



Annual Budget - FY2022

July 1, 2021 - June 30, 2022

Adopted - June 7, 2021

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	FY2020 Budget	FY2020 Actual	FY2021 Budget	Thru April	FY2021 Estimate	FY2022 Recommend	Comments
GENERAL FUND - REVENUE						83%			
1	100-0000-311100-000	Real Property Tax-Current Yr.	110,000	119,511	110,000	128,577	110,000	130,000	Reflects growth in property tax digest.
2	100-0000-311200-000	Property Tax - Prior Year	5,000	2,834	5,000	2,055	2,466	3,000	
3	100-0000-311310-000	Motor Vehicle Adv.	21,000	20,650	5,000	2,547	3,056	2,500	
4	100-0000-311315-000	Motor Vehicle TAVT	45,000	130,659	50,000	109,357	131,228	65,000	
5	100-0000-311340-000	Intangible Tax	3,000	4,137	3,000	6,418	7,701	4,000	
6	100-0000-311600-000	Real Estate Transfer	1,000	1,612	1,000	2,000	2,399	1,500	
7	100-0000-311710-000	Electric Franchise Tax	2,200	2,160	2,000	2,137	2,000	2,000	
8	100-0000-311730-000	Gas Franchise Tax	12,000	14,222	14,000	11,599	13,919	14,000	
9	100-0000-311750-000	TV Cable Franchise Tax	28,000	38,628	30,000	23,924	28,708	30,000	
10	100-0000-311760-000	Telephone Franchise Tax	4,500	5,253	4,400	6,881	8,257	5,000	
11	100-0000-313100-000	LOST Sales & Use Tax	360,000	432,357	320,000	405,722	486,867	425,000	Reflects sales tax growth in Newton County.
12	100-0000-316100-000	General Occupational Tax	11,500	11,463	11,500	11,123	11,500	11,500	Business License payments.
13	100-0000-316200-000	Insurance Premium Tax	161,000	161,939	166,000	170,823	170,823	175,000	One check per year, based on population.
14	100-0000-319000-000	Penalty/Interest on Del Taxes	1,300	821	1,200	679	815	1,000	
15	100-0000-321200-000	General Building Permits	1,500	6,955	10,000	18,917	22,701	10,000	
16	100-0000-322901-000	Misc. Income	15,000	200	1,000	46	55	1,000	
17	100-0000-335800-000	Intergovernmental Revenues	26,000	27,705	20,000	25,191	25,191	25,000	Local Maintenance Improvement Grant (LMIG).
18	100-0000-341400-000	Printing/Duplicating Service	200	128	200	129	155	200	
19	100-0000-341910-000	Election Qualifying Fees	1,200	792	0	0	0	850	
20	100-0000-349100-000	Cemetery Fees	2,000	2,650	2,000	7,030	8,436	2,000	
21	100-0000-349300-000	Bad Check Fees	1,000	480	1,000	150	180	500	
22	100-0000-351000-000	Fines & Forfeitures	80,000	76,632	80,000	84,345	101,214	85,000	
23	100-0000-361000-000	Interest Revenues	30,000	39,912	15,000	3,720	4,464	5,000	Reflects a decrease in interest rates.
24	100-0000-381000-000	Rents and Royalties	1,500	33,860	5,000	3,875	4,650	3,000	
25	100-0000-381001-000	Lease Agreement Income	31,710	0	31,710	0	31,710	31,710	810 Whatcoat Building Lease - Oxford College
26	100-0000-381002-000	Lease - Verizon	27,154	27,324	27,833	23,252	27,902	28,007	Water Tower Antenna - Verizon Wireless
27	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	0	1,000	0	0	1,000	
		REVENUES TOTAL	\$983,764	\$1,162,883	\$917,843	\$1,050,496	\$1,206,398	\$1,062,767	

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GENERAL FUND - EXPENDITURES									
CITY COUNCIL									
1	100.1100.511100.000	Regular Employees	34,800	29,200	34,800	25,000	30,000	34,800	
2	100.1100.512200.000	Social Security (FICA)	2,663	2,234	2,662	1,913	2,295	2,662	
3	100.1100.523100.000	Liability Insurance	12,000	9,907	10,000	9,376	12,000	10,000	Annual bill in April.
4	100.1100.523600.000	Education & Training	6,000	3,083	3,750	0	0	3,750	
5	100.1400.511100.000	Reg Employees - Election	650	475	0	0	0	650	
		SUBTOTAL	\$56,113	\$44,899	\$51,212	\$36,288	\$44,295	\$51,862	

	Acct Number	Description	FY2020 Budget	FY2020 Actual	FY2021 Budget	Thru April	FY2021 Estimate	FY2022 Recommend	Comments
GENERAL GOVERNMENT									
1	100.1500.511100.000	Regular Employees	221,854	203,268	230,444	175,629	210,755	241,647	
2	100.1500.511300.000	Overtime	5,000	6,981	6,000	1,802	2,162	5,000	
3	100.1500.512100.000	Group Insurance	60,313	39,922	58,673	34,710	41,652	61,250	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	17,354	16,138	18,088	13,618	16,342	18,945	
5	100.1500.512400.000	Retirement Plan Expense	13,348	35,834	20,500	15,908	19,089	20,000	
6	100.1500.512450.000	Retirement Cont. (DC) 401	9,715	7,762	10,253	5,400	6,480	10,771	
7	100.1500.512700.000	Workers' Comp Insurance	1,000	773	1,000	747	896	1,000	
8	100.1500.512900.000	Unemployment Payments	2,000	4,200	2,000	0	0	2,000	
9	100.1500.521200.000	Professional	110,000	90,468	80,000	65,145	78,174	100,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.001	Code Enforcement Services	5,000	1,170	5,000	0	0	5,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	11,250	6,231	11,250	3,427	4,113	7,500	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	26,500	26,114	29,000	28,870	28,870	31,000	Annual bill to Newton County
13	100.1500.521300.000	Technical Purchased Service	42,500	45,544	45,000	41,160	49,392	50,000	
14	100.1500.522200.000	Repairs & Maintenance	40,000	18,343	20,000	17,319	20,783	20,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	5,000	0	5,000	10,396	12,475	10,000	
16	100.1500.522200.002	YH Welcome Center	30,000	0	5,000	650	780	5,000	
17	100.1500.522320.000	Equipment Leases and Rentals	0	0	0	0	0	1,300	Lease for new copier at City Hall
18	100.1500.523100.000	Liability Insurance	11,000	10,932	11,000	8,403	11,000	9,000	Annual bill in April
19	100.1500.523200.000	Telephone - Postage	25,200	25,983	25,500	17,820	21,384	25,500	
20	100.1500.523200.001	Telephone System Upgrades	8,200	8,150	0	0	0	0	
21	100.1500.523300.000	Advertising & Promotions	7,000	7,571	7,000	6,894	8,272	8,000	
22	100.1500.523320.000	July 4th Parade Expenses	6,000	2,641	6,000	0	0	6,000	
23	100.1500.523600.000	Dues & Fees	9,000	11,230	9,000	7,987	9,584	9,000	
24	100.1500.523700.000	Education & Training	12,000	4,773	7,500	2,087	2,504	7,500	
25	100.1500.531100.000	Supplies & Materials	19,000	19,305	24,000	12,270	14,725	20,000	
26	100.1500.531200.000	Energy - Utilities	16,000	16,800	16,000	11,858	14,230	16,000	
27	100.1500.531600.000	Small Equipment Under \$5,000	5,000	2,109	5,000	150	180	5,000	
28	100.1500.531600.001	Computer Upgrades	8,000	6,043	0	0	0	0	
29	100.1500.531600.002	Security System Upgrade	7,000	6,686	0	0	0	0	
30	100.1500.531700.000	Other/Meetings & Events	7,000	2,771	5,000	214	256	5,000	
31	100.1500.579000.000	Contingency - General	23,392	2,202	25,348	0	0	17,397	
32	100.1500.579010.000	Contingencies - cash over & short	200	50	200	140	168	200	
		SUBTOTAL	\$764,826	\$629,994	\$688,756	\$482,603	\$574,266	\$719,010	

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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	0	500	0	0	500	
3	100.2500.521211.000	Contract - Solicitor	4,800	3,760	4,800	3,400	4,800	4,800	
4	100.2500.523700.000	Education - Clerk	3,000	600	1,000	0	0	1,000	
5	100.2500.523701.000	Education - Judge	1,200	325	1,200	0	1,200	1,200	
6	100.2500.523850.000	Contract - Translator	200	0	200	0	0	200	
		SUBTOTAL	\$14,700	\$9,685	\$12,700	\$7,150	\$11,000	\$12,700	
POLICE DEPARTMENT									
7	100.3200.511000.000	Regular Employees	173,830	98,775	178,768	136,857	164,228	185,344	Includes four (4) full-time officers, including the Chief
8	100.3200.511300.000	Overtime	10,000	10,587	10,000	10,368	12,442	10,000	
9	100.3200.512100.000	Group Insurance	25,987	16,865	30,801	14,946	17,935	38,203	Health and Life Insurance
10	100.3200.512200.000	Social Security (FICA)	14,063	8,392	14,441	11,263	13,515	14,944	
11	100.3200.512450.000	Retirement Cont. (DC) 401	10,430	3,074	9,711	5,158	6,190	10,081	
12	100.3200.512700.000	Workers' Comp Insurance	7,000	6,186	6,500	4,918	4,918	8,000	
13	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	10,982	11,000	8,532	10,238	11,000	
14	100.3200.522200.000	Veh & Equip Repairs & Maint	10,000	5,907	10,000	12,093	14,512	10,000	
15	100.3200.523100.000	Liability Insurance	12,000	11,227	12,000	16,602	12,000	15,500	Annual bill in April
16	100.3200.523200.000	Telephone-Postage	5,500	7,245	5,500	3,783	4,540	5,500	
17	100.3200.523600.000	Dues & Fees	250	162	250	100	120	200	
18	100.3200.523700.000	Education & Training	2,000	1,645	2,000	1,698	2,038	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	13,000	420	504	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	2,228	2,674	5,500	
22	100.3200.531270.000	Gasoline	10,000	6,741	10,000	5,425	6,510	10,000	
23	100.3200.531600.000	Small Equipment Under \$5,000	5,000	3,740	5,000	1,366	1,640	5,000	
24	100.3200.531600.001	Computer Upgrades	0	3,647	6,500	6,283	6,283	0	
25	100.3200.531700.000	Uniforms	5,000	4,095	5,000	1,721	1,427	5,000	
26	100.3200.571000.000	Training funds - Payable	25,000	28,712	25,000	18,227	21,872	25,000	
27	100.3800.342500.000	E-911 Center	43,000	41,224	25,000	16,113	19,335	25,000	Annual bill.
		SUBTOTAL	\$387,760	\$285,950	\$386,170	\$278,101	\$322,920	\$399,472	

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STREET DEPARTMENT									
1	100.4200.511100.000	Regular Employees-Street	50,780	25,030	46,641	33,037	39,645	48,171	Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker
2	100.4200.511300.000	Overtime	1,000	1,307	2,000	509	611	2,000	
3	100.4200.512100.000	Employee Insurance	15,494	9,177	18,465	9,564	11,477	22,890	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	3,961	2,015	3,721	2,566	3,079	3,839	
5	100.4200.512450.000	Retirement Cont. (DC) 401	2,945	1,109	2,798	1,150	1,380	2,891	
6	100.4200.512700.000	Workers' Comp Insurance	3,500	4,262	4,000	3,159	3,159	5,000	
7	100.4200.521201.000	Professional - Engineering	3,000	1,455	3,000	3,245	3,894	5,000	
8	100.4200.522200.000	Veh & Equip Repairs & Maint	12,000	7,478	12,000	11,835	14,202	12,000	
9	100.4200.523600.000	Dues and Fees	0	0	0	50	50	100	
10	100.4200.523700.000	Education & Training	500	0	500	0	0	500	
11	100.4200.523850.000	Contract Labor	13,104	13,385	13,104	6,126	7,351	12,000	Temporary help
12	100.4200.531100.000	Supplies & Materials	15,000	12,096	15,000	7,247	8,697	15,000	
13	100.4200.531270.000	Gasoline/Diesel	6,300	2,435	5,500	1,753	2,103	3,500	
14	100.4200.531600.000	Small Equipment Under \$5,000	1,500	319	1,500	664	796	1,500	
15	100.4200.531700.000	Uniforms	2,500	1,817	2,500	1,335	1,602	2,000	
16	100.4200.531800.000	Stormwater Management	7,000	3,500	5,500	3,500	7,000	5,500	KCNB Contract - \$2,000
17	100.4200.531901.000	City Tree Removal	30,000	22,200	25,000	20,000	24,000	25,000	Trees continue to decline
18	100.4200.532100.000	Sidewalks	3,000	2,352	3,000	0	0	3,000	
19	100.4200.532100.001	Property Claims <\$1,000	0	0	0	741	889	1,000	
		SUBTOTAL	\$171,584	\$109,935	\$164,229	\$106,481	\$129,935	\$170,891	
CEMETERY									
20	100.4900.522200.000	Cemetery Found. Maint. Suppl.	7,000	5,000	5,000	5,000	5,000	5,000	
21	100.4900.531900.000	Tree Removal	5,000	4,800	5,000	4,800	4,800	5,000	
		SUBTOTAL	\$12,000	\$9,800	\$10,000	\$9,800	\$9,800	\$10,000	

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PARKS AND RECREATION DEPARTMENT									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	24,882	8,316	21,608	12,786	15,343	22,149	Allocating 2/5 of groundskeepers (2)
2	100.6200.511300.000	Overtime	500	0	500	0	0	500	
3	100.6200.512100.000	Group Insurance	7,165	3,878	8,580	3,426	4,112	11,520	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	1,942	636	1,691	978	1,174	1,733	
5	100.6200.512450.000	Retirement Cont. (DC) 401	1,493	406	1,296	462	554	1,329	
6	100.6200.512700.000	Workers' Comp Insurance	500	534	600	478	573	800	
7	100.6200.521200.000	Professional (arborist)	700	675	700	225	270	700	
8	100.6200.522200.000	Veh & Equip Repairs & Maint	1,500	0	1,000	0	0	1,000	
9	100.6200.523850.000	Contract Labor - Temporary Help	5,300	6,710	5,300	2,505	3,006	5,000	
10	100.6200.531100.000	Supplies & Materials	20,000	2,323	10,000	791	949	5,000	
11	100.6200.531200.000	Energy - Utilities	15,000	5,538	10,000	3,215	3,858	7,000	Utilities for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	1,800	274	500	138	165	300	
13	100.6200.531600.000	Small Equipment Under \$5,000	1,000	0	1,000	0	0	1,000	
14	100.6200.531700.000	Uniforms	1,000	637	1,000	513	616	800	
15	100.6200.531900.000	Tree Board	9,000	7,894	10,000	2,021	2,425	15,000	Includes expenses for Arbor Day
16	100.6200.531910.000	City Park and Trail Maintenance	35,000	33,503	25,000	17,877	21,452	25,000	Includes landscape maintenance contract for Asbury Street Park.
		SUBTOTAL	\$126,781	\$71,323	\$98,776	\$45,414	\$54,497	\$98,831	

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WATER & SEWER FUND - REVENUES									
1	505.0000.344210.000	Water Charges/Sales	510,000	571,760	446,606	415,860	499,031	510,000	Reflects revenue collected pre-COVID
2	505.0000.344215.000	Water Tap Fees	10,000	2,951	10,000	8,853	10,000	10,000	
3	505.0000.344255.000	Sewer Charges/Sales	260,000	263,191	195,000	215,049	258,059	260,000	Reflects revenue collected pre-COVID
4	505.0000.344256.000	Sewer Tap Fees	10,000	4,075	10,000	10,800	10,000	10,000	
5	505.0000.344280.000	Hydrant Meter	500	780	500	3	4	500	
6	505.0000.361000.000	Interest Revenues	0	0	0	187	225	500	
7	505.0000.389000.001	Refunds	0	0	0	1,526	1,831	1,000	
		TOTAL REVENUES	\$790,500	\$842,757	\$662,106	\$652,278	\$779,150	\$792,000	
WATER & SEWER FUND - EXPENDITURES									
7	505.4300.511100.000	Regular Employees	37,825	37,451	40,734	34,410	41,292	41,191	Allocating 1/3 of meter reader
8	505.4300.511300.000	Overtime	3,000	2,605	3,000	1,832	2,199	3,000	
9	505.4300.512100.000	Employee Insurance	11,957	12,305	14,084	11,161	13,393	14,090	Health and Life Insurance
10	505.4300.512200.000	Social Security (FICA)	3,123	3,100	3,346	2,773	3,327	3,381	
11	505.4300.512450.000	Retirement Cont. (DC) 401	2,270	1,361	2,444	1,124	1,348	2,472	
12	505.4300.512700.000	Workers' Comp Insurance	3,000	3,929	4,000	3,238	4,000	4,000	
13	505.4300.521200.000	Legal & Professional	3,900	6,000	3,900	2,000	3,900	3,900	
14	505.4300.521300.000	Sewer Treatment Fees	122,000	117,625	88,563	80,975	97,170	117,000	Reflects similar demand to pre-COVID numbers
15	505.4300.522200.000	Veh & Equip Repairs & Maint	0	4,537	0	11,634	0	0	Split into four accounts below:
16	505.4300.522200.001	Service Contracts	16,000	16,693	17,000	14,688	17,625	13,200	Contract for Water Tank Maintenance
17		Building Repairs	2,000		2,000	0	0	2,000	
18		Equipment Repair and Rental	1,500		1,500	0	0	1,500	
19		Vehicle Repairs	300		300	0	0	300	
20	505.4300.523100.000	Liability Insurance	1,600	1,398	1,100	1,292	1,100	1,400	Annual bill in April
21	505.4300.523200.000	Telephone-Postage	1,600	1,058	1,500	648	778	1,500	
22	505.4300.523600.000	Dues & Fees	1,300	1,398	2,300	1,175	1,410	2,300	
23	505.4300.523700.000	Education & Training	3,000	1,380	3,400	1,750	2,100	4,400	New employee to maintain W/S license
24	505.4300.523850.000	Contract Labor	20,000	3,000	15,000	6,205	7,446	15,000	
25	505.4300.531100.000	Materials & Supplies	22,000	17,475	22,000	19,704	23,645	21,000	
26	505.4300.531200.000	Energy - Utilities	2,500	2,218	2,500	1,696	2,035	2,500	
27	505.4300.531270.000	Gasoline/Diesel	4,500	3,321	4,000	2,678	3,214	3,800	
28	505.4300.531510.000	Water for Resale	212,000	194,882	164,000	142,701	171,241	195,000	Reflects similar demand to pre-COVID numbers
29	505.4300.531600.000	Small Equipment Under \$5,000	3,000	0	3,000	429	515	3,000	
30	505.4300.531700.000	Uniforms	3,000	2,643	2,800	1,995	2,394	2,600	
31	505.4300.552200.000	Property Claims <\$1,000	0	0	0	333	399	1,000	
32	505.4300.561000.000	Depreciation Expense	215,520	211,882	208,326	176,275	211,530	215,450	
33	505.4300.574000.000	Bad Debt Expense	6,000	0	7,440	0	0	7,440	
34	505.4300.579000.000	Contingency	7,605	0	3,750	0	0	6,266	
35	505.4300.582000.000	GEFA Loan Interest Payback	20,000	3,930	4,120	3,131	3,757	3,310	Emory Street Sewer Project
		TOTAL EXPENDITURES	\$730,500	\$650,189	\$626,106	\$523,845	\$615,817	\$692,000	

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ELECTRIC FUND - REVENUES									
1	510.0000.344310.000	Electric Sales	2,508,672	2,377,801	2,049,041	1,897,970	2,277,564	2,453,788	ECC Estimate - assumes Oxford College is at full capacity.
2	510.0000.344311.000	Penalties After the 15th	95,000	62,392	90,000	45,453	54,544	60,000	
3	510.0000.344312.000	Service Charges	6,000	4,000	5,000	2,950	3,540	4,000	
4	510.0000.349900.000	Online Bill Pay Convenience Fee	0	0	0	11,464	13,757	12,000	Fees to pay bills online.
5	510.0000.361000.000	Interest Revenue	150	8	100	106	127	150	
6	510.0000.361001.000	MCT Dividends	0	4,898	4,000	126	151	500	
7	510.0000.381000.000	Other - Rebates	60,000	66,428	60,000	76,332	60,000	60,000	Year-End Settlement from MEAG & off-systems sales
		TOTAL REVENUES	\$2,669,822	\$2,515,525	\$2,208,141	\$2,034,401	\$2,409,683	\$2,590,438	
ELECTRIC FUND - EXPENDITURES									
7	510.4600.511110.000	Regular Employees	117,236	116,180	117,900	98,327	117,992	123,869	Allocating 1/3 of meter reader
8	510.4600.511300.000	Overtime	5,000	1,907	5,000	1,102	1,322	4,000	
9	510.4600.512100.000	Employee Insurance	33,543	22,731	32,867	20,071	24,085	32,910	Health and Life Insurance
10	510.4600.512200.000	Social Security (FICA)	9,351	9,053	9,402	7,603	9,124	9,860	
11	510.4600.512400.000	Retirement Plan Expense	33,333	23,730	48,176	40,906	49,087	49,417	
12	510.4600.512450.000	Retirement Cont. (DC) 401	518	318	558	282	339	1,000	
13	510.4600.512700.000	Workers' Comp Insurance	2,000	1,246	2,000	993	1,192	1,500	
14	510.4600.521200.000	ECC Professional Services	62,000	62,006	63,000	49,380	59,256	64,000	ECC fees are shown separate from power costs.
15	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	6,429	7,200	5,329	6,395	7,200	
16	510.4600.522201.000	Power line Tree Trimming	35,000	18,208	35,000	9,104	10,925	35,000	
17	510.4600.523100.000	Liability Insurance	9,000	8,239	8,500	8,197	9,000	8,500	Annual bill in April
18	510.4600.523200.000	Telephone-Postage	8,000	10,629	9,000	6,975	8,370	9,000	
19	510.4600.523600.000	Dues & Fees	500	304	1,000	190	500	300	
20	510.4600.523600.001	Online Bill Pay Merchant Fee	0	0	0	13,212	15,855	13,000	Cost to the provider for online bill pay.
21	510.4600.523700.000	Linemen Training	6,000	1,135	6,000	148	178	6,000	
22	510.4600.523701.000	Education & Training	3,000	1,380	3,400	1,750	2,100	5,000	CDL Class A Certification Class
23	510.4600.523850.000	Contract Labor	0	6,709	10,000	5,878	7,054	10,000	
24	510.4600.531100.000	Supplies & Materials	16,500	12,769	16,000	8,968	10,762	16,000	
25	510.4600.531200.000	Energy/Utilities	7,500	6,516	7,500	5,025	6,030	6,500	
26	510.4600.531270.000	Gasoline/Diesel	6,500	5,993	6,500	2,601	3,121	5,500	
27	510.4600.531530.000	Electricity Purchased	1,419,242	1,364,643	1,310,948	1,058,106	1,269,728	1,278,232	ECC Estimate - assumes Oxford College is at full capacity.
28	510.4600.531600.000	Small Equipment Under \$5,000	2,500	0	2,500	1,400	1,680	2,500	
29	510.4600.531700.000	Uniforms	5,000	4,614	5,000	3,568	4,282	5,000	
30	510.4600.541004.000	Street Lights	2,300	0	2,300	0	0	2,300	
31	510.4600.531600.000	Maintenance Facility Security System Upgrade	5,800	5,750	0	0	0	0	
32	510.4600.561003.000	Depreciation	93,612	93,900	93,185	78,239	93,887	93,760	
33	510.4600.574000.000	Bad Debt Expense	22,500	15,505	27,540	0	0	15,000	
34	510.4600.579000.000	Contingency	9,686	222	8,066	0	0	5,090	

	Acct Number	Description	FY2020 Budget	FY2020 Actual	FY2021 Budget	Thru April	FY2021 Estimate	FY2022 Recommend	Comments
		TOTAL EXPENDITURES	\$1,919,822	\$1,800,115	\$1,838,541	\$1,427,355	\$1,712,261	\$1,810,438	
SANITATION FUND - REVENUES									
1	540.0000.344110.000	Refuse Collection Charges	169,050	170,701	169,500	143,776	172,531	169,500	
2	540.0000.344130.000	Sale of Recycled Materials	200	0	100	640	0	100	
		TOTAL REVENUES	\$169,250	\$170,701	\$169,600	\$144,416	\$172,531	\$169,600	
SANITATION FUND - EXPENDITURES									
3	540.4300.511100.000	Regular Employee - Sanitation	20,313	16,508	20,821	14,502	17,402	21,875	Allocating 4/5 of refuse collection worker
4	540.4300.511300.000	Overtime	500	48	500	0	0	500	
5	540.4300.512100.000	Group Insurance	7,165	2,810	8,444	6,585	7,902	8,445	
6	540.4300.512200.000	Social Security (FICA)	1,592	1,276	1,631	1,109	1,331	1,593	
7	540.4300.512450.000	Retirement Cont. (DC) 401	813	1,676	1,249	562	675	1,219	
8	540.4300.512700.000	Workers' Comp Insurance	500	534	600	558	558	600	
9	540.4300.522110.000	Disposal Services-Landfill Fees	8,000	5,080	8,000	8,791	10,549	10,000	
10	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,650	6,700	4,988	5,985	6,700	
11	540.4300.522200.000	Vehicle & Equip Repairs & Maint	5,000	0	5,000	0	0	5,000	
12	540.4300.523100.000	Liability Insurance	3,000	0	3,000	0	0	500	
13	540.4300.523580.000	Contract Labor	20,966	13,333	20,966	9,473	11,368	15,000	Temporary help
14	540.4300.523581.000	Contracted Garbage Pickup	82,000	82,697	89,000	66,251	79,501	89,000	
15	540.4300.523600.000	Dues & Fees	500	300	500	150	180	500	
16	540.4300.531100.000	Supplies & Materials	6,500	1,163	6,500	198	238	6,500	
17	540.4300.531270.000	Gasoline/Diesel	5,000	1,477	3,000	1,434	1,721	3,000	
18	540.4300.531600.000	Small Equipment Under \$5,000	1,000	0	1,000	0	0	1,000	
19	540.4300.531700.000	Uniforms	1,000	825	1,000	276	331	1,000	
20	540.4300.574000.000	Bad Debt Expense	4,300	0	4,700	23	28	4,700	
21	540.4300.579000.000	Contingency	4,401	0	1,989	0	0	2,468	
		TOTAL EXPENDITURES	\$179,250	\$134,377	\$184,600	\$114,900	\$137,769	\$179,600	

Acct Number	Description	FY2020 Budget	FY2020 Actual	FY2021 Budget	Thru April	FY2021 Estimate	FY2022 Recommend	Comments
General Fund								
	Revenues	983,764	1,162,883	917,843	1,050,496	1,206,398	1,062,767	
	Prior Year Unassigned F. Balance	0		100,000			0	
100.0000.391505.000	Transfers from W&S	60,000		36,000			60,000	
100.0000.391510.000	Transfers from Electric	490,000		358,000			340,000	
100.0000.391540.000	Transfers from Sanitation	0		0			0	
	General Fund Revenues	1,533,764	1,162,883	1,411,843	1,050,496	1,206,398	1,462,767	
	Expenditures							
	City Council	56,113	44,899	51,212	36,288	44,295	51,862	
	General Government	764,826	629,994	688,756	482,603	574,266	719,010	
	Court	14,700	9,685	12,700	7,150	11,000	12,700	
	Police Department	387,760	285,950	386,170	278,101	322,920	399,472	
	Street Department	171,584	116,586	164,229	111,469	135,921	170,891	
	Parks and Recreation Department	126,781	71,323	98,776	45,414	54,497	98,831	
	Cemetery	12,000	9,800	10,000	9,800	9,800	10,000	
100.9000.611011.000	Transfers to Capital Fund	0					0	
	General Fund Expenditures	1,533,764	1,168,237	1,411,843	970,825	1,152,699	1,462,767	
	General Fund BALANCE	0	-5,354	0	79,672	53,699	0	
Water & Sewer Fund								
	Revenues	790,500	842,757	662,106	652,278	779,150	792,000	
	Expenditures	730,500	650,189	626,106	523,845	615,817	692,000	
505.9000.611003.000	Transfers to G/F	60,000		36,000			60,000	
505.9000.611350.000	Transfers to Capital Fund	0		0			40,000	
	W & S Fund Expenditures	790,500	650,189	662,106	523,845	615,817	792,000	
	W & S Fund BALANCE	0	192,567	0	128,434	163,333	0	
Electric Fund								
	Revenues	2,669,822	2,515,525	2,208,141	2,034,401	2,409,683	2,590,438	
	Expenditures	1,919,822	1,800,115	1,838,541	1,427,355	1,712,261	1,810,438	
510.9000.611002.000	Transfers to G/F	490,000		358,000			340,000	
510.9000.611350.000	Transfers to Capital Fund	250,000		0			430,000	
510.9000.611008.000	Transfers to Sanitation	10,000		15,000			10,000	
510.9000.611351.000	Comp Trust transfer to Capital	0		0			0	
	Electric Fund Expenditures	2,669,822	1,800,115	2,211,541	1,427,355	1,712,261	2,590,438	
	Electric Fund BALANCE	0	715,410	-3,400	607,046	697,422	0	

Acct Number	Description	FY2020 Budget	FY2020 Actual	FY2021 Budget	Thru April	FY2021 Estimate	FY2022 Recommend	Comments
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Sanitation Fund

	Revenues	179,250	170,701	184,600	144,416	172,531	169,600	
	Expenditures	179,250	127,727	184,600	109,912	131,783	179,600	
540.9000.611001.000	Transfers to G/F	0		0			0	
540.9000.611006.000	Transfers from Electric	10,000		15,000			10,000	
	Sanitation Fund Expenditures	179,250	127,727	184,600	109,912	131,783	179,600	
	Sanitation Fund BALANCE	0	42,975	0	34,503	40,747	0	

ALL FUNDS TOTAL

	Revenues	5,173,335	4,521,165	4,466,690	3,881,591	4,395,232	5,024,805	
	Expenditures	5,173,335	3,618,541	4,470,090	3,031,936	3,480,777	5,024,805	
	Balance	0	902,624	-3,400	849,655	914,454	0	