City of Nahunta - General Fund

Budget Worksheet

FY July 1, 2020 thru June 30, 2021

Approved & Adopted 07/20/2020

	2019/2020 Proposed	2019/2020 Estimated to End of Year	2020/2021 Proposed	Includes 1 mill increase, not splitting RD & JH in depts., 3% COL raises
Operating Revenue				
Taxes				
Real Property Taxes	$225,000.00	$213,000.00	$223,000.00	
Motor Vehicle Taxes	$5,000.00	$2,820.00	$3,000.00	
Title Ad Valorum Tax	$16,000.00	$17,800.00	$18,500.00	
Mobile Home Tax	$3,800.00	$3,800.00	$3,600.00	
Intangible Tax	$3,000.00	$5,200.00	$5,225.00	
Railroad Equipment Tax	$1,500.00	$2,122.00	$2,000.00	
Real Estate Transfer Tax	$500.00	$325.00	$275.00	
Franchise Tax - Cable	$2,400.00	$4,276.00	$4,275.00	
Franchise Tax - Electric	$63,000.00	$61,308.00	$60,000.00	
Franchise Tax - Telephone	$4,000.00	$2,019.00	$1,500.00	
Local Option Sales Tax (LOST)	$165,000.00	$181,000.00	$193,000.00	
Occupational Bank Tax	$6,400.00	$6,086.00	$6,000.00	
Insurance Premium Tax	$75,200.00	$77,942.00	$79,000.00	
Alcohol Excise Tax	$38,000.00	$34,215.00	$37,000.00	
Payments in Lieu of Taxes	$13,000.00	$0.00	$500.00	Payments in Lieu of Taxes" (PILT) are Federal payments to local governments that help offset losses in property taxes due to the existence of nontaxable Federal lands within their boundaries. The original law is Public Law 94-565, dated October 20, 1976. This law was rewritten and amended by Public Law 97-258 on September 13, 1982 and codified at Chapter 69, Title 31 of the United States Code. The law recognizes the financial impact of the inability of local governments to collect property taxes on Federally owned land. *****Example Pilot Taxes from Housing Authority******
Penalties & Interest	$0.00	$0.00	$0.00	
Total Taxes	**$621,800.00**	**$611,913.00**	**$636,875.00**	
Licenses & Permits				
General Business Licenses	$15,000.00	$16,000.00	$30,000.00	
Insurance Business Licenses	$5,500.00	$4,550.00	$4,600.00	
Alcohol Beverage Licenses	$4,500.00	$7,000.00	$10,000.00	
Total Licenses & Permits	**$25,000.00**	**$27,550.00**	**$44,600.00**	
Intergovernmental				
GEMA Grant	$0.00	$0.00	$0.00	
Grant - State & State Grant Expenses (LMIG)	$0.00	$0.00	$0.00	
Total Intergovernmental	**$0.00**	**$0.00**	**$0.00**	

Charges for Services				
Qualifying Fees	$1,080.00	$630.00	$0.00	
Bad Check Fees				
Accident/Incident Reports	$50.00	$116.00	$100.00	
Copy/Fax Fees	$200.00	$13.00	$25.00	
Total Charges for Services	**$1,330.00**	**$759.00**	**$125.00**	
Fines & Forfietures				
Technology Fees		$2,635.00	$15,500.00	
Municipal Court Fines	$80,000.00	$76,000.00	$72,000.00	
Total Fines & Forfietures	**$80,000.00**	**$78,635.00**	**$87,500.00**	
Other Revenue				
Interest Earned	$0.00	$414.00	$400.00	
Management Fees - Water & Sewer	$6,000.00	$6,000.00	$8,000.00	** SmartFusion, Sentry, Pitney Bowes, IT, Printer/copier
Management Fees - Sanitation	$6,000.00	$6,000.00	$14,100.00	
Surplus Property Sale		$620.00	$0.00	
Miscellaneous **	$187,701.67	$205,000.00	$100,000.00	** 2020 Surplus
				2019/2020 Misc Income includes $185,201.67 surplus from previous year
Total Other Revenue	**$199,701.67**	**$218,034.00**	**$122,500.00**	
Total Operating Revenue	**$927,831.67**	**$936,891.00**	**$891,600.00**	
Operating Expenses				
Council				
Salaries	$12,000.00	$12,000.00	$12,000.00	
FICA / Medicare Taxes	$918.00	$918.00	$918.00	
Travel/Meals	$1,000.00	$632.00	$1,500.00	
Education / Training	$3,000.00	$632.00	$4,000.00	
Supplies	$0.00	$91.06	$100.00	
Total Council	**$16,918.00**	**$14,273.06**	**$18,518.00**	
Mayor				
Salaries	$6,600.00	$6,600.00	$6,600.00	
FICA / Medicare Taxes	$504.90	$505.00	$505.00	
Travel/Meals	$1,000.00	$2,133.00	$1,500.00	
Education / Training	$3,000.00	$1,945.00	$4,000.00	
Supplies	$0.00	$69.00	$100.00	

Total Mayor	**$11,104.90**	**$11,252.00**	**$12,705.00**	
Elections				
Contract	$4,000.00	$5,438.00	$0.00	
Advertising	$750.00	$807.00	$0.00	
Total Elections	**$4,750.00**	**$6,245.00**	**$0.00**	
Administrative				
Salaries	$67,680.00	$52,000.00	$69,715.00	
Employee Benefits	$15,296.40	$10,282.00	$10,875.00	
FICA / Medicare Taxes	$5,177.52	$3,857.00	$5,335.00	
Retirement	$3,600.00	$4,738.00	$3,600.00	
Worker's Comp. Insurance	$7,500.00	$3,205.00	$3,205.00	
Purchased Professional & Tech Services		$1,200.00	$25,000.00	** example: web site design, software, IT services, security cameras
Professional Fees - Legal	$15,000.00	$8,126.00	$10,000.00	
Professional Fees - Audit	$75,000.00	$7,000.00	$35,000.00	
Professional Fees - Accounting	$25,000.00	$27,000.00	$31,799.00	
Professional Fees - Other	$3,500.00	$2,000.00	$5,000.00	** Document destruction, leases, security monitoring
Tax Collection Cost	$4,500.00	$3,000.00	$4,000.00	
Custodial/Cleaning	$2,600.00	$1,850.00	$100.00	
Repairs & Maintenance - Equipment	$15,000.00	$9,347.00	$7,000.00	
Repairs & Maintenance - Building	$5,000.00	$1,500.00	$5,000.00	** Pest Control, carpet cleaning, paint, ect.
Liability Insurance	$7,500.00	$7,645.00	$8,430.00	
Surety Bonds	$750.00	$94.00	$750.00	
Telephone/Internet	$7,500.00	$3,243.00	$3,500.00	
Advertising	$1,500.00	$180.00	$1,000.00	
Travel/Meals	$5,000.00	$4,292.00	$5,000.00	
Printing/Copy	$2,500.00	$792.00	$1,500.00	
Dues & Fees	$4,000.00	$4,766.00	$5,000.00	
Bank Charges		$206.00	$200.00	** Cancelled Check Fees, Safety deposit box
Education & Training	$9,000.00	$2,015.00	$5,000.00	
CDBG Match			$0.00	
Postage	$2,500.00	$678.00	$1,500.00	** Postage, Mail Box Rental, Postage Meter
Supplies	$7,000.00	$2,735.00	$4,000.00	
Electricity	$8,000.00	$5,252.00	$8,000.00	
Miscellaneous	$250.00	$1,028.00	$1,200.00	** example: flowers for funerals
Capital Outlay	$10,000.00	$10,000.00	$6,000.00	
Total Administrative	**$310,353.92**	**$178,031.00**	**$266,709.00**	
Municipal Court				
Municipal Judge Contract	$3,600.00	$2,700.00	$3,600.00	
Salaries	$17,955.00	$17,955.00	$18,211.00	

Employee Benefits	$5,098.80	$2,655.00	$3,500.00	
FICA / Medicare Taxes	$1,373.56	$1,374.00	$1,400.00	
Travel/Meals	$2,500.00	$1,092.00	$1,500.00	
Education/Training	$2,500.00	$450.00	$1,355.00	
Payment to Other Agencies	$9,000.00	$25,632.00	$35,000.00	
Total Municipal Court	**$42,027.36**	**$51,858.00**	**$64,566.00**	
Police				
Salaries	$142,848.19	$100,700.00	$145,470.00	
Employee Benefits	$30,592.80	$14,894.00	$29,000.00	
FICA / Medicare Taxes	$10,927.89	$8,815.00	$11,130.00	
Worker's Comp Insurance	$8,959.90	$7,283.00	$8,061.00	
Liability Insurance	$7,500.00	$7,459.00	$8,430.00	
Retirement	$3,600.00	$2,550.00	$8,500.00	** GMEBS, POAB
Professional Fees	$3,000.00	$235.00	$4,000.00	** IT Services, Testing, Towing, software
Repairs & Maintenance - Equipment	$7,000.00	$2,506.00	$3,000.00	**Radar, Emergency Lights
Repairs & Maintenance - Vehicles	$5,000.00	$4,250.00	$5,000.00	
Repairs & Maintenance - Computers	$2,500.00	$3,500.00	$2,000.00	
Telephone/Internet	$2,300.00	$2,300.00	$2,300.00	
Office Supplies	$1,000.00	$816.00	$1,000.00	
Travel/Meals	$3,000.00	$50.00	$3,000.00	
Dues & Fees	$1,000.00	$187.00	$1,000.00	
Education/Training	$3,000.00	$1,235.00	$3,000.00	
Postage	$250.00	$250.00	$500.00	
Jail Fees	$7,500.00	$4,037.00	$5,000.00	
Uniforms	$2,000.00	$325.00	$1,500.00	
Uniform Equipment	$2,000.00	$400.00	$6,000.00	
Fuel	$7,000.00	$3,956.00	$7,000.00	
Debt Service	$5,400.00	$5,400.00	$5,400.00	
Payment to Other Agencies		$770.00	$1,000.00	
Community Relations Events			$500.00	** Halloween Candy, Ect.
Capital Outlay	$0.00	$0.00	$6,000.00	
Total Police	**$256,378.78**	**$171,918.00**	**$267,791.00**	
Streets				
Salaries	$76,471.20	$57,381.00	$73,360.00	
Employee Benefits	$30,592.80	$22,054.00	$21,750.00	
FICA / Medicare Taxes	$5,850.05	$4,158.00	$5,615.00	
Retirement	$3,600.00	$4,236.00	$6,156.00	
Worker's Comp Insurance	$12,465.94	$4,370.00	$4,400.00	
Liability Insurance	$7,500.00	$7,459.00	$8,430.00	
Yard/Trash Disposal	$1,500.00	$300.00	$1,000.00	
Repairs & Maintenance - Equipment	$20,000.00	$20,000.00	$20,000.00	

Repairs & Maintenance - Infrastructure	$15,000.00	$13,692.00	$10,000.00	
Street Repairs/Maint -LMIG	$1,200.00	$0.00	$0.00	
Telephone/Internet	$900.00	$1,703.00	$600.00	
Supplies	$20,000.00	$9,172.10	$16,000.00	
Electricity	$30,000.00	$44,404.00	$50,000.00	
Fuel	$10,000.00	$3,000.00	$6,000.00	
Chemicals	$3,000.00	$0.00	$1,000.00	** Bug Spray, Paint
Debt Service	$0.00	$0.00	$0.00	
Capital Outlay	$25,000.00	$25,000.00	$6,000.00	
Transfers to Other Funds				
Total Streets	**$263,079.99**	**$216,929.10**	**$230,311.00**	
Contingency				
Contingency	$23,218.72	$10,000.00	$31,000.00	
Total Contingency	**$23,218.72**	**$10,000.00**	**$31,000.00**	
Total Expenditures	**$927,831.67**	**$660,506.16**	**$891,600.00**	
Transfers In/Out				
Excess Revenues				
Over(Under) Expenditures	**$0.00**	**$276,384.84**	**$0.00**	

City of Nahunta - Water/Sewer

Budget Worksheet

FY July 1, 2020 thru June 30, 2021

Approved & Adopted 07/20/2020

	2019/2020 Proposed	2019/2020 Estimated to End of Year	2020/2021 Proposed	
Operating Revenue				
Water Charges	$190,000.00	$196,359.00	$200,000.00	
Water Tap/Connect Fees	$2,500.00	$7,200.00	$4,000.00	
Sewer Charges	$275,000.00	$269,000.00	$270,000.00	
Sewer Tap/Connect Fees	$2,500.00	$5,200.00	$4,000.00	
Meter Lease	$0.00	$3,600.00	$1,500.00	
Other (admin, late, reconnect fees, surplus)	$52,278.68	$58,860.00	$60,000.00	*2019/2020 proposed Includes
Interest Earned				budget surplus of $27,278.68
Other Revenue				
Total Operating Revenue	**$522,278.68**	**$540,219.00**	**$539,500.00**	
Operating Expenses				
Water/Sewer Administrative				
Salaries	$22,880.00	$11,566.00	$23,567.00	
Employee Benefits	$10,197.60	$2,994.00	$7,250.00	
FICA / Medicare Taxes	$1,750.32	$885.00	$1,803.00	
Workers Comp Insurance	$1,000.00	$500.00	$1,466.00	
Insurance - Liability	$7,500.00	$3,730.00	$4,215.00	
Professional Services	$40,000.00	$15,601.00	$20,000.00	
Professional Fees - Legal		$7,773.00	$3,000.00	
Professional Fees - Audit		$7,000.00	$2,201.00	
Professional Fees - Accounting		$16,308.00	$10,000.00	
Telephone (Cell & Office)	$3,500.00	$1,822.00	$2,700.00	
Advertising	$800.00	$378.00	$800.00	
Management Fees - General Fund	$6,000.00	$6,000.00	$8,000.00	** SmartFusion, Sentry, Pitney Bowes, IT, Printer/copier
Postage			$2,280.00	
Bank Charges			$100.00	

Office Supplies	$2,500.00	$3,906.00	$4,000.00	
Uniforms		$190.45	$75.00	
Depreciation				
Total Water/Sewer Administrative	**$96,127.92**	**$78,653.45**	**$91,457.00**	
Water & Sewer Operations/Distributuion				
Salaries	$77,307.73	$75,599.00	$81,200.00	
Employee Benefits	$20,395.20	$2,994.00	$14,500.00	
FICA / Medicare Taxes	$5,914.04	$885.00	$6,014.00	
Workers Comp Insurance	$16,500.00	$500.00	$1,466.00	
Liability Insurance	$7,500.00	$3,730.00	$4,215.00	
Retirement	$3,600.00	$4,100.00	$6,150.00	
Technical Services - Mgt/Testing, etc.	$17,000.00	$7,800.00	$40,000.00	** Operator , Crystal River
Sludge Removal		$97,000.00	$0.00	
Repairs & Maintenance - Vehicles	$2,250.00	$10,541.00	$12,500.00	
Repairs & Maintenance - Pumps	$25,000.00	$18,232.00	$25,000.00	
Repairs & Maintenance - Sprayfield	$10,000.00	$3,750.00	$10,000.00	
Repairs & Maintenance - W/S Lines	$15,000.00	$25,452.00	$24,862.00	
Repairs & Maintenance - Water Tower	$36,000.00	$35,412.00	$36,000.00	
Rental of Equipment			$1,000.00	
Postage			$120.00	
Travel/Meals	$500.00	$397.00	$500.00	
Education & Training	$3,000.00	$598.00	$2,500.00	
Dues/Fees	$5,000.00	$5,000.00	$5,000.00	** Ga Rural Water, EPD Drinking Water
Supplies	$15,000.00	$20,031.00	$25,000.00	
Electricity	$31,000.00	$36,198.00	$38,000.00	
Fuel	$2,500.00	$2,500.00	$3,000.00	
Chemicals	$3,000.00	$4,907.00	$8,000.00	
Capital Outlay	$25,000.00	$15,550.00	$10,000.00	
Total Water/Sewer Operations	**$321,466.97**	**$371,176.00**	**$355,027.00**	
Debt Service				
Debt Service (Suntrust)	$77,016.00	$77,016.00	$77,016.00	
Amoritization of Bond Costs				
Total Debt Service	**$77,016.00**	**$77,016.00**	**$77,016.00**	

Contingency			
Contingency	$27,667.79		$16,000.00
Total Contingency	**$27,667.79**	**$0.00**	**$16,000.00**
Total Expenses	**$522,278.68**	**$526,845.45**	**$539,500.00**
Excess Revenues			
Over(Under) Expenditures	**$0.00**	**$13,373.55**	**$0.00**

City of Nahunta - Sanitation Fund

Budget Worksheet

FY July 1, 2020 thru June 30, 2021

Approved & Adopted 07/20/2020

	2019/2020 Proposed	2019/2020 Estimated to End of Year	2020/2021 Proposed	
Operating Revenue				
Sanitation Fees	$82,124.05	$76,903.00	$77,000.00	
Other Fees	$1,000.00	$17.00	$100.00	* Late Fees, etc
Interest Earned				
Total Operating Revenue	$83,124.05	$76,920.00	$77,100.00	
Operating Expenses				
Sanitation Administrative				
Management Fee-General Fund	$6,000.00	$6,000.00	$14,100.00	
Bank Charges				
Bad Debts				
Total Sanitation Administrative	**$6,000.00**	**$6,000.00**	**$14,100.00**	
Sanitation Operations				
Sanitation Collection Costs	$60,000.00	$57,291.99	$58,000.00	
Total Sanitation Operations	**$60,000.00**	**$57,291.99**	**$58,000.00**	
Contingency	$17,124.05	$0.00	$5,000.00	
Total Operating Expense	**$83,124.05**	**$63,291.99**	**$77,100.00**	
Excess Revenues **Over(Under) Expenditures**	$0.00	$13,628.01	$0.00	