# Annual Budget - FY2023

## July 1, 2022 - June 30, 2023

Adopted - June 22, 2022

Mayor David S. Eady

<u>Councilmembers</u>
Jeff Wearing - Lynn Bohanan
Laura McCanless - George Holt
Mike Ready - Jim Windham

Bill Andrew, City Manager
Marcia Brooks, City Clerk/Treasurer
Mark Anglin, Police Chief
Jody Reid, Supervisor of Public Works and Utilities

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND - REVENUE** | | | | | | | | |
| 1 | 100-0000-311100-000 | Real Property Tax-Current Yr. | 110,000 | 135,958 | 130,000 | 130,000 | 135,000 | |
| 2 | 100-0000-311200-000 | Property Tax - Prior Year | 5,000 | 2,582 | 3,000 | 2,916 | 3,000 | |
| 3 | 100-0000-311310-000 | Motor Vehicle Ad Valorem | 21,000 | 3,217 | 2,500 | 2,897 | 2,500 | |
| 4 | 100-0000-311315-000 | Motor Vehicle TAVT | 45,000 | 169,705 | 65,000 | 182,452 | 170,000 | |
| 5 | 100-0000-311316-000 | AAVT Alternative | | 272 | | | | |
| 6 | 100-0000-311340-000 | Intangible Tax | 3,000 | 8,614 | 4,000 | 6,887 | 7,000 | |
| 7 | 100-0000-311600-000 | Real Estate Transfer | 1,000 | 3,121 | 1,500 | 4,203 | 2,000 | |
| 8 | 100-0000-311710-000 | Electric Franchise Tax | 2,200 | 2,137 | 2,000 | 2,000 | 2,200 | |
| 9 | 100-0000-311730-000 | Gas Franchise Tax | 12,000 | 14,164 | 14,000 | 16,040 | 14,000 | |
| 10 | 100-0000-311750-000 | TV Cable Franchise Tax | 28,000 | 34,569 | 30,000 | 41,540 | 35,000 | |
| 11 | 100-0000-311760-000 | Telephone Franchise Tax | 4,500 | 6,881 | 5,000 | 6,647 | 6,000 | |
| 12 | 100-0000-313100-000 | LOST Sales & Use Tax | 360,000 | 547,242 | 425,000 | 577,156 | 562,000 | Reflects sales tax growth in Newton County. |
| 13 | 100-0000-316100-000 | Gen. Occupational Tax License | 11,500 | 11,123 | 11,500 | 11,500 | 11,000 | Business License payments. |
| 14 | 100-0000-316200-000 | Insurance Premium Tax | 161,000 | 170,823 | 175,000 | 176,167 | 170,000 | One check per year, based on population. |
| 15 | 100-0000-319000-000 | Penalty/Interest on Del Taxes | 1,300 | 1,207 | 1,000 | 627 | 1,000 | |
| 16 | 100-0000-321200-000 | General Building Permits | 1,500 | 23,507 | 10,000 | 4,451 | 5,000 | FY 21 = Emory Bldg Permits |
| 17 | 100-0000-322901-000 | Misc. Income | 15,000 | 58 | 1,000 | 48 | 500 | |
| 18 | 100-0000-331210-000 | Direct Federal Grants | 0 | | | | | |
| 19 | 100-0000-334200-000 | State Grants | 0 | 2,779 | | | | |
| 20 | 100-0000-335800-000 | Intergovernmental Revenues | 26,000 | 25,191 | 25,000 | 25,191 | 25,000 | Local Maintenance Improvement Grant (LMIG). |
| 21 | 100-0000-341400-000 | Printing/Duplicating Service | 200 | 136 | 200 | 85 | 100 | |
| 22 | 100-0000-341910-000 | Election Qualifying Fees | 1,200 | | 850 | 0 | 0 | |
| 23 | 100-0000-349100-000 | Cemetery Fees | 2,000 | 10,030 | 2,000 | 7,600 | 5,000 | |
| 24 | 100-0000-349300-000 | Bad Check Fees | 1,000 | 180 | 500 | 253 | 500 | |
| 25 | 100-0000-351000-000 | Fines & Forfeitures | 80,000 | 77,162 | 85,000 | 68,685 | 75,000 | |
| 26 | 100-0000-361000-000 | Interest Revenues | 30,000 | 4,214 | 5,000 | 2,992 | 5,000 | Reflects a decrease in interest rates. |
| 27 | 100-0000-371000-000 | Contributions from Private Sources | 0 | | 0 | | 500 | most commonly comes from film donations |
| 28 | 100-0000-381000-000 | Rents and Royalties | 1,500 | 4,600 | 3,000 | 5,067 | 5,000 | |
| 29 | 100-0000-381001-000 | Lease Agreement Income | 31,710 | 31,710 | 31,710 | 31,710 | 31,710 | 810 Whatcoat Building Lease - Oxford College |
| 30 | 100-0000-381002-000 | Lease - Verizon | 27,154 | 28,007 | 28,007 | 28,528 | 28,000 | Water Tower Antenna - Verizon Wireless |
| 31 | 100-0000-389000-000 | Misc. Revenue | | | 4,256 | | 500 | |
| 32 | 100-0000-389000-001 | Insurance Credits | 0 | 2,649 | 702 | | | |
| 33 | 100-0000-389000-002 | Refunds | 0 | 3,061 | | | | |
| 34 | 100-0000-389000-003 | Book Sales | 0 | 40 | | | | |
| 35 | 100-0000-392300-000 | 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 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **GENERAL FUND - EXPENDITURES** | | | | | | | | |
| **CITY COUNCIL** | | | | | | | | |
| 1 | 100.1100.511100.000 | Regular Employees | 34,800 | 30,000 | 34,800 | 30,000 | 30,000 | five @ $4,800/yr + mayor @ $6,000/yr = $30,000 |
| 2 | 100.1100.512200.000 | Social Security (FICA) | 2,662 | 2,295 | 2,662 | 2,295 | 2,295 | |
| 3 | 100.1100.523100.000 | Liability Insurance | 10,000 | 9,376 | 10,000 | 11,000 | 10,700 | Annual bill in April. |
| 4 | 100.1100.523600.000 | Education & Training | 3,750 | | 3,750 | 1,108 | 2,500 | |
| 5 | 100.1400.511100.000 | Reg Employees - Election | 0 | | 0 | 0 | 0 | |
| | | **SUBTOTAL** | $51,212 | $41,671 | $51,212 | $44,403 | $45,495 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | | |
| 1 | 100.1500.511100.000 | Regular Employees | 230,444 | 214,547 | 241,647 | 266,684 | 269,033 | |
| 2 | 100.1500.511300.000 | Overtime | 6,000 | 2,115 | 5,000 | 3,943 | 5,000 | |
| 3 | 100.1500.512100.000 | Group Insurance | 58,673 | 51,012 | 61,250 | 44,403 | 60,000 | Health and Life Insurance |
| 4 | 100.1500.512200.000 | Social Security (FICA) | 18,088 | 16,629 | 18,945 | 20,711 | 20,581 | |
| 5 | 100.1500.512400.000 | Retirement Plan Expense | 20,500 | 19,089 | 20,000 | 17,277 | 20,000 | |
| 6 | 100.1500.512450.000 | Retirement Cont. (DC) 401 | 10,253 | 8,744 | 10,771 | 8,060 | 16,142 | 6% |
| 7 | 100.1500.512700.000 | Workers' Comp Insurance | 1,000 | 713 | 1,000 | 1,119 | 1,500 | |
| 8 | 100.1500.512900.000 | Unemployment Payments | 2,000 | | 2,000 | 0 | 2,000 | |
| 9 | 100.1500.521200.000 | Professional | 80,000 | 81,361 | 100,000 | 92,420 | 125,000 | City Attorney, CPA Firm, Audit Services, Tax Assessor's Office, PM |
| 10 | 100.1500.521200.001 | Code Enforcement Services | 5,000 | | 5,000 | 0 | 6,000 | Contract with Bureau Veritas |
| 11 | 100.1500.521200.002 | Building Permit (BV) | 11,250 | 6,271 | 7,500 | 4,689 | 7,500 | Contract with Bureau Veritas |
| 12 | 100.1500.521202.000 | Fire Services - Newton County | 29,000 | 28,870 | 31,000 | 34,641 | 40,000 | .892 mills + 50% |
| 13 | 100.1500.521300.000 | Technical Purchased Service | 45,000 | 45,275 | 50,000 | 56,399 | 55,000 | |
| 14 | 100.1500.522200.000 | Repairs & Maintenance | 20,000 | 20,846 | 20,000 | 35,116 | 30,000 | |
| 15 | 100.1500.522200.001 | Whatcoat Building Maintenance | 5,000 | 13,421 | 10,000 | 0 | 10,000 | |
| 16 | 100.1500.522200.002 | YH Welcome Center | 5,000 | 650 | 5,000 | 0 | 0 | |
| 17 | 100.1500.522320.000 | Equipment Leases and Rentals | 0 | 206 | 1,300 | 411 | 1,300 | Lease for new copier at City Hall |
| 18 | 100.1500.523100.000 | Liability Insurance | 11,000 | 5,692 | 9,000 | 11,000 | 9,600 | |
| 19 | 100.1500.523200.000 | Telephone - Postage | 25,500 | 22,377 | 25,500 | 22,992 | 26,000 | |
| 20 | 100.1500.523300.000 | Advertising & Promotions | 7,000 | 9,189 | 8,000 | 5,635 | 10,000 | |
| 21 | 100.1500.523320.000 | July 4th Parade Expenses | 6,000 | 0 | 6,000 | 137 | 6,000 | |
| 22 | 100.1500.523600.000 | Dues & Fees | 9,000 | 8,483 | 9,000 | 8,777 | 12,000 | |
| 23 | 100.1500.523700.000 | Education & Training | 7,500 | 2,822 | 7,500 | 3,420 | 6,500 | |
| 24 | 100.1500.531100.000 | Supplies & Materials | 24,000 | 15,231 | 20,000 | 11,389 | 17,000 | |
| 25 | 100.1500.531200.000 | Energy - Utilities | 16,000 | 15,134 | 16,000 | 14,481 | 17,000 | |
| 26 | 100.1500.531600.000 | Small Equipment Under $5,000 | 5,000 | 150 | 5,000 | 4,101 | 4,000 | |
| 27 | 100.1500.531600.001 | Computer Upgrades | 0 | | 0 | 0 | 4,000 | |
| 28 | 100.1500.542300.000 | Furniture and Fixtures | 0 | 0 | 0 | 0 | 2,500 | |
| 29 | 100.1500.531700.000 | Other/Meetings & Events | 5,000 | 488 | 5,000 | 1,749 | 3,000 | |
| 30 | 100.1500.579000.000 | Contingency - General | 25,348 | 1,101 | 17,397 | 0 | 10,000 | |
| 31 | 100.1500.579010.000 | Contingencies - cash over & short | 200 | 140 | 200 | 293 | 500 | |
| | | **SUBTOTAL** | $688,755 | $590,556 | $719,010 | $669,848 | $797,156 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **COURT** | | | | | | | | |
| 1 | 100.2500.521200.000 | Contract - Judge | 5,000 | 5,000 | 5,000 | 5,000 | 6,250 | 25% increase |
| 2 | 100.2500.521210.000 | Contract - Public Defender | 500 | 0 | 500 | 0 | 625 | |
| 3 | 100.2500.521211.000 | Contract - Solicitor | 4,800 | 3,400 | 4,800 | 4,800 | 6,000 | 25% increase |
| 4 | 100.2500.523700.000 | Education - Clerk | 1,000 | 0 | 1,000 | 1,188 | 1,500 | |
| 5 | 100.2500.523701.000 | Education - Judge | 1,200 | 387 | 1,200 | 1,200 | 750 | |
| 6 | 100.2500.523850.000 | Contract - Translator | 200 | 0 | 200 | 0 | 500 | |
| 7 | 100.2500.523600.000 | Subpoena fee | | | | | 400 | Moved from Police to Court in FY 2023 |
| 8 | 100.2500.571000.000 | Training funds - Payable | | | | | 25,000 | Moved from Police to Court in FY 2023 |
| | | **SUBTOTAL** | $12,700 | $8,787 | $12,700 | $12,188 | $41,025 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **POLICE DEPARTMENT** | | | | | | | | |
| 1 | 100.3200.511000.000 | Regular Employees | 178,768 | 119,285 | 185,344 | 136,965 | 231,551 | Includes four (4) full-time officers, including the Chief |
| 2 | 100.3200.511300.000 | Overtime | 10,000 | 10,899 | 10,000 | 11,857 | 10,000 | |
| 3 | 100.3200.512100.000 | Group Insurance | 30,801 | 21,359 | 38,203 | 20,219 | 25,000 | Health and Life Insurance |
| 4 | 100.3200.512200.000 | Social Security (FICA) | 14,441 | 13,130 | 14,944 | 11,385 | 17,714 | |
| 5 | 100.3200.512450.000 | Retirement Cont. (DC) 401 | 9,711 | 8,152 | 10,081 | 4,129 | 13,893 | 6% |
| 6 | 100.3200.512700.000 | Workers' Comp Insurance | 6,500 | 6,887 | 8,000 | 7,216 | 8,000 | |
| 7 | 100.3200.521300.000 | Tech Purch Serv/Courtware | 11,000 | 11,874 | 11,000 | 6,335 | 14,400 | |
| 8 | 100.3200.522200.000 | Veh Repairs & Maintenance | 10,000 | 12,969 | 10,000 | 4,044 | 10,000 | |
| 9 | 100.3200.522201.000 | Equipment Repairs & Maintenance | | | | | 5,000 | |
| 10 | 100.3200.521301.000 | Service Contracts | | | | | 8,000 | |
| 11 | 100.3200.522310.000 | Rentals | | | | | 500 | |
| 12 | 100.3200.523100.000 | Liability Insurance | 12,000 | 16,602 | 15,500 | 12,000 | 16,100 | |
| 13 | 100.3200.523200.000 | Telephone-Postage | 5,500 | 4,890 | 5,500 | 4,928 | 5,480 | |
| 14 | 100.3200.523600.000 | Dues & Fees | 250 | 100 | 200 | 167 | 200 | |
| 15 | 100.3200.523700.000 | Education & Training | 2,000 | 2,103 | 2,000 | 1,787 | 3,000 | |
| 16 | 100.3200.523600.000 | Subpoena fees | 200 | | 200 | | | Moved from Police to Court in FY 2023 |
| 17 | 100.3200.523900.000 | Prisoner Housing & costs | 13,000 | 420 | 13,000 | 2,940 | 13,000 | Increased volume of inmates brought in by city police officers. |
| 18 | 100.3200.531100.000 | Office Supplies & Materials | 5,500 | 2,274 | 5,500 | 4,744 | 1,500 | |
| 19 | 100.3200.531101.000 | Operational Supplies & Materials | | | | | 4,500 | |
| 20 | 100.3200.531270.000 | Gasoline | 10,000 | 8,751 | 10,000 | 4,359 | 10,000 | |
| 21 | 100.3200.531600.000 | Small Equipment Under $5,000 | 5,000 | 6,041 | 5,000 | 6,287 | 5,000 | |
| 22 | 100.3200.531600.001 | Computer Upgrades | 6,500 | 6,283 | 0 | 0 | 5,000 | |
| 23 | 100.3200.531700.000 | Uniforms | 5,000 | 1,730 | 5,000 | 1,427 | 5,000 | |
| 24 | 100.3200.571000.000 | Training funds - Payable | 25,000 | 25,071 | 25,000 | 18,873 | | Moved from Police to Court in FY 2023 |
| 25 | 100.3800.342500.000 | E-911 Center | 25,000 | 16,113 | 25,000 | 21,604 | 25,000 | |
| | | **SUBTOTAL** | $386,170 | $294,933 | $399,472 | $281,265 | $437,838 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **STREET DEPARTMENT** | | | | | | | | |
| 1 | 100.4200.511100.000 | Regular Employees-Street | 46,641 | 41,069 | 48,171 | 33,448 | 71,447 | Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker |
| 2 | 100.4200.511300.000 | Overtime | 2,000 | 649 | 2,000 | 847 | 1,500 | |
| 3 | 100.4200.512100.000 | Employee Insurance | 18,465 | 14,184 | 22,890 | 6,809 | 20,000 | Health and Life Insurance |
| 4 | 100.4200.512200.000 | Social Security (FICA) | 3,721 | 3,191 | 3,839 | 2,624 | 5,466 | |
| 5 | 100.4200.512450.000 | Retirement Cont. (DC) 401 | 2,798 | 1,984 | 2,891 | 1,132 | 4,287 | 6% |
| 6 | 100.4200.512700.000 | Workers' Comp Insurance | 4,000 | 3,727 | 5,000 | 3,188 | 4,000 | |
| 7 | 100.4200.521200.000 | Professional (Arborist) | 0 | | | 1,088 | 1,500 | |
| 8 | 100.4200.521201.000 | Professional - Engineering | 3,000 | 3,875 | 5,000 | 160 | 6,000 | |
| 9 | 100.4200.522200.000 | Veh & Equip Repairs & Maint | 12,000 | 13,674 | 12,000 | 14,144 | 15,000 | |
| 10 | 100.4200.523600.000 | Dues and Fees | 0 | 50 | 100 | 50 | 100 | |
| 11 | 100.4200.523700.000 | Education & Training | 500 | | 500 | 0 | 500 | |
| 12 | 100.4200.523850.000 | Contract Labor | 13,104 | 9,455 | 12,000 | 16,188 | 0 | Temporary help |
| 13 | 100.4200.531100.000 | Supplies & Materials | 15,000 | 10,078 | 15,000 | 9,273 | 15,000 | |
| 14 | 100.4200.531270.000 | Gasoline/Diesel | 5,500 | 2,635 | 3,500 | 2,567 | 4,000 | |
| 15 | 100.4200.531600.000 | Small Equipment Under $5,000 | 1,500 | 664 | 1,500 | 347 | 1,500 | |
| 16 | 100.4200.531700.000 | Uniforms | 2,500 | 1,956 | 2,000 | 1,284 | 2,000 | |
| 17 | 100.4200.531800.000 | Stormwater Management | 5,500 | 3,500 | 5,500 | 0 | 5,500 | KCNB Contract - $2,000 |
| 18 | 100.4200.531901.000 | City Tree Removal | 25,000 | 24,950 | 25,000 | 24,000 | 25,000 | Trees continue to decline |
| 19 | 100.4200.531910.000 | City Trail Maintenance | 0 | | | 3,133 | 0 | See Parks and Rec Budget |
| 20 | 100.4200.532100.000 | Sidewalks | 3,000 | | 3,000 | 0 | 3,000 | |
| 21 | 100.4200.532100.001 | Property Claims <$1,000 | 0 | 742 | 1,000 | 160 | 1,000 | |
| 22 | 100.4200.541200.001 | Street Repairs | 0 | 0 | 0 | 0 | 10,000 | |
| | | **SUBTOTAL** | $164,228 | $136,383 | $170,891 | $120,442 | $196,799 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **CEMETERY** | | | | | | | | |
| 1 | 100.4900.522200.000 | Cemetery Found. Maint. Suppl. | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| 2 | 100.4900.531900.000 | 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 | 100.6200.511100.000 | Regular Employees - Parks & Rec. | 21,608 | 15,945 | 22,149 | 4,241 | 13,116 | Allocating 2/5 of groundskeepers (2) |
| 2 | 100.6200.511300.000 | Overtime | 500 | 39 | 500 | 0 | 500 | |
| 3 | 100.6200.512100.000 | Group Insurance | 8,580 | 5,332 | 11,520 | 1,351 | 6,000 | Health and Life Insurance |
| 4 | 100.6200.512200.000 | Social Security (FICA) | 1,691 | 1,223 | 1,733 | 324 | 1,003 | |
| 5 | 100.6200.512450.000 | Retirement Cont. (DC) 401 | 1,296 | 838 | 1,329 | 112 | 787 | 6% |
| 6 | 100.6200.512700.000 | Workers' Comp Insurance | 600 | 645 | 800 | 895 | 1,000 | |
| 7 | 100.6200.521200.000 | Professional (arborist) | 700 | 694 | 700 | 300 | 700 | |
| 8 | 100.6200.522200.000 | Veh & Equip Repairs & Maint | 1,000 | | 1,000 | 0 | 1,000 | |
| 9 | 100.6200.523850.000 | Contract Labor - Temporary Help | 5,300 | 4,067 | 5,000 | 8,188 | 0 | |
| 10 | 100.6200.531100.000 | Supplies & Materials | 10,000 | 1,589 | 5,000 | 1,347 | 10,000 | |
| 11 | 100.6200.531200.000 | Energy - Utilities | 10,000 | 4,453 | 7,000 | 4,973 | 7,000 | Utilities for Asbury Street Park |
| 12 | 100.6200.531270.000 | Gasoline/Diesel | 500 | 408 | 300 | 767 | 800 | |
| 13 | 100.6200.531600.000 | Small Equipment Under $5,000 | 1,000 | | 1,000 | 0 | 1,000 | |
| 14 | 100.6200.531700.000 | Uniforms | 1,000 | 775 | 800 | 331 | 800 | |
| 15 | 100.6200.531900.000 | Tree Board | 10,000 | 6,806 | 15,000 | 10,951 | 15,000 | Includes expenses for Arbor Day |
| 16 | 100.6200.531910.000 | 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 | $88,706 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **WATER & SEWER FUND - REVENUES** | | | | | | | | |
| 1 | 505.0000.344210.000 | Water Charges/Sales | 446,606 | 517,724 | 510,000 | 567,356 | 565,000 | |
| 2 | 505.0000.344215.000 | Water Tap Fees | 10,000 | 8,853 | 10,000 | 10,000 | 4,000 | |
| 3 | 505.0000.344255.000 | Sewer Charges/Sales | 195,000 | 260,522 | 260,000 | 259,599 | 250,000 | 0 |
| 4 | 505.0000.344256.000 | Sewer Tap Fees | 10,000 | 14,400 | 10,000 | 10,000 | 4,000 | |
| 5 | 505.0000.344280.000 | Hydrant Meter | 500 | 3 | 500 | 441 | 500 | |
| 6 | 505.0000.361000.000 | Interest Revenues | 0 | 212 | 500 | 151 | 300 | |
| 7 | 505.0000.389000.000 | Miscellaneous Income | | | 0 | | 0 | |
| 8 | 505.0000.389000.001 | Refunds | 0 | 760 | 1,000 | 0 | 0 | |
| | | **TOTAL REVENUES** | $662,106 | $802,474 | $792,000 | $847,547 | $823,800 | |
| **WATER & SEWER FUND - EXPENDITURES** | | | | | | | | |
| 1 | 505.4300.511100.000 | Regular Employees | 40,734 | 36,394 | 41,191 | 26,988 | 59,744 | Allocating 1/3 of meter reader |
| 2 | 505.4300.511300.000 | Overtime | 3,000 | 2,067 | 3,000 | 748 | 3,000 | |
| 3 | 505.4300.512100.000 | Employee Insurance | 14,084 | 12,914 | 14,090 | 4,628 | 16,000 | Health and Life Insurance |
| 4 | 505.4300.512200.000 | Social Security (FICA) | 3,346 | 2,910 | 3,381 | 2,120 | 4,570 | |
| 5 | 505.4300.512450.000 | Retirement Cont. (DC) 401 | 2,444 | 1,702 | 2,472 | 229 | 3,585 | |
| 6 | 505.4300.512700.000 | Workers' Comp Insurance | 4,000 | 3,639 | 4,000 | 4,475 | 4,200 | 6% |
| 7 | 505.4300.521200.000 | Legal & Professional | 3,900 | 8,300 | 3,900 | 1,411 | 6,000 | |
| 8 | 505.4300.521300.000 | Sewer Treatment Fees | 88,563 | 123,448 | 117,000 | 147,717 | 140,000 | 2.2% increase from the NCWSA |
| 9 | 505.4300.522200.000 | Veh & Equip Repairs & Maint | 0 | 13,222 | 0 | 8,111 | | Split into four accounts below: |
| 10 | 505.4300.522200.001 | 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 | 505.4300.523100.000 | Liability Insurance | 1,100 | 974 | 1,400 | 393 | 3,200 | |
| 15 | 505.4300.523200.000 | Telephone-Postage | 1,500 | 841 | 1,500 | 620 | 1,500 | |
| 16 | 505.4300.523600.000 | Dues & Fees | 2,300 | 1,175 | 2,300 | 1,432 | 2,000 | |
| 17 | 505.4300.523700.000 | Education & Training | 3,400 | 2,205 | 4,400 | 2,159 | 3,400 | New employee to maintain W/S license |
| 18 | 505.4300.523850.000 | Contract Labor | 15,000 | 8,655 | 15,000 | 35,269 | 30,000 | |
| 19 | 505.4300.531100.000 | Materials & Supplies | 22,000 | 23,452 | 21,000 | 14,101 | 22,000 | |
| 20 | 505.4300.531200.000 | Energy - Utilities | 2,500 | 1,970 | 2,500 | 1,581 | 2,500 | |
| 21 | 505.4300.531270.000 | Gasoline/Diesel | 4,000 | 4,325 | 3,800 | 2,797 | 4,000 | |
| 22 | 505.4300.531510.000 | Water for Resale | 164,000 | 195,991 | 195,000 | 187,673 | 200,000 | 2.2% increase from the NCWSA |
| 23 | 505.4300.531600.000 | Small Equipment Under $5,000 | 3,000 | 429 | 3,000 | 0 | 3,000 | |
| 24 | 505.4300.531700.000 | Uniforms | 2,800 | 2,500 | 2,600 | 880 | 2,500 | |
| 25 | 505.4300.552200.000 | Property Claims <$1,000 | 0 | 333 | 1,000 | 0 | 1,000 | |
| 26 | 505.4300.561000.000 | Depreciation Expense | 208,326 | 212,419 | 215,450 | 72,288 | 216,480 | |
| 27 | 505.4300.574000.000 | Bad Debt Expense | 7,440 | 0 | 7,440 | 0 | 8,000 | |
| 28 | 505.4300.579000.000 | Contingency | 3,750 | 0 | 6,266 | 0 | 10,000 | |
| 29 | 505.4300.582000.000 | GEFA Loan Interest Payback | 4,120 | 3,722 | 3,310 | 3,360 | 4,300 | Emory Street Sewer Project |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| | | **TOTAL EXPENDITURES** | $626,106 | $678,479 | $692,000 | $536,388 | $772,979 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **ELECTRIC FUND - REVENUES** | | | | | | | | |
| 1 | 510.0000.344310.000 | Electric Sales | 2,049,041 | 2,270,668 | 2,453,788 | 2,449,164 | 2,500,000 | % revenue |
| 2 | 510.0000.344311.000 | Penalties After the 15th | 90,000 | 55,706 | 60,000 | 76,433 | 60,000 | |
| 3 | 510.0000.344312.000 | Service Charges | 5,000 | 4,250 | 4,000 | 8,067 | 5,000 | |
| 4 | 510.0000.349900.000 | Online Bill Pay Convenience Fee | 0 | 13,870 | 0 | 16,071 | 17,000 | Fees to pay bills online. |
| 5 | 510.0000.361000.000 | Interest Revenue | 100 | 97 | 150 | 104 | 100 | |
| 6 | 510.0000.361001.000 | MCT Dividends | 4,000 | 72 | 500 | -1,551 | | |
| 7 | 510.0000.381000.000 | Other - Rebates | 60,000 | 76,332 | 60,000 | 88,092 | 80,000 | Year-End Settlement from MEAG & off-systems sales |
| 8 | 510-0000-383000-000 | Reimbursement - Property Damage | | 5,250 | | | | |
| 9 | 510-0000389000-001 | Refunds | | 293 | | | | |
| | | **TOTAL REVENUES** | $2,208,141 | $2,426,537 | $2,578,438 | $2,636,380 | $2,662,100 | |
| **ELECTRIC FUND - EXPENDITURES** | | | | | | | | |
| 1 | 510.4600.511110.000 | Regular Employees | 117,900 | 120,425 | 123,869 | 126,467 | 155,365 | Allocating 1/3 of meter reader |
| 2 | 510.4600.511300.000 | Overtime | 5,000 | 1,412 | 4,000 | 3,992 | 6,000 | |
| 3 | 510.4600.512100.000 | Employee Insurance | 32,867 | 28,851 | 32,910 | 21,661 | 36,000 | Health and Life Insurance |
| 4 | 510.4600.512200.000 | Social Security (FICA) | 9,402 | 9,192 | 9,860 | 9,980 | 11,885 | |
| 5 | 510.4600.512400.000 | Retirement Plan Expense | 48,176 | 130,899 | 49,417 | 44,427 | 49,400 | |
| 6 | 510.4600.512450.000 | Retirement Cont. (DC) 401 | 558 | 341 | 1,000 | 351 | 9,322 | 6% |
| 7 | 510.4600.512700.000 | Workers' Comp Insurance | 2,000 | 1,160 | 1,500 | 1,343 | 2,000 | |
| 8 | 510.4600.521200.000 | ECG Professional Services | 63,000 | 59,235 | 64,000 | 61,044 | 64,000 | ECG fees are shown separate from power costs. |
| 9 | 510.4600.522200.000 | Veh & Equip Repairs & Maint | 7,200 | 9,761 | 7,200 | 5,488 | 7,200 | |
| 10 | 510.4600.522201.000 | Power line Tree Trimming | 35,000 | 26,893 | 35,000 | 9,105 | 45,000 | |
| 11 | 510.4600.523100.000 | Liability Insurance | 8,500 | 7,618 | 8,500 | 9,000 | 9,200 | |
| 12 | 510.4600.523200.000 | Telephone-Postage | 9,000 | 7,433 | 9,000 | 3,733 | 9,000 | |
| 13 | 510.4600.523600.000 | Dues & Fees | 1,000 | 200 | 300 | 500 | 750 | |
| 14 | 510.4600.523600.001 | Online Bill Pay Merchant Fee | 0 | 15,960 | 13,000 | 19,408 | 18,000 | Cost to the provider for online bill pay. |
| 15 | 510.4600.523700.000 | Linemen Training | 6,000 | 518 | 6,000 | 617 | 6,000 | |
| 16 | 510.4600.523701.000 | Education & Training | 0 | | 5,000 | 0 | 3,000 | CDL Class A Certification Class |
| 17 | 510.4600.523850.000 | Contract Labor | 10,000 | 8,609 | 10,000 | 22,911 | 20,000 | |
| 18 | 510.4600.531100.000 | Supplies & Materials | 16,000 | 10,552 | 16,000 | 16,243 | 18,000 | |
| 19 | 510.4600.531200.000 | Energy/Utilities | 7,500 | 5,918 | 6,500 | 5,615 | 7,500 | |
| 20 | 510.4600.531270.000 | Gasoline/Diesel | 6,500 | 5,255 | 5,500 | 4,472 | 6,500 | |
| 21 | 510.4600.531530.000 | Electricity Purchased | 1,310,948 | 1,266,827 | 1,278,232 | 1,318,004 | 1,400,000 | % revenue |
| 22 | 510.4600.531600.000 | Small Equipment Under $5,000 | 2,500 | 1,400 | 2,500 | 0 | 2,500 | |
| 23 | 510.4600.531700.000 | Uniforms | 5,000 | 4,753 | 5,000 | 4,149 | 5,000 | |
| 24 | 510.4600.541004.000 | Street Lights | 2,300 | | 2,300 | 0 | 2,000 | |
| 25 | 510.4600.561003.000 | Depreciation | 93,185 | 94,024 | 93,760 | 31,292 | 94,671 | |
| 26 | 510.4600.574000.000 | Bad Debt Expense | 27,540 | -12,968 | 15,000 | -1,751 | 15,000 | |
| 27 | 510.4600.579000.000 | Contingency | 8,066 | | 5,090 | 0 | 10,000 | |
| | | **TOTAL EXPENDITURES** | $1,835,141 | $1,804,268 | $1,810,438 | $1,718,051 | $2,013,293 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| **SANITATION FUND - REVENUES** | | | | | | | | |
| 1 | 540.0000.344110.000 | Refuse Collection Charges | 169,500 | 172,618 | 169,500 | 173,147 | 169,500 | |
| 2 | 540.0000.344130.000 | Sale of Recycled Materials | 100 | 640 | 100 | 0 | 100 | |
| 3 | 540.0000.389000.000 | Miscellaneous Income | 0 | 0 | 0 | | | |
| | | **TOTAL REVENUES** | $169,600 | $173,258 | $169,600 | $173,147 | $169,600 | |
| **SANITATION FUND - EXPENDITURES** | | | | | | | | |
| 1 | 540.4300.511100.000 | Regular Employee - Sanitation | 20,821 | 18,251 | 21,875 | 22,576 | 37,885 | Allocating 4/5 of refuse collection worker |
| 2 | 540.4300.511300.000 | Overtime | 500 | | 500 | 0 | 500 | |
| 3 | 540.4300.512100.000 | Group Insurance | 8,444 | 7,922 | 8,445 | 7,171 | 8,500 | |
| 4 | 540.4300.512200.000 | Social Security (FICA) | 1,631 | 1,375 | 1,593 | 1,727 | 2,898 | |
| 5 | 540.4300.512450.000 | Retirement Cont. (DC) 401 | 1,249 | 683 | 1,219 | 760 | 2,273 | 6% |
| 6 | 540.4300.512700.000 | Workers' Comp Insurance | 600 | 658 | 600 | 558 | 700 | |
| 7 | 540.4300.522110.000 | Disposal Services-Landfill Fees | 8,000 | 11,219 | 10,000 | 11,272 | 13,500 | |
| 8 | 540.4300.522111.000 | College Walk Dumpster Fees | 6,700 | 6,692 | 6,700 | 5,333 | 7,000 | |
| 9 | 540.4300.522200.000 | Vehicle & Equip Repairs & Maint | 5,000 | | 5,000 | 0 | 5,000 | |
| 10 | 540.4300.523100.000 | Liability Insurance | 3,000 | | 500 | 0 | 1,000 | |
| 11 | 540.4300.523580.000 | Contract Labor | 20,966 | 13,414 | 15,000 | 14,903 | 17,000 | Temporary help |
| 12 | 540.4300.523581.000 | Contracted Garbage Pickup | 89,000 | 88,334 | 89,000 | 79,243 | 89,000 | |
| 13 | 540.4300.523600.000 | Dues & Fees | 500 | 150 | 500 | 0 | 500 | |
| 14 | 540.4300.531100.000 | Supplies & Materials | 6,500 | 6,044 | 6,500 | 139 | 6,500 | |
| 15 | 540.4300.531270.000 | Gasoline/Diesel | 3,000 | 1,888 | 3,000 | 3,732 | 4,500 | |
| 16 | 540.4300.531600.000 | Small Equipment Under $5,000 | 1,000 | | 1,000 | 0 | 1,000 | |
| 17 | 540.4300.531700.000 | Uniforms | 1,000 | 439 | 1,000 | 912 | 1,000 | |
| 18 | 540.4300.574000.000 | Bad Debt Expense | 4,700 | 23 | 4,700 | 0 | 1,000 | |
| 19 | 540.4300.579000.000 | Contingency | 1,989 | | 2,468 | 0 | 3,000 | |
| | | **TOTAL EXPENDITURES** | 184,600 | $157,092 | $179,600 | $148,325 | $202,756 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| | | **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 | |
| | 100.0000.391505.000 | Transfers from W&S | 36,000 | | 36,000 | | | |
| | 100.0000.391510.000 | Transfers from Electric | 358,000 | | 358,000 | | 314,509 | |
| | 100.0000.391540.000 | Transfers from Sanitation | 0 | | 0 | | 0 | |
| | | **General Fund Revenues** | 1,477,764 | 1,324,939 | 1,561,725 | 1,335,641 | 1,617,019 | |
| | | **Expenditures** | | | | | | |
| | | City Council | 51,212 | 41,671 | 51,212 | 44,403 | 45,495 | |
| | | General Government | 688,755 | 590,556 | 719,010 | 669,848 | 797,156 | |
| | | Court | 12,700 | 8,787 | 12,700 | 12,188 | 41,025 | |
| | | Police Department | 386,170 | 294,933 | 399,472 | 281,265 | 437,838 | |
| | | Street Department | 164,228 | 136,383 | 170,891 | 120,442 | 196,799 | |
| | | Parks and Recreation Department | 98,776 | 63,090 | 98,831 | 42,379 | 88,706 | |
| | | Cemetery | 10,000 | 9,800 | 10,000 | 9,800 | 10,000 | |
| | 100.9000.611011.000 | Transfers to Capital Fund | 0 | | | | 0 | |
| | | Transfer to Sanitation Fund | | | | | | |
| | | **General Fund Expenditures** | 1,411,842 | 1,145,220 | 1,462,117 | 1,180,324 | 1,617,019 | |
| | | **General Fund BALANCE** | 65,922 | 179,719 | 99,608 | 155,317 | 0 | |
| | | | | | | | | |
| | | **Water & Sewer Fund** | | | | | | |
| | | **Revenues** | 662,106 | 802,474 | 792,000 | 847,547 | 823,800 | |
| | | **Expenditures** | 626,106 | 678,479 | 692,000 | 536,388 | 772,979 | |
| | 505.9000.611003.000 | Transfers to G/F | 36,000 | | 36,000 | | | |
| | 505.9000.611350.000 | Transfers to Capital Fund | 0 | | 0 | | 50,821 | |
| | | **W & S Fund Expenditures** | 662,106 | 678,479 | 728,000 | 536,388 | 823,800 | |
| | | **W & S Fund BALANCE** | 0 | 123,995 | 64,000 | 311,159 | 0 | |
| | | | | | | | | |
| | | **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 | 2,013,293 | |
| | 510.9000.611002.000 | Transfers to G/F | 358,000 | | 358,000 | | 314,509 | |
| | 510.9000.611350.000 | Transfers to Capital Fund | 0 | | 0 | | 301,142 | |
| | 510.9000.611008.000 | Transfers to Sanitation | 15,000 | | 15,000 | | 33,156 | |
| | 510.9000.611351.000 | Comp Trust transfer to Capital | 0 | | 0 | | 0 | |
| | | **Electric Fund Expenditures** | 2,208,141 | 1,804,268 | 2,183,438 | 1,718,051 | 2,662,100 | |
| | | **Electric Fund BALANCE** | 0 | 622,270 | 395,000 | 918,329 | 0 | |
| | | | | | | | | |
| | | **Sanitation Fund** | | | | | | |
| | | **Revenues** | 169,600 | 173,258 | 169,600 | 173,147 | 169,600 | |

| # | Acct Number | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Estimate | FY2023 Recommend | Comments |
|---|---|---|---|---|---|---|---|---|
| | | Transfers from Electric | 15,000 | | 10,000 | | 33,156 | |
| | | **Sanitation Fund Revenues** | 184,600 | 173,258 | 179,600 | 1,091,476 | 202,756 | |
| | | **Expenditures** | 184,600 | 157,092 | 179,600 | 148,325 | 202,756 | |
| | 540.9000.611001.000 | Transfers to G/F | 0 | | 0 | | 0 | |
| | 540.9000.611006.000 | Transfers from Electric | | | | | 0 | |
| | | **Sanitation Fund Expenditures** | 184,600 | 157,092 | 179,600 | 148,325 | 202,756 | |
| | | **Sanitation Fund BALANCE** | 0 | 16,166 | 0 | 24,822 | 0 | |

**ALL FUNDS TOTAL**

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenues | 4,517,611 | 4,553,950 | 5,101,763 | 4,819,568 | 5,305,675 | |
| Expenditures | 4,466,689 | 3,627,967 | 4,553,155 | 3,434,763 | 5,305,675 | |
| Balance | 50,922 | 925,984 | 548,608 | 1,384,805 | 0 | |

| Name | Paygrade 7/1/2022 | Salary 7/1/2022 | FY 2023 Anniversary Date | City Council 100-1100 | Admin Staff 100-1500 | Police Dept. 100-3200 | Streets 100-4200 | Parks & Rec 100-6200 | Water/Sewer 505-4300 | Electric 510-4600 | Sanitation 540-4300 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **CITY COUNCIL** | | | | | | | | | | | |
| Eady | N/A | $6,000.00 | | $6,000.00 | | | | | | | |
| Bohannon | N/A | $4,800.00 | | $4,800.00 | | | | | | | |
| Holt | N/A | $4,800.00 | | $4,800.00 | | | | | | | |
| Windham | N/A | $4,800.00 | | $4,800.00 | | | | | | | |
| Ready | N/A | $4,800.00 | | $4,800.00 | | | | | | | |
| McCanless | N/A | $4,800.00 | | $4,800.00 | | | | | | | |
| **CITY CLERK/CITY MANAGER STAFF** | | | | | | | | | | | |
| Andrew | N/A | $85,000.00 | 8/31/2022 | | $90,383.26 | | | | | | |
| Brooks | N/A | $54,499.64 | 11/1/2022 | | $57,261.04 | | | | | | |
| Mullen | 15M | $51,123.37 | 4/5/2023 | | $52,094.70 | | | | | | |
| Sumner | 12A | $32,778.56 | 8/11/2022 | | $35,062.08 | | | | | | |
| Reynolds | 12A | $32,778.56 | 12/1/2022 | | $34,231.68 | | | | | | |
| Watkins | 12A | $32,778.56 | 6/1/2023 | | | | | | $10,996.52 | $10,996.53 | $10,996.52 |
| **POLICE DEPARTMENT** | | | | | | | | | | | |
| Anglin | N/A | $75,000.00 | 1/10/2023 | | | $77,850.00 | | | | | |
| Menichini | 19C | $48,659.96 | 6/6/2023 | | | $48,973.35 | | | | | |
| Roberts | 19C | $48,659.96 | 5/2/2023 | | | $49,286.70 | | | | | |
| Westmoreland | 19G | $53,711.49 | 2/17/2023 | | | $55,440.92 | | | | | |
| **PUBLIC WORKS** | | | | | | | | | | | |
| Ballard | 12A | $32,778.56 | 9/20/2022 | | | | $11,629.79 | | $11,629.79 | $11,629.80 | |
| Brown | 13B | $35,298.92 | 11/4/2022 | | | | | | $37,117.32 | | |
| Croy | 15M | $51,123.37 | 12/13/2022 | | | | | | | $53,427.83 | |
| Gibbs | 11A | $31,199.11 | 7/20/2022 | | | | $6,722.02 | | | | $26,888.04 |
| Reid | 23G | $75,890.27 | 12/30/2022 | | | | | | | $79,311.18 | |
| Walker | 11B | $31,979.08 | 12/14/2022 | | | | $33,420.62 | | | | |
| Vacant (Groundskeeper) | 11A | $32,790.26 | | | | | $13,116.10 | $19,674.16 | | | |
| Vacant (Groundskeeper) | 11A | $32,790.26 | | | | | $19,674.16 | $13,116.10 | | | |
| TOTALS | | | | $30,000.00 | $269,032.76 | $231,550.97 | $84,562.69 | $32,790.26 | $59,743.63 | $155,365.34 | $37,884.56 |

Watkins: 2731.54 x 11 + 2942.63 = 32989.57
Ballard: 2731.54 x 2 + 2942.63 x 10 =
Gibbs: 2800.84 x 12 = 33610.08
Vacant (2 - Groundskeeper) 11A - 32,790.26

# Special Revenue Funds Budget - FY2023

## July 1, 2022 - June 30, 2023

Adopted - June 22, 2022

Mayor David S. Eady

Councilmembers
Jeff Wearing - Lynn Bohanan
Laura McCanless - George Holt
Mike Ready - Jim Windham

Bill Andrew, City Manager
Marcia Brooks, City Clerk/Treasurer
Mark Anglin, Police Chief
Jody Reid, Supervisor of Public Works and Utilities

| | Description | FY2021 Budget | FY2021 Actual | FY2022 Budget | FY2022 Actual | Totals FY 2021-2022 | FY2023 Recommend | Totals FY 2021-2023 |
|---|---|---|---|---|---|---|---|---|
| **SPECIAL REVENUE FUNDS - REVENUE** | | | | | | | | |
| 1 | CARES GRANT | 45,568 | 45,568 | 0 | 0 | 45,568 | 0 | 45,568 |
| 2 | ARPA GRANT | 438,041 | 438,041 | 438,041 | 438,041 | 876,082 | 0 | 876,082 |
| 3 | ARPA PUBLIC SAFETY GRANT | | | 2,153 | 2,153 | 2,153 | 0 | 2,153 |
| | **Total Revenues** | 483,609 | 483,609 | 440,194 | 440,194 | 923,803 | 0 | 923,803 |
| | | | | | | | | |
| **SPECIAL REVENUE FUNDS - EXPENDITURES** | | | | | | | | |
| 1 | *CARES GRANT* | | | | | | | |
| | Police Salaries | 42,100 | 42,100 | 0 | 0 | 42,100 | 0 | 42,100 |
| | PPE Supplies/Equipment | 3,468 | 3,468 | 0 | 0 | 3,468 | 0 | 3,468 |
| | | | | | | | | |
| 2 | *ARPA GRANT* | | | | | | | |
| | Water/Sewer Projects | 0 | 0 | 0 | | | 876,082 | 876,082 |
| | | | | | | | | |
| 3 | *ARPA PUBLIC SAFETY GRANT* | | | | | | | |
| | Police Salaries | | | 2,153 | 2,153 | | | |
| | **Total Expenditures** | 45,568 | 45,568 | 2,153 | 2,153 | 47,721 | 876,082 | 923,803 |

# Capital Improvement Plan FY 2022 - FY 2027

## July 1, 2022 - June 30, 2023

Adopted - June 22, 2022

Mayor David S. Eady

Councilmembers
Jeff Wearing - Lynn Bohanan
Laura McCanless - George Holt
Mike Ready - Jim Windham

Bill Andrew, City Manager
Marcia Brooks, City Clerk/Treasurer
Mark Anglin, Police Chief
Jody Reid, Supervisor of Public Works and Utilities

**FY2023 Capital Budget**

| | Account Number | Project Description | FY2023 | | | FY 2024 | FY2025 | FY2026 | FY2027 | Five-Year Total | Comments |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | City Funds | External Funds | Subtotals | | | | | | |
| **General** | | | | | **158,333** | | | | | **158,333** | |
| 1 | 350.6200.541200.000 | City Limit Monument Sign and Landscape Improvements | 60,000 | | 60,000 | | | | | 60,000 | $60K budgeted each year (FY20-22) |
| 2 | 350.4600.541404.510 | Electric Vehicle Charging Stations (2) | 15,000 | | 15,000 | | | | | 15,000 | $12-24K budgeted each year (FY19-22) |
| 3 | 350.1512.521301.000 | Finance Software Upgrade | 33,333 | | 33,333 | | | | | 33,333 | Share of $99K to upgrade software |
| 4 | 350.4200.522201.000 | Wayfinding Plan and Design Standards - Develop and Implement | 50,000 | | 50,000 | | | | | 50,000 | |
| **Parks, Landscapes, and Recreation** | | | | | **2,565,000** | **200,000** | **200,000** | - | - | **2,965,000** | |
| 5 | 350.6200.117100.001 | 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 |
| 6 | 350.6220.541100.002 | Nature Parks on Giles and Little Properties | | | | 200,000 | 200,000 | | | 400,000 | Plan and implement improvements |
| 7 | 350.6200.541200.002 | Coke Street Trail from Watson to Richardson Street | 400,000 | | 400,000 | | | | | 400,000 | Preliminary plan complete; design/engineering and construction remains |
| 8 | 350.6200.542100.001 | Grounds Maintenance Equipment - Lawnmower | 15,000 | | 15,000 | | | | | 15,000 | Preference to electric zero-point-turn mower with mulch guard or rear discharge |
| **Streets, Drains, Sidewalks, and Street Lamps** | | | | | **3,175,226** | **3,920,344** | **1,094,608** | **1,053,359** | **1,056,273** | **10,299,811** | |
| 9 | 350.4200.541400.001 | 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 |
| 10 | 350.4200.541400.002 | E. Clark Street Improvements | 17,854 | 207,146 | 225,000 | | | | | 225,000 | $450K was budgeted in FY22 but not spent; could be integrated with street repair/resurfacing |
| 11 | 350.4226.541201.000 | Whatcoat Street Improvements | | | - | 300,000 | | | | 300,000 | $300K was budgeted each year FY20-22; could defer until town center phase one completed |
| 12 | 350.4224.541203.002 | 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 |
| 13 | 350.4224.541203.003 | Emory Street Sidewalk Replacement (Post Office to Soule Street) | 300,000 | | 300,000 | | | | | 300,000 | $100K budgeted previously each year (FY19-22) |
| 14 | 350.4200.541400.003 | E. Soule Street Improvements (full-depth reclamation, etc.) | 500,000 | | 500,000 | 3,000,000 | | | | 3,500,000 | Need external funding (Georgia DOT?) |
| 15 | 350.4250.541200.000 | 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 |
| 16 | 350.4210.521200.002 | Emory Street/Highway 81 Complete Streets Plan and Development | | | - | | 500,000 | | | 500,000 | Assumes cost-sharing with GDOT |
| 17 | 350.4224.541203.000 | Emory Street/Highway 81 Bridge and Connectivity over I-20 | | | - | | | | 500,000 | 500,000 | Assumes cost-sharing with GDOT and City of Covington |
| 18 | 350.4210.521200.001 | City-Wide Complete Streets Plan and Development | | | - | | | 500,000 | | 500,000 | Might be eligible for GDOT funding |
| **Electric Utility** | | | | | **133,333** | **450,000** | **100,000** | **150,000** | **100,000** | **933,333** | |
| 19 | 350.4600.541402.510 | Electric System Improvements | 100,000 | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | Annual pole replacement and system upgrades |
| 20 | 350.4600.542200.000 | Vehicle Replacement | | | - | 50,000 | | 50,000 | | 100,000 | Assumes pickup truck replacement |
| 21 | 350.4600.521301.510 | Finance Software Upgrade | 33,333 | | 33,333 | | | | | 33,333 | Share of $99K to upgrade software |
| 22 | 350.4600.541401.510 | Smart Meters | | | - | 300,000 | | | | 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** | |
| 23 | 350.4400.541000.505 | Water Line Replacement | 238,954 | 878,094 | 1,117,048 | 585,000 | 585,000 | 585,000 | 585,000 | 3,457,048 | Originally budgeted for SFRF Grant+ARPA and Capital Funds |
| 24 | 350.4400.541401.505 | Smart Meters | | | - | 300,000 | | | | 300,000 | $300K was budgeted each year in FY19, FY20, and FY21 |
| 25 | 350.4400.521301.505 | Finance Software Upgrade | 33,333 | | 33,333 | | | | | 33,333 | Share of $99K to upgrade software |
| **Police Department** | | | | | **50,000** | - | **50,000** | - | **50,000** | **150,000** | |
| 26 | 350.3200.542200.000 | Patrol Vehicle(s) | 50,000 | | 50,000 | | 50,000 | | 50,000 | 150,000 | High repair/maintenance costs suggest need to replace existing vehicles |
| **Downtown Development Authority** | | | | | **200,000** | - | - | **200,000** | **200,000** | **600,000** | |
| 27 | 350.7550.521200.000 | Architecture and Engineering for Town Center Development | 200,000 | | 200,000 | | | 200,000 | 200,000 | 600,000 | Funds may be reimbursed to the city with financing for construction |
| | | | | | | | | | | | |
| **TOTAL** | | | **4,422,033** | **3,010,240** | **7,432,273** | **5,455,344** | **2,029,608** | **1,988,359** | **1,991,273** | **18,896,858** | |

* Charge expenditures against LMIG grant to 100.4221.541200.000

## FY2023 Capital Budget

| | Account Number | Project Description | FY2023 | | | | Comments |
|---|---|---|---|---|---|---|---|
| | | | City Funds | External Funds | SPLOST 2017 | Subtotals | |
| **General** | | | | | | **158,333** | |
| 1 | 350.6200.541200.000 | City Limit Monument Sign and Landscape Improvements | 60,000 | | | 60,000 | $60K budgeted each year (FY20-22); covered by unrestricted funds in capital account |
| 2 | 350.4600.541404.510 | Wayfinding Plan and Implementation | 50,000 | | | 50,000 | Covered by unrestricted funds in capital account |
| 3 | 350.1512.521301.000 | Electric Vehicle Charging Stations (2) | 15,000 | | | 15,000 | $12-24K budgeted each year (FY19-22); covered by unrestricted funds in capital account |
| 4 | 350.4200.522201.000 | Finance Software Upgrade | 33,333 | | | 33,333 | Share of $99K to upgrade software; covered by unrestricted funds in capital account |
| **Parks, Landscapes, and Recreation** | | | | | | **2,565,000** | |
| 5 | 350.6200.117100.001 | Dried Indian Creek Restoration and Greenway Trail | 250,000 | 1,900,000 | | 2,150,000 | $250K covered by unrestricted funds in capital account; $900K Congressional; $1M GOSP grant |
| 6 | 350.6200.541200.002 | Coke Street Trail from Watson to Richardson Street | 400,000 | | | 400,000 | Preliminary plan complete; design/engineering and construction remains |
| 7 | 350.6200.542100.001 | Grounds Maintenance Equipment - Lawnmower | 15,000 | | | 15,000 | Preference to electric zero-point-turn mower with mulch guard or rear discharge |
| **Streets, Drains, Sidewalks, and Street Lamps** | | | | | | **3,175,226** | |
| 8 | 350.4200.541400.001 | Street Repairs and Resurfacing (annual schedule) | 575,226 | 25,000 | | 600,226 | $575,226 covered by unrestricted funds in capital account; $25K in LMIG |
| 9 | 350.4200.541400.002 | E. Clark Street Improvements | 17,854 | | 207,146 | 225,000 | $207K in SPLOST 2017; $17,854 covered by unrestricted funds in capital account |
| 10 | 350.4224.541203.002 | Emory Street Sidewalk (Soule to Richardson Street) | 1,500,000 | | | 1,500,000 | Covered by unrestricted funds in capital account |
| 11 | 350.4224.541203.003 | Emory Street Sidewalk Replacement (Post Office to Soule Street) | 300,000 | | | 300,000 | Covered by unrestricted funds in capital account |
| 12 | 350.4200.541400.003 | E. Soule Street Improvements (full-depth reclamation, etc.) | 500,000 | | | 500,000 | Covered by unrestricted funds in capital account |
| 13 | 350.4250.541200.000 | Stormwater Infrastructure Improvements and Reporting | 50,000 | | | 50,000 | Covered by unrestricted funds in capital account |
| **Electric Utility** | | | | | | **133,333** | |
| 14 | 350.4600.541402.510 | Electric System Improvements | 100,000 | | | 100,000 | Covered by restricted funds in electric utility capital account |
| 15 | 350.4600.521301.510 | Finance Software Upgrade | 33,333 | | | 33,333 | Share of $99K to upgrade software; covered by restricted funds in electric utility capital account |
| **Water and Sewer Utility** | | | | | | **1,150,381** | |
| 16 | | Water Line Replacement | 238,954 | 878,094 | | 1,117,048 | $878K from ARPA; $239K from water/sewer capital account |
| 17 | 350.4400.521301.505 | Finance Software Upgrade | 33,333 | | | 33,333 | Share of $99K to upgrade software; covered by restricted funds in water/sewer capital account |
| **Police Department** | | | | | | **50,000** | |
| 18 | 350.3200.542200.000 | Patrol Vehicle(s) | 50,000 | | | 50,000 | Covered by unrestricted funds in capital account |
| **Downtown Development Authority** | | | | | | **200,000** | |
| 19 | 350.7550.521200.000 | Architecture and Engineering for Town Center Development | 200,000 | | | 200,000 | Covered by unrestricted funds in capital account |
| | | | | | | | |
| **TOTAL** | | | **4,422,033** | **2,803,094** | **207,146** | **7,432,273** | |

| | |
|---|---|
| Total Covered by Unrestricted Funds in Capital Accounts | 4,016,413 |
| **Total Unrestricted Funds Available as of 3/31/2022** | **5,406,636** |
| Difference | 1,390,222 |
| Total Covered by Restricted Electric Capital Accounts | 133,333 |
| **Total Restricted Electric Capital Funds Available (3/31/2022)** | **900,276** |
| Difference | 766,943 |
| Total Covered by Restricted Water/Sewer Capital Accounts | 272,287 |
| **Total Restricted W/S Capital Funds Available (3/31/2022)** | **1,500,424** |
| Difference | 1,228,137 |
| Total 2017 SPLOST | 207,146 |
| **Total Available 2017 SPLOST (Transportation)** | **207,146** |
| Difference | - |

| **Funds Available (as of 3/31/2022)** | |
|---|---|
| Total Restricted Funds | 3,703,892 |
| Committed Funds | 57,526 |
| Assigned Funds | 1,327,883 |
| Unassigned Funds | 4,021,227 |
| | |
| **TOTAL** | **9,110,527** |

| **2017 SPLOST Excess Collections** | |
|---|---|
| Received (3/31) | 221,240 |
| Apr, May, Jun | 149,796 |
| **Projected (6/30)** | **371,035** |
| **Projected (12/31)** | **449,387** |

Could be used for transportation, water/sewer, or public safety projects in FY23