 4,363 | 6% |
| 6 | Workers' Comp Insurance | 4,000 | 3,727 | 5,000 | 3,188 | 4,000 | |
| 7 | Professional (Arborist) | 0 | | | 1,088 | 1,500 | |
| 8 | Professional - Engineering | 3,000 | 3,875 | 5,000 | 160 | 6,000 | |
| 9 | Veh & Equip Repairs & Maint | 12,000 | 13,674 | 12,000 | 14,144 | 15,000 | |
| 10 | Dues and Fees | 0 | 50 | 100 | 50 | 100 | |
| 11 | Education & Training | 500 | | 500 | 0 | 500 | |
| 12 | Contract Labor | 13,104 | 9,455 | 12,000 | 16,188 | 0 | Temporary help |
| 13 | Supplies & Materials | 15,000 | 10,078 | 15,000 | 9,273 | 15,000 | |
| 14 | Gasoline/Diesel | 5,500 | 2,635 | 3,500 | 2,567 | 4,000 | |
| 15 | Small Equipment Under \$5,000 | 1,500 | 664 | 1,500 | 347 | 1,500 | |
| 16 | Uniforms | 2,500 | 1,956 | 2,000 | 1,284 | 2,000 | |
| 17 | Stormwater Management | 5,500 | 3,500 | 5,500 | 0 | 5,500 | KCNB Contract - \$2,000 |
| 18 | City Tree Removal | 25,000 | 24,950 | 25,000 | 24,000 | 25,000 | Trees continue to decline |
| 19 | City Trail Maintenance | 0 | | | 3,133 | 0 | See Parks and Rec Budget |
| 20 | Sidewalks | 3,000 | | 3,000 | 0 | 3,000 | |
| 21 | Property Claims <\$1,000 | 0 | 742 | 1,000 | 160 | 1,000 | |
| 22 | Street Repairs | 0 | 0 | 0 | 0 | 10,000 | |
| | SUBTOTAL | \$164,228 | \$136,383 | \$170,891 | \$120,442 | \$198,242 | |
| CEMETERY | | | | | | | |
| 1 | Cemetery Found. Maint. Suppl. | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|--|----------------------------------|-----------------|----------------|-----------------|-----------------|------------------|--------------------------------------|
| 2 | 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 | Regular Employees - Parks & Rec. | 21,608 | 15,945 | 22,149 | 4,241 | 41,707 | Allocating 2/5 of groundskeepers (2) |
| 2 | Overtime | 500 | 39 | 500 | 0 | 500 | |
| 3 | Group Insurance | 8,580 | 5,332 | 11,520 | 1,351 | 6,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 1,691 | 1,223 | 1,733 | 324 | 3,191 | |
| 5 | Retirement Cont. (DC) 401 | 1,296 | 838 | 1,329 | 112 | 2,502 | 6% |
| 6 | Workers' Comp Insurance | 600 | 645 | 800 | 895 | 1,000 | |
| 7 | Professional (arborist) | 700 | 694 | 700 | 300 | 700 | |
| 8 | Veh & Equip Repairs & Maint | 1,000 | | 1,000 | 0 | 1,000 | |
| 9 | Contract Labor - Temporary Help | 5,300 | 4,067 | 5,000 | 8,188 | 0 | |
| 10 | Supplies & Materials | 10,000 | 1,589 | 5,000 | 1,347 | 10,000 | |
| 11 | Energy - Utilities | 10,000 | 4,453 | 7,000 | 4,973 | 7,000 | Utilities for Asbury Street Park |
| 12 | Gasoline/Diesel | 500 | 408 | 300 | 767 | 800 | |
| 13 | Small Equipment Under \$5,000 | 1,000 | | 1,000 | 0 | 1,000 | |
| 14 | Uniforms | 1,000 | 775 | 800 | 331 | 800 | |
| 15 | Tree Board | 10,000 | 6,806 | 15,000 | 10,951 | 15,000 | Includes expenses for Arbor Day |

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|--|
| 16 | 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 | \$121,200 | |
| WATER & SEWER FUND - REVENUES | | | | | | | |
| 1 | Water Charges/Sales | 446,606 | 517,724 | 510,000 | 567,356 | 565,000 | |
| 2 | Water Tap Fees | 10,000 | 8,853 | 10,000 | 10,000 | 4,000 | |
| 3 | Sewer Charges/Sales | 195,000 | 260,522 | 260,000 | 259,599 | 250,000 | 0 |
| 4 | Sewer Tap Fees | 10,000 | 14,400 | 10,000 | 10,000 | 4,000 | |
| 5 | Hydrant Meter | 500 | 3 | 500 | 441 | 500 | |
| 6 | Interest Revenues | 0 | 212 | 500 | 151 | 300 | |
| 7 | Miscellaneous Income | | | 0 | | 0 | |
| 8 | Refunds | 0 | 760 | 1,000 | 0 | 0 | |
| | TOTAL REVENUES | \$662,106 | \$802,474 | \$792,000 | \$847,547 | \$823,800 | |
| WATER & SEWER FUND - EXPENDITURES | | | | | | | |
| 1 | Regular Employees | 40,734 | 36,394 | 41,191 | 26,988 | 63,661 | Allocating 1/3 of meter reader |
| 2 | Overtime | 3,000 | 2,067 | 3,000 | 748 | 3,000 | |
| 3 | Employee Insurance | 14,084 | 12,914 | 14,090 | 4,628 | 16,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 3,346 | 2,910 | 3,381 | 2,120 | 4,870 | |
| 5 | Retirement Cont. (DC) 401 | 2,444 | 1,702 | 2,472 | 229 | 3,820 | |
| 6 | Workers' Comp Insurance | 4,000 | 3,639 | 4,000 | 4,475 | 4,200 | 6% |
| 7 | Legal & Professional | 3,900 | 8,300 | 3,900 | 1,411 | 6,000 | |
| 8 | Sewer Treatment Fees | 88,563 | 123,448 | 117,000 | 147,717 | 140,000 | 2.2% increase from the NCWSA |
| 9 | Veh & Equip Repairs & Maint | 0 | 13,222 | 0 | 8,111 | | Split into four accounts below: |
| 10 | 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 | Liability Insurance | 1,100 | 974 | 1,400 | 393 | 3,200 | |
| 15 | Telephone-Postage | 1,500 | 841 | 1,500 | 620 | 1,500 | |
| 16 | Dues & Fees | 2,300 | 1,175 | 2,300 | 1,432 | 2,000 | |
| 17 | Education & Training | 3,400 | 2,205 | 4,400 | 2,159 | 3,400 | New employee to maintain W/S license |
| 18 | Contract Labor | 15,000 | 8,655 | 15,000 | 35,269 | 30,000 | |
| 19 | Materials & Supplies | 22,000 | 23,452 | 21,000 | 14,101 | 22,000 | |
| 20 | Energy - Utilities | 2,500 | 1,970 | 2,500 | 1,581 | 2,500 | |
| 21 | Gasoline/Diesel | 4,000 | 4,325 | 3,800 | 2,797 | 4,000 | |
| 22 | Water for Resale | 164,000 | 195,991 | 195,000 | 187,673 | 200,000 | 2.2% increase from the NCWSA |
| 23 | Small Equipment Under \$5,000 | 3,000 | 429 | 3,000 | 0 | 3,000 | |
| 24 | Uniforms | 2,800 | 2,500 | 2,600 | 880 | 2,500 | |
| 25 | Property Claims <\$1,000 | 0 | 333 | 1,000 | 0 | 1,000 | |
| 26 | Depreciation Expense | 208,326 | 212,419 | 215,450 | 72,288 | 216,480 | Should we not transfer \$200K to Water/Sewer Capital |
| 27 | Bad Debt Expense | 7,440 | 0 | 7,440 | 0 | 8,000 | |
| 28 | Contingency | 3,750 | 0 | 6,266 | 0 | 10,000 | |

Reduced from \$155K

Should we not transfer \$200K to Water/Sewer Capital

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|-------------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| 29 | GEFA Loan Interest Payback | 4,120 | 3,722 | 3,310 | 3,360 | 4,300 | Emory Street Sewer Project |
| | TOTAL EXPENDITURES | \$626,106 | \$678,479 | \$692,000 | \$536,388 | \$777,430 | |
| ELECTRIC FUND - REVENUES | | | | | | | |
| 1 | Electric Sales | 2,049,041 | 2,270,668 | 2,453,788 | 2,449,164 | 2,500,000 | % revenue |
| 2 | Penalties After the 15th | 90,000 | 55,706 | 60,000 | 76,433 | 60,000 | |
| 3 | Service Charges | 5,000 | 4,250 | 4,000 | 8,067 | 5,000 | |
| 4 | Online Bill Pay Convenience Fee | 0 | 13,870 | 0 | 16,071 | 17,000 | Fees to pay bills online. |
| 5 | Interest Revenue | 100 | 97 | 150 | 104 | 100 | |
| 6 | MCT Dividends | 4,000 | 72 | 500 | -1,551 | | |
| 7 | Other - Rebates | 60,000 | 76,332 | 60,000 | 88,092 | 80,000 | Year-End Settlement from MEAG & off-systems sales |
| 8 | Reimbursement - Property Damage | | 5,250 | | | | |
| 9 | Refunds | | 293 | | | | |
| | TOTAL REVENUES | \$2,208,141 | \$2,426,537 | \$2,578,438 | \$2,636,380 | \$2,662,100 | |
| ELECTRIC FUND - EXPENDITURES | | | | | | | |
| 1 | Regular Employees | 117,900 | 120,425 | 123,869 | 126,467 | 160,495 | Allocating 1/3 of meter reader |
| 2 | Overtime | 5,000 | 1,412 | 4,000 | 3,992 | 6,000 | |
| 3 | Employee Insurance | 32,867 | 28,851 | 32,910 | 21,661 | 36,000 | Health and Life Insurance |
| 4 | Social Security (FICA) | 9,402 | 9,192 | 9,860 | 9,980 | 12,278 | |
| 5 | Retirement Plan Expense | 48,176 | 130,899 | 49,417 | 44,427 | 49,400 | |
| 6 | Retirement Cont. (DC) 401 | 558 | 341 | 1,000 | 351 | 9,630 | 6% |
| 7 | Workers' Comp Insurance | 2,000 | 1,160 | 1,500 | 1,343 | 2,000 | |
| 8 | ECG Professional Services | 63,000 | 59,235 | 64,000 | 61,044 | 64,000 | ECG fees are shown separate from power costs. |
| 9 | Veh & Equip Repairs & Maint | 7,200 | 9,761 | 7,200 | 5,488 | 7,200 | |
| 10 | Power line Tree Trimming | 35,000 | 26,893 | 35,000 | 9,105 | 45,000 | |
| 11 | Liability Insurance | 8,500 | 7,618 | 8,500 | 9,000 | 9,200 | |
| 12 | Telephone-Postage | 9,000 | 7,433 | 9,000 | 3,733 | 9,000 | |
| 13 | Dues & Fees | 1,000 | 200 | 300 | 500 | 750 | |
| 14 | Online Bill Pay Merchant Fee | 0 | 15,960 | 13,000 | 19,408 | 18,000 | Cost to the provider for online bill pay. |
| 15 | Linemen Training | 6,000 | 518 | 6,000 | 617 | 6,000 | |
| 16 | Education & Training | 0 | | 5,000 | 0 | 3,000 | CDL Class A Certification Class |
| 17 | Contract Labor | 10,000 | 8,609 | 10,000 | 22,911 | 20,000 | |
| 18 | Supplies & Materials | 16,000 | 10,552 | 16,000 | 16,243 | 18,000 | |
| 19 | Energy/Utilities | 7,500 | 5,918 | 6,500 | 5,615 | 7,500 | |
| 20 | Gasoline/Diesel | 6,500 | 5,255 | 5,500 | 4,472 | 6,500 | |
| 21 | Electricity Purchased | 1,310,948 | 1,266,827 | 1,278,232 | 1,318,004 | 1,400,000 | % revenue |
| 22 | Small Equipment Under \$5,000 | 2,500 | 1,400 | 2,500 | 0 | 2,500 | |
| 23 | Uniforms | 5,000 | 4,753 | 5,000 | 4,149 | 5,000 | |
| 24 | Street Lights | 2,300 | | 2,300 | 0 | 2,000 | |
| 25 | Depreciation | 93,185 | 94,024 | 93,760 | 31,292 | 94,671 | |

FY18, FY19 are better benchmarks; increased from \$2.4M

Increase from \$1.34M; FY18, FY19 are better benchmarks

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---------------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| 26 | Bad Debt Expense | 27,540 | -12,968 | 15,000 | -1,751 | 15,000 | |
| 27 | Contingency | 8,066 | | 5,090 | 0 | 10,000 | |
| | TOTAL EXPENDITURES | \$1,835,141 | \$1,804,268 | \$1,810,438 | \$1,718,051 | \$2,019,123 | |
| SANITATION FUND - REVENUES | | | | | | | |
| 1 | Refuse Collection Charges | 169,500 | 172,618 | 169,500 | 173,147 | 169,500 | |
| 2 | Sale of Recycled Materials | 100 | 640 | 100 | 0 | 100 | |
| 3 | Miscellaneous Income | 0 | 0 | 0 | | | |
| | TOTAL REVENUES | \$169,600 | \$173,258 | \$169,600 | \$173,147 | \$169,600 | |
| SANITATION FUND - EXPENDITURES | | | | | | | |
| 1 | Regular Employee - Sanitation | 20,821 | 18,251 | 21,875 | 22,576 | 29,710 | Allocating 4/5 of refuse collection worker |
| 2 | Overtime | 500 | | 500 | 0 | 500 | |
| 3 | Group Insurance | 8,444 | 7,922 | 8,445 | 7,171 | 8,500 | |
| 4 | Social Security (FICA) | 1,631 | 1,375 | 1,593 | 1,727 | 2,273 | |
| 5 | Retirement Cont. (DC) 401 | 1,249 | 683 | 1,219 | 760 | 1,783 | 6% |
| 6 | Workers' Comp Insurance | 600 | 658 | 600 | 558 | 700 | |
| 7 | Disposal Services-Landfill Fees | 8,000 | 11,219 | 10,000 | 11,272 | 13,500 | |
| 8 | College Walk Dumpster Fees | 6,700 | 6,692 | 6,700 | 5,333 | 7,000 | |
| 9 | Vehicle & Equip Repairs & Maint | 5,000 | | 5,000 | 0 | 5,000 | |
| 10 | Liability Insurance | 3,000 | | 500 | 0 | 1,000 | |
| 11 | Contract Labor | 20,966 | 13,414 | 15,000 | 14,903 | 17,000 | Temporary help |
| 12 | Contracted Garbage Pickup | 89,000 | 88,334 | 89,000 | 79,243 | 89,000 | |
| 13 | Dues & Fees | 500 | 150 | 500 | 0 | 500 | |
| 14 | Supplies & Materials | 6,500 | 6,044 | 6,500 | 139 | 6,500 | |
| 15 | Gasoline/Diesel | 3,000 | 1,888 | 3,000 | 3,732 | 4,500 | |
| 16 | Small Equipment Under \$5,000 | 1,000 | | 1,000 | 0 | 1,000 | |
| 17 | Uniforms | 1,000 | 439 | 1,000 | 912 | 1,000 | |
| 18 | Bad Debt Expense | 4,700 | 23 | 4,700 | 0 | 1,000 | |

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|----|---------------------------|---------------|---------------|---------------|-----------------|------------------|----------|
| 19 | Contingency | 1,989 | | 2,468 | 0 | 3,000 | |
| | TOTAL EXPENDITURES | 184,600 | \$157,092 | \$179,600 | \$148,325 | \$193,465 | |

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 |
| Transfers from W&S | 36,000 | | 36,000 | | 49,552 |
| Transfers from Electric | 358,000 | | 358,000 | | 289,592 |
| Transfers from Sanitation | 0 | | 0 | | 0 |
| General Fund Revenues | 1,477,764 | 1,324,939 | 1,561,725 | 1,335,641 | 1,641,654 |
| Expenditures | | | | | |
| City Council | 51,212 | 41,671 | 51,212 | 44,403 | 51,412 |
| General Government | 688,755 | 590,556 | 719,010 | 669,848 | 496,400 |
| Court | 12,700 | 8,787 | 12,700 | 12,188 | 15,625 |
| Police Department | 386,170 | 294,933 | 399,472 | 281,265 | 458,066 |
| Street Department | 164,228 | 143,075 | 170,891 | 125,775 | 198,242 |
| Parks and Recreation Department | 98,776 | 63,090 | 98,831 | 42,379 | 121,200 |
| Cemetery | 10,000 | 9,800 | 10,000 | 9,800 | 10,000 |
| Transfers to Capital Fund | 0 | | | | 0 |
| Transfer to Sanitation Fund | | | | | 22,199 |
| General Fund Expenditures | 1,411,842 | 1,151,911 | 1,462,117 | 1,185,658 | 1,373,145 |
| General Fund BALANCE | 65,922 | 173,028 | 99,608 | 149,984 | 268,509 |

Water & Sewer Fund

| | | | | | |
|------------------------------------|---------|---------|---------|---------|---------|
| Revenues | 662,106 | 802,474 | 792,000 | 847,547 | 823,800 |
| Expenditures | 626,106 | 678,479 | 692,000 | 536,388 | 777,430 |
| Transfers to G/F | 36,000 | | 36,000 | | 49,552 |
| Transfers to Capital Fund | 0 | | 0 | | 0 |
| W & S Fund Expenditures | 662,106 | 678,479 | 728,000 | 536,388 | 826,982 |
| W & S Fund BALANCE | 0 | 123,995 | 64,000 | 311,159 | -3,182 |

Transfer surplus to General Fund to make up for deficit in that account
Use \$216,480 Depreciation Expenditure line item to fund Capital Fund

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 | 2,019,123 |
| Transfers to G/F | 358,000 | | 358,000 | | 289,592 |
| Transfers to Capital Fund | 0 | | 0 | | 361,407 |
| Transfers to Sanitation | 15,000 | | 15,000 | | 0 |
| Comp Trust transfer to Capital | 0 | | 0 | | 0 |

Use \$94,671 Depreciation line item to fund Capital Fund

| Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|----------------------------|---------------|---------------|---------------|-----------------|------------------|----------|
| Electric Fund Expenditures | 2,208,141 | 1,804,268 | 2,183,438 | 1,718,051 | 2,670,122 | |
| Electric Fund BALANCE | 0 | 622,270 | 395,000 | 918,329 | -8,022 | |

Sanitation Fund

| | | | | | | |
|-------------------------------------|---------|---------|---------|-----------|---------|--|
| Revenues | 184,600 | 173,258 | 184,600 | 173,147 | 169,600 | |
| Transfers from G/F | | | | | 22,199 | |
| Sanitation Fund Revenues | 184,600 | 795,528 | 579,600 | 1,091,476 | 191,799 | |
| Expenditures | 184,600 | 150,400 | 179,600 | 142,991 | 193,465 | |
| Transfers to G/F | 0 | | 0 | | 0 | |
| Transfers from Electric | 15,000 | | 15,000 | | 0 | |
| Sanitation Fund Expenditures | 184,600 | 150,400 | 179,600 | 142,991 | 193,465 | |
| Sanitation Fund BALANCE | 0 | 22,858 | 5,000 | 30,155 | -1,666 | |

ALL FUNDS TOTAL

| | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|--|
| Revenues | 4,532,611 | 4,553,950 | 5,116,763 | 4,819,568 | 5,319,353 | |
| Expenditures | 4,466,689 | 3,634,659 | 4,553,155 | 3,440,096 | 5,063,715 | |
| Balance | 65,922 | 919,292 | 563,608 | 1,379,472 | 255,638 | |

Police Department - 100-3200

| | | | |
|--------------|--|-----|-------------|
| Westmoreland | | 19H | \$56,182.22 |
| Roberts | | 19D | \$50,898.32 |

Public Works Department

Fund/Dept.

| | | | |
|------|-----|-------------|----------|
| Reid | 23H | \$79,381.22 | 510-4600 |
| Croy | 15N | \$53,475.05 | 510-4600 |

| | | |
|--------|-----|--------------|
| Vacant | 19B | \$48,446.80 |
| | | \$155,527.34 |

| | | | |
|---------|-----|--------------|-----------|
| Brown | 13B | \$36,022.12 | 505-4300 |
| Ballard | 12B | \$34,286.37 | see below |
| Walker | 11B | \$32,634.27 | 100-4200 |
| Gibbs | 11B | \$32,634.27 | 100-4200 |
| Vacant | 11B | \$32,634.27 | see below |
| | | \$301,067.57 | |

| Name | 505-4300 | 510-4600 | 540-4300 | 100-4200 | 100-6200 | TOTALS |
|---------------------|--------------|--------------|--------------|--------------|----------|--------------|
| Ballard | \$ 11,428.68 | \$ 11,428.68 | | \$ 11,428.68 | | \$34,286.03 |
| Gibbs | | | \$ 26,107.42 | \$ 6,526.85 | | \$32,634.27 |
| Vacant | | | | | | |
| Utility Billing Cle | \$ 16,209.95 | \$ 16,209.95 | \$ 3,602.21 | | | \$ 36,022.12 |
| | | | | | | \$17,955.53 |

