City of Nahunta - General Fund

Budget Worksheet

FY July 1, 2024 thru June 30, 2025

APPROVED

	2023/2024 Approved Budget	2024/2025 Estimated to End of Year	2024/2025 Budget
Operating Revenue			
Taxes			
Real Property Taxes	$333,622.00	$463,958.00	$464,000.00
Motor Vehicle Taxes	$3,500.00	$4,217.00	$4,250.00
Title Ad Valorum Tax	$38,500.00	$46,035.00	$46,050.00
Mobile Home Tax	$2,400.00	$1,560.00	$1,570.00
Intangible Tax	$2,600.00	$2,240.00	$2,250.00
Railroad Equipment Tax	$2,300.00	$0.00	$0.00
Real Estate Transfer Tax	$710.00	$1,039.00	$1,040.00
Franchise Tax - Cable	$261.00	$127.00	$150.00
Franchise Tax - Electric	$65,000.00	$70,000.00	$70,000.00
Franchise Tax - Telephone	$5,500.00	$1,952.00	$2,000.00
Local Option Sales Tax (LOST)	$255,000.00	$295,327.00	$295,500.00
Occupational Bank Tax	$6,400.00	$7,000.00	$7,000.00
Insurance Premium Tax	$91,000.00	$92,584.00	$92,600.00
Alcohol Excise Tax	$36,000.00	$32,828.00	$33,000.00
Payments in Lieu of Taxes	$7,650.00	$8,516.59	$8,600.00
Penalties & Interest	$0.00	$0.00	$0.00
Total Taxes	**$850,443.00**	**$1,027,383.59**	**$1,028,010.00**

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.

Licenses & Permits			
General Business Licenses	$17,761.00	$15,000.00	$15,450.00
Insurance Business Licenses	$0.00	$0.00	$0.00
Alcohol Beverage Licenses	$17,200.00	$14,100.00	$7,500.00
Building Permits	$1,409.00	$2,014.00	$2,015.00
Total Licenses & Permits	**$36,370.00**	**$31,114.00**	**$24,965.00**
Intergovernmental			
CARES ACT	$0.00		$0.00
GEMA Grant	$0.00	$0.00	$0.00
Grant - State & State Grant Expenses (LMIG)	$28,748.00	$28,748.00	$28,748.00
Total Intergovernmental	**$28,748.00**	**$28,748.00**	**$28,748.00**
Charges for Services			
Qualifying Fees	$540.00	$810.00	$810.00
Bad Check Fees	$50.00	$0.00	$0.00
Accident/Incident Reports	$140.00	$231.00	$250.00
Copy/Fax Fees	$25.00	$25.00	$25.00
Credit Card Fees Collected	$0.00	$0.00	$0.00
Total Charges for Services	**$755.00**	**$1,066.00**	**$1,085.00**
Fines & Forfietures			
Technology Fees	$6,500.00	$39,894.00	$62,353.00
Municipal Court Fines	$45,100.00	$97,537.00	$155,000.00
Confiscation	$0.00	$0.00	$0.00
Total Fines & Forfietures	**$51,600.00**	**$137,431.00**	**$217,353.00**
Other Revenue			
Interest Earned	$0.00	$0.00	$0.00
Management Fees - Water & Sewer	$6,000.00	$6,000.00	$6,000.00
Management Fees - Sanitation	$6,000.00	$6,000.00	$6,000.00
Surplus Property Sale	$50.00	$0.00	$50.00
Miscellaneous **	$25,000.00	$6,396.00	$6,500.00
Total Other Revenue	**$37,050.00**	**$18,396.00**	**$18,550.00**
Total Operating Revenue	**$1,004,966.00**	**$1,244,138.59**	**$1,318,711.00**

Operating Expenses			
Council			
Salaries	$12,000.00	$14,400.00	$14,400.00
FICA / Medicare Taxes	$918.00	$908.00	$1,102.00
Travel/Meals	$500.00	$0.00	$3,500.00
Education / Training	$1,000.00	$450.00	$5,000.00
Supplies	$50.00	$0.00	$50.00
Total Council	**$14,468.00**	**$15,758.00**	**$24,052.00**
Mayor			
Salaries	$6,600.00	$7,200.00	$7,200.00
FICA / Medicare Taxes	$460.00	$486.00	$552.00
Travel/Meals	$6,500.00	$5,378.00	$5,400.00
Education / Training	$1,900.00	$2,177.00	$3,000.00
Supplies	$350.00	$204.00	$100.00
Total Mayor	**$15,810.00**	**$15,445.00**	**$16,252.00**
Elections			
Contract	$4,500.00	$4,700.00	$4,700.00
Advertising	$300.00	$810.00	$800.00
Total Elections	**$4,800.00**	**$5,510.00**	**$5,500.00**

Administrative			
Salaries	$67,000.00	$83,643.00	$112,500.00
Employee Benefits	$29,430.00	$39,972.00	$22,000.00
FICA / Medicare Taxes	$5,100.00	$7,640.00	$8,600.00
Retirement	$3,600.00	$8,489.00	$8,500.00
Worker's Comp. Insurance	$3,300.00	$0.00	$3,300.00
Purchased Professional & Tech Services	$37,500.00	$29,042.00	$30,000.00
Professional Fees - Legal	$20,000.00	$14,460.00	$15,000.00
Professional Fees - Audit	$7,500.00	$15,000.00	$15,000.00
Professional Fees - Accounting	$25,000.00	$23,914.00	$25,000.00
Professional Fees - Other	$8,000.00	$8,551.00	$10,000.00
Tax Collection Cost	$4,500.00	$4,500.00	$4,500.00
Custodial/Cleaning	$3,150.00	$3,150.00	$3,120.00
Repairs & Maintenance - Equipment	$10,000.00	$4,378.00	$15,000.00
Repairs & Maintenance - Building	$10,000.00	$1,434.00	$15,000.00
Building Inspection	$2,500.00	$560.00	$5,000.00
Liability Insurance	$8,300.00	$18,245.00	$20,000.00
Surety Bonds	$750.00	$750.00	$750.00
Telephone/Internet	$2,000.00	$1,635.00	$2,000.00
Advertising	$2,000.00	$2,664.00	$5,000.00
Travel/Meals	$3,000.00	$3,420.00	$5,000.00
Printing/Copy	$2,500.00	$2,823.00	$4,000.00
Dues & Fees	$4,000.00	$3,417.00	$5,000.00
Bank Charges	$0.00	$6.00	$0.00
Education & Training	$6,000.00	$3,004.00	$5,000.00
CDBG Match	$0.00		$0.00
Postage	$750.00	$656.00	$1,000.00
Supplies	$6,000.00	$5,117.00	$6,000.00
Electricity	$7,000.00	$6,137.00	$7,500.00
Fuel	$120.00	$0.00	$0.00
Food/Christmas Dinner	$3,000.00	$3,500.00	$3,600.00
Miscellaneous	$5,000.00	$558.00	$1,500.00
Capital Outlay	$13,000.00	$5,000.00	$5,000.00
Total Administrative	**$300,000.00**	**$301,665.00**	**$363,870.00**

Municipal Court	$0.00		
Municipal Judge Contract	$3,600.00	$3,600.00	$4,400.00
Salaries	$0.00	$0.00	$0.00
Employee Benefits	$0.00	$0.00	$0.00
FICA / Medicare Taxes	$0.00	$0.00	$0.00
Travel/Meals	$500.00	$77.00	$500.00
Education/Training	$1,500.00	$821.00	$900.00
Payment to Other Agencies	$35,000.00	$39,255.00	$45,000.00
Total Municipal Court	**$40,600.00**	**$43,753.00**	**$50,800.00**

Police			
Salaries	$156,000.00	$142,387.00	$283,400.00
Employee Benefits	$31,000.00	$22,802.00	$32,300.00
FICA / Medicare Taxes	$14,000.00	$9,121.00	$21,700.00
Worker's Comp Insurance	$6,200.00	$6,200.00	$6,200.00
Liability Insurance	$8,200.00	$14,000.00	$20,000.00
Retirement	$4,000.00	$9,489.00	$9,500.00
Professional Fees-POAG/POAB	$1,000.00	$1,000.00	$4,500.00
Professional Fees-Technical/Accredidation	$0.00	$40,000.00	$4,000.00
Repairs & Maintenance - Equipment	$15,000.00	$14,161.00	$20,000.00
Repairs & Maintenance - Vehicles	$15,000.00	$20,756.00	$20,000.00
Repairs & Maintenance - Computers	$10,000.00	$18,842.00	$20,000.00
Telephone/Internet	$3,500.00	$3,460.00	$4,100.00
Office Supplies	$1,000.00	$838.00	$2,000.00
Operating Supplies	$0.00	$3,612.00	$5,000.00
Travel/Meals	$2,000.00	$350.00	$2,000.00
Dues & Fees	$150.00	$1,303.00	$2,000.00
Education/Training	$1,050.00	$0.00	$4,000.00
Postage	$1,500.00	$659.00	$2,500.00
Jail Fees	$1,500.00	$960.00	$5,000.00
Uniforms	$2,500.00	$3,032.00	$7,500.00
Uniform Equipment	$3,000.00	$3,930.00	$7,500.00
Fuel	$13,490.00	$8,872.00	$15,000.00
Debt Service	$0.00	$0.00	$0.00
Community Relations Events/CANINE	$4,000.00	$1,476.00	$10,000.00
Capital Outlay	$10,000.00	$10,000.00	$10,000.00
Total Police	**$304,090.00**	**$337,250.00**	**$518,200.00**

Streets			
Salaries	$69,000.00	$123,555.00	$111,000.00
Employee Benefits	$45,000.00	$43,884.00	$33,000.00
FICA / Medicare Taxes	$5,500.00	$9,088.00	$8,500.00
Retirement	$3,500.00	$8,490.00	$8,500.00
Worker's Comp Insurance	$4,900.00	$5,700.00	$6,500.00
Liability Insurance	$8,400.00	$6,832.00	$7,500.00
LIMG Costs	$28,748.00	$0.00	$20,537.00
Repairs & Maintenance - Equipment	$25,000.00	$3,128.00	$20,000.00
Repairs & Maintenance - Infrastructure	$20,000.00	$13,588.00	$15,000.00
Professional/Dues & Fees	$2,000.00	$0.00	$2,000.00
Telephone/Internet	$1,650.00	$1,704.00	$2,000.00
Supplies	$25,000.00	$11,536.00	$15,000.00
Uniform	$1,500.00	$467.00	$3,000.00
Electricity	$45,000.00	$47,927.00	$55,000.00
Fuel	$7,500.00	$5,402.00	$7,500.00
Chemicals	$4,000.00		$4,000.00
Education/Training	$500.00	$0.00	$1,000.00
Capital Outlay	$10,000.00	$5,500.00	$10,000.00
Total Streets	**$307,198.00**	**$286,801.00**	**$330,037.00**
Contingency	$18,000.00	$18,000.00	$10,000.00
Contingency			
Total Contingency	$18,000.00	$18,000.00	**$10,000.00**
Total Expenditures	**$1,004,966.00**	**$1,024,182.00**	**$1,318,711.00**
Transfers In/Out			
Excess Revenues	**$0.00**	**$219,956.59**	$0.00
Over(Under) Expenditures			

City of Nahunta - Water/Sewer

Budget Worksheet

APPROVED

FY July 1, 2024 thru June 30, 2025

	2023/2024 Budget	2024/2025 Estimated to End of Year	2024/2025 Budgeted
Operating Revenue			
Water Charges	$260,000.00	$259,914.00	$286,000.00
Water Tap/Connect Fees	$0.00	$0.00	
Sewer Charges	$370,000.00	$417,643.00	$462,000.00
Sewer Tap/Connect Fees	$0.00	$0.00	
Meter Lease			
Other (admin, late, reconnect fees, surplus)	$35,000.00	$30,683.00	$38,500.00
Interest Earned		$0.00	
Other Revenue (debt service)	$186,376.00	$351,687.00	$152,600.00
Total Operating Revenue	**$851,376.00**	**$1,059,927.00**	**$939,100.00**
Operating Expenses			
Water/Sewer Administrative			
Salaries	$32,270.00	$29,555.00	$33,240.00
Employee Benefits	$14,750.00	$0.00	$16,200.00
FICA / Medicare Taxes	$2,500.00	$2,261.00	$2,550.00
Workers Comp Insurance	$0.00	$0.00	$0.00
Retirement	$3,200.00	$0.00	$3,200.00
Professional Services	$140,000.00	$39,263.00	$140,000.00
Professional Fees - Legal			
Professional Fees - Audit			
Professional Fees - Accounting			
Telephone (Cell & Office)	$1,900.00	$2,084.00	$2,200.00
Advertising	$5,000.00	$1,613.00	$2,000.00
Management Fees - General Fund	$6,750.00	$6,000.00	$6,000.00
Postage	$5,000.00	$3,120.00	$3,500.00
Bank Charges	$0.00	$0.00	$0.00
Office Supplies	$6,000.00	$0.00	$3,000.00
Uniforms	$0.00	$150.00	$150.00
	$0.00	$0.00	$0.00
Total Water/Sewer Administrative	**$217,370.00**	**$84,046.00**	**$212,040.00**

Water & Sewer Operations/Distributuion			
Salaries	$96,000.00	$50,083.00	$141,000.00
Employee Benefits	$29,450.00	$27,297.00	$16,200.00
FICA / Medicare Taxes	$7,300.00	$3,418.00	$11,000.00
Workers Comp Insurance	$2,500.00	$0.00	$2,500.00
Liability Insurance	$8,520.00	$6,255.00	$6,500.00
Retirement	$3,900.00	$8,489.00	$8,500.00
Technical Services - Mgt/Testing, etc.	$37,000.00	$34,900.00	$40,000.00
Repairs & Maintenance - Vehicles	$8,000.00	$277.00	$8,000.00
Repairs & Maintenance - Pumps	$30,000.00	$35,702.00	$60,000.00
Repairs & Maintenance - Sprayfield	$25,000.00	$12,865.00	$15,000.00
Repairs & Maintenance - W/S Lines	$44,000.00	$3,862.00	$43,630.00
Repairs & Maintenance - Water Tower	$30,000.00	$28,565.00	$38,630.00
Rental of Equipment	$0.00	$0.00	$0.00
Travel/Meals	$700.00	$585.00	$5,000.00
Education & Training	$2,000.00	$375.00	$5,000.00
Dues/Fees	$6,500.00	$7,843.00	$9,000.00
Supplies	$13,000.00	$18,059.00	$25,000.00
Electricity	$45,000.00	$48,068.00	$55,000.00
Fuel	$5,000.00	$18,224.00	$25,000.00
Chemicals	$14,600.00	$15,005.00	$20,000.00
Capital Outlay	$15,000.00	$0.00	$15,000.00
Total Water/Sewer Operations	**$423,470.00**	**$319,872.00**	**$549,960.00**
Debt Service			
Debt Service (USDA)	$186,376.00	$186,376.00	$152,600.00
Amoritization of Bond Costs			
Total Debt Service	**$186,376.00**	**$186,376.00**	**$152,600.00**
Contingency			
Contingency	$24,160.00	$0.00	$37,760.00
Total Contingency	**$24,160.00**	**$0.00**	**$24,500.00**
Total Expenses	**$851,376.00**	**$590,294.00**	**$939,100.00**
Excess Revenues	**$0.00**		
Over(Under) Expenditures	**$0.00**	**$469,633.00**	**$0.00**

City of Nahunta - Sanitation Fund

Budget Worksheet

APPROVED

FY July 1, 2024 thru June 30, 2025

	2023/2024 Budget	2024/2025 Estimated to End of Year	2024/2025 Budgeted
Operating Revenue			
Sanitation Fees	$86,000.00	$99,275.00	$99,300.00
Other Fees		$0.00	$0.00
Interest Earned			
Total Operating Revenue	$86,000.00	$99,275.00	$99,300.00
Operating Expenses			
Sanitation Administrative			
Management Fee-General Fund	$7,000.00	$7,000.00	$84,000.00
Electricity		$0.00	$0.00
Bad Debts		$0.00	$0.00
Total Sanitation Administrative	**$7,000.00**	**$7,000.00**	**$7,000.00**
Sanitation Operations			
Sanitation Collection Costs	$45,000.00	$86,100.00	$86,500.00
Total Sanitation Operations	**$45,000.00**	**$86,100.00**	**$86,500.00**
Contingency	$34,000.00	$6,175.00	$5,800.00
Total Operating Expense	**$86,000.00**	**$99,275.00**	**$99,300.00**
Excess Revenues **Over(Under) Expenditures**	$0.00	$0.00	$0.00