



CITY OF JEFFERSON CITY

**BUDGET
FY2022-23**

**ADOPTED JUNE 21, 2022
ORDINANCE 2022-03**

ORDINANCE NO. 2022-03

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982, TCA 6-56-201, requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by the state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the annual operating budget and budgetary comparisons of the proposed budget, with the prior year (actual), and the current year (estimated) has been published in a newspaper of general circulation not less than ten (10) days prior to the meeting where the City Council will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JEFFERSON CITY, TENNESSEE:

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SECTION 1: That the City Council of Jefferson City, Tennessee estimates anticipated revenues and appropriates revenues and fund balances, and appropriates from these anticipated revenues and unexpended and unencumbered funds for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023, be and the same hereby determined and estimated by each fund as follows:

GENERAL FUND	Actual FY 2020-21	Estimated FY 2021-22	Budget FY 2022-23
Revenues			
Local Taxes	\$ 7,640,943	\$ 7,527,100	\$ 7,556,500
Licenses And Permits	119,781	267,450	187,950
Intergovernmental	1,159,110	1,078,440	1,168,280
Grant	1,181,788	516,000	-
Charges For Services	459,321	533,600	573,580
Fines And Forfeitures	112,177	182,000	156,000
Other Revenue	1,071,985	1,085,840	947,600
Other Financing Sources			
Debt Proceeds	153,182	2,019,600	371,000
Total Revenues and Other Financing Sources	\$ 11,898,287	\$ 13,210,030	\$ 10,960,910
Appropriations			
Administration	\$ 613,014	\$ 749,640	\$ 714,930
Police	2,301,198	2,843,340	2,970,220
Fire	1,648,326	1,737,550	1,968,430
Building Inspector	75,860	91,610	80,920
Public Works	1,093,022	1,461,760	1,512,760
Parks and Recreation	656,269	1,114,290	975,260
Culture	144,709	204,990	126,370
Other General Government	2,209,722	2,490,290	1,693,180
Debt Service	933,922	2,829,400	949,380
Other Financing Uses			
Transfers Out to Other Funds - Sanitation	331,910	179,000	206,430
Total Appropriations	\$ 10,007,952	\$ 13,701,870	\$ 11,197,880
Change in Fund Balance (Revenues - Appropriations)	1,890,335	(491,840)	(236,970)
Beginning Fund Balance July 1	10,485,254	12,375,589	11,883,749
Ending Fund Balance June 30	\$ 12,375,589	\$ 11,883,749	\$ 11,646,779
Ending Fund Balance as a % of Total Appropriations	123.7%	86.7%	104.0%

SANITATION FUND	Actual FY 2020-21	Estimated FY 2021-22	Budget FY 2022-23
Revenues			
Charge for Services	\$ 438,633	\$ 450,000	\$ 460,000
Other Revenue			
Other Financing Sources			
Transfers In - from other funds	331,910	179,000	206,430
Total Revenues and Other Financing Sources	\$ 770,543	\$ 629,000	\$ 666,430
Appropriations			
Sanitation	\$ 783,421	\$ 676,050	\$ 666,430
Total Appropriations	\$ 783,421	\$ 676,050	\$ 666,430
Change in Fund Balance (Revenues - Appropriations)	(12,878)	(47,050)	-
Beginning Fund Balance July 1	128,795	115,917	68,867
Ending Fund Balance June 30	\$ 115,917	\$ 68,867	\$ 68,867
Ending Fund Balance as a % of Total Appropriations	14.8%	10.2%	10.3%

STATE STREET AID FUND	Actual FY 2020-21	Estimated FY 2021-22	Budget FY 2022-23
Revenues			
State Gas and Motor Fuel Taxes	\$ 305,134	\$ 271,680	\$ 303,080
Other Revenue	1,211	400	500
Total Revenues	\$ 306,345	\$ 272,080	\$ 303,580
Appropriations			
Streets	\$ 286,108	\$ 358,600	\$ 258,600
Total Appropriations	\$ 286,108	\$ 358,600	\$ 258,600
Change in Fund Balance (Revenues - Appropriations)	20,237	(86,520)	44,980
Beginning Fund Balance July 1	297,402	317,639	231,119
Ending Fund Balance June 30	\$ 317,639	\$ 231,119	\$ 276,099
Ending Fund Balance as a % of Total Appropriations	111.0%	64.5%	106.8%

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DRUG FUND	Actual	Estimated	Budget
	FY 2020-21	FY 2021-22	FY 2022-23
Revenues			
Drug Fines and Costs	\$ 13,692	\$ 13,000	\$ 12,000
Other Revenue	14,466	5,100	5,150
Total Revenues and Other Financing Sources	\$ 28,158	\$ 18,100	\$ 17,150
Appropriations			
Drug Enforcement	\$ 11,013	\$ 83,910	\$ 59,600
Total Appropriations:	\$ 11,013	\$ 83,910	\$ 59,600
Change in Fund Balance (Revenues - Appropriations)	17,145	(65,810)	(42,450)
Beginning Fund Balance July 1	117,048	134,193	68,383
Ending Fund Balance June 30	\$ 134,193	\$ 68,383	\$ 25,933
Ending Fund Balance as a % of Appropriations	1218.5%	81.5%	43.5%

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WATER and SEWER FUND

	Actual FY 2020-21	Estimated FY 2021-22	Budget FY 2022-23
Operating Revenues			
Water Sales	\$ 2,692,193	\$ 2,720,000	\$ 2,800,000
Sewer Fees	1,492,610	1,650,000	1,760,000
Tap Fees	60,995	186,340	150,000
Miscellaneous Other Fees	133,367	108,450	143,300
Total Operating Revenues	\$ 4,379,165	\$ 4,664,790	\$ 4,853,300
Operating Expenses			
Administrative	\$ 563,808	\$ 518,090	\$ 493,410
Water Department	1,343,726	1,633,700	1,716,860
Sewer Department	608,897	785,740	848,340
Other	352,020	413,020	456,520
Depreciation	887,921	870,000	870,000
Total Operating Expenses	\$ 3,756,372	\$ 4,220,550	\$ 4,385,130
Operating Income (Loss)	\$ 622,793	\$ 444,240	\$ 468,170
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 2,347	\$ 2,650	\$ 3,000
Grants - Operating	-	-	-
Other Income	43,562	39,940	41,400
Expense: Debt Service - Interest Expense	(247,916)	(311,140)	(299,690)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ (202,007)	\$ (268,550)	\$ (255,290)
Income (Loss) Before Capital Contributions and Transfers	\$ 420,786	\$ 175,690	\$ 212,880
Capital Contributions and Transfers			
Capital Contributions - Grants	264,057	23,510	50,000
Capital Contributions - Other	-	-	1,537,000
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	-	-	-
Total Capital Contributions and Transfers	\$ 264,057	\$ 23,510	\$ 1,587,000
Change in Net Position	\$ 684,843	\$ 199,200	\$ 1,799,880
Beginning Net Position July 1	13,754,365	14,439,208	14,638,408
Ending Net Position June 30	\$ 14,439,208	\$ 14,638,408	\$ 16,438,288

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SECTION 2: At the end of the current fiscal year the governing body estimates the net change in fund balances as follows:

Fund	Estimated Fund Balance at June 30, 2022
General Fund	\$ 11,883,749
Sanitation Fund	\$ 68,867
State Street Aid Fund	\$ 231,119
Drug Fund	\$ 68,383
Water & Sewer Fund	\$ 14,638,408

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

City of Jefferson City
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2023

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Detailed Budget Page Number	
						Principal	Interest	Total		
General	Bonds	General Obligation Bonds (2021) - Refueling Library	\$ 1,900,000		\$ 1,800,000	\$ 110,000	\$ 34,280	\$ 144,280	44	
		General Obligation Bonds (2017) - City Center Complex	6,550,000		5,400,000	360,000	140,980	500,980	14	
	Leases	Fire Vehicles (Pumper Truck) - US Bankcorp Lease (FY 19-20)	643,920		260,920	128,690	7,180	135,870	21	
		Police Vehicles - US Bankcorp Lease (Unissued)		166,000		43,500		43,500	17	
		Police Vehicles - US Bankcorp Lease (FY 21-22)	119,590		88,680	28,910	2,000	30,910	17	
		Police Vehicles - US Bankcorp Lease (FY 20-21)	153,180		76,580	37,910	1,340	39,450	17	
		Police Vehicles - US Bankcorp Lease (FY 19-20)	119,100		30,170	30,170	820	30,990	17	
	Notes	Streets Vehicles & Equipment - Capital Outlay Note (Unissued)		205,000		19,950	3,450	23,400	24	
	Total			\$ 9,485,790	\$ 371,000	\$ 7,656,350	\$ 759,130	\$ 190,250	\$ 949,380	
	Water and Sewer	Bonds	Rural Development Loan - W/S Revenue Tax Bond Series 2012A (Sewer)	3,065,000		\$ 2,827,970	\$ 60,090	\$ 59,810	\$ 119,900	66
Cumberland Securities Bond Series 2020 - Water Refueling (Water)			6,450,000		6,040,000	215,000	129,190	344,190	64	
Rural Development Loan - W/S Revenue Tax Bond Series 2019 (Sewer)			4,483,000		4,391,210	85,950	59,840	145,790	66	
Cumberland Securities Bond Series 2021 - Sewer Refueling (Sewer)			1,315,000		1,280,000	70,000	24,330	94,330	66	
Loan Agreements			Tennessee Local Development Authority 2000-145 (Sewer)	1,353,800		155,400	74,150	1,330	75,480	66
		Tennessee Local Development Authority 2004-060 (Water)	5,000,000		2,285,010	253,210	17,140	270,350	64	
		Tennessee Local Development Authority 2023- (W/S) - Unissued		1,075,000					63 & 65	
Notes		Capital Outlay Note (W/S) - Unissued		462,000		46,550	8,050	54,600	64 & 66	
Total			\$ 21,666,800	\$ 1,537,000	\$ 16,979,590	\$ 804,950	\$ 299,690	\$ 1,104,640		
Total Outstanding Debt			\$ 31,152,590	\$ 1,908,000	\$ 24,635,940	\$ 1,564,080	\$ 489,940	\$ 2,054,020		

SECTION 4: During the coming fiscal year the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects- Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
\$0.00		\$0.00	\$0.00

Proposed Future Capital Projects	Proposed Future Capital Projects – Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
\$0.00		\$0.00	\$0.00

SECTION 5: Amendments to budget, when budget must be adopted, and effect of adoption. After the first reading the council may adopt the budget with or without amendment, but no amendment shall decrease expenditures required by law for debt service. The budget shall be adopted for the ensuing fiscal year before the end of the current fiscal year. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed. (City Charter – Article IX, Section 5)

SECTION 6: Supplemental appropriations. If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess. (City Charter – Article IX, Section 6)

SECTION 7: Emergency appropriations. Upon a declaration by the council that there exists a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations by ordinance. To the extent that there are no available unappropriated revenues to meet such appropriations council is authorized to borrow funds sufficient to meet said emergency by issuing negotiable notes.

SECTION 8: Deficits. If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce appropriations. (City Charter – Article IX, Section 8)

SECTION 9: Transfer of unencumbered appropriations. At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency and, upon written request by the manager, the council may by resolution transfer part of all of any unencumbered appropriation balance from one department, office, or agency to another. (City Charter – Article IX, Section 9)

SECTION 10: A detailed budget and financial plan is attached and will become part of this budget ordinance.

SECTION 11: This annual operating and capital budget ordinance shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has notes issued pursuant to Title 9, Chapter 21, TCA or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, TCA approved by the Comptroller of the Treasury or Comptroller's Designee within 15 days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, TCA.

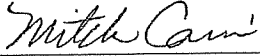
SECTION 12: Lapsing of appropriations. Every appropriation shall lapse at the end of the fiscal year to the extent that it has not been expended or encumbered. (City Charter – Article IX, Section 10)

SECTION 13: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed. (City Charter – Article IX, Section 12)

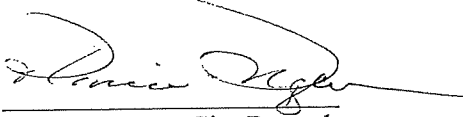
SECTION 14: This ordinance shall take effect July 1, 2022, the public welfare requiring it.

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1st Reading 6th day of June, 2022.
2nd Reading 21st day of June, 2022.



Mitch Cain, Mayor



Monica Myers, City Recorder

JEFFERSON CITY, TENNESSEE

Ordinance 2022-04

AN ORDINANCE TO LEVY A TAX ON ALL TAXABLE PROPERTY WITHIN THE
CORPORATE LIMITS OF JEFFERSON CITY, TENNESSEE

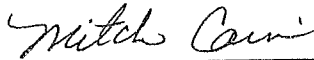
BE IT ORDAINED by the City Council of Jefferson City, Tennessee:

Section 1. For the purpose of funding the Fiscal Year 2022-23 Annual Budget, there is hereby **levied a city property tax rate of \$1.20 per \$100** of assessed valuation, on all taxable property within the corporate limits of Jefferson City, Tennessee.

Section 2. This ordinance shall take effect on July 1, 2022, the public welfare requiring it.

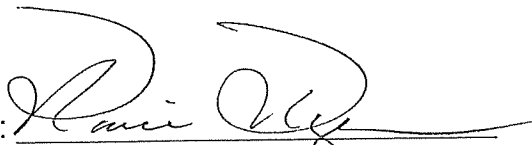
Passed this:

1st Reading 6th day of June, 2022.
2nd Reading 21st day of June, 2022.



Mitch Cain, Mayor

Attest:



Monica Myers, City Recorder

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GENERAL FUND - REVENUES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
	LOCAL TAXES			
31110	REAL & PERSONAL PROPERTY TAX	\$2,266,356	\$2,247,100	\$2,250,000
31200	PROPERTY TAX DELINQUENT	\$89,609	\$95,000	\$80,000
31300	INTEREST, PENALTY, COURT COST	\$27,362	\$27,500	\$23,000
31610	LOCAL SALES TAX	\$4,262,018	\$4,300,000	\$4,300,000
31710	WHOLESALE BEER TAX	\$337,259	\$305,000	\$330,000
31720	WHOLESALE LIQUOR TAX	\$263,476	\$220,000	\$220,000
31800	LOCAL BUSINESS TAX	\$287,845	\$250,000	\$260,000
31912	CABLE TV FRANCHISE	\$102,312	\$78,000	\$90,000
31980	MIXED DRINK TAXES	\$4,706	\$4,500	\$3,500
	TOTAL LOCAL TAXES	\$7,640,943	\$7,527,100	\$7,556,500
	LICENSE AND PERMITS			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,100	\$2,100	\$2,100
32220	BEER PERMIT APPLICATION FEES	\$250	\$600	\$0
32240	BERR LICENSE HOLDER FINES	\$1,500	\$3,500	\$0
32410	ANIMAL REGISTRATION	\$50	\$50	\$50
32610	BUILDING PERMITS	\$114,711	\$260,000	\$185,000
32710	SIGN PERMITS	\$1,170	\$1,200	\$800
	TOTAL LICENSES AND PERMITS	\$119,781	\$267,450	\$187,950
	INTERGOVERNMENTAL REVENUE			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$29,657	\$30,930	\$30,900
33320	TVA PAYMENTS IN LIEU OF TAX	\$97,478	\$87,780	\$88,400
33410	LAW ENFORCEMENT EDUCATION	\$20,800	\$22,400	\$20,800
33420	FIRE DEPARTMENT EDUCATION	\$13,600	\$19,000	\$13,600
33510	STATE SALES TAX	\$886,305	\$839,200	\$934,510
33511	TELECOM INTERSTATE SALES TAX	\$6,386	\$5,000	\$6,500
33520	STATE INCOME TAX-HALL TAX	\$15,160	\$7,140	\$0
33530	STATE BEER TAX	\$4,019	\$3,840	\$3,560
33553	STATE GASOLINE INSPECTION FEE	\$16,855	\$15,600	\$15,410
33593	CORPORATE/BANK EXCISE TAX	\$65,713	\$42,000	\$42,000
33594	SPORTS BETTING PRIVILEGE TAX	\$3,137	\$5,550	\$12,600
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,159,110	\$1,078,440	\$1,168,280
	GRANT REVENUE			
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F.	\$307,304	\$14,580	\$0
33400	STATE GRANT-BRIDGE	\$701,396	\$370,550	\$0
33430	TEMA-HAIL DAMAGE	\$0	\$0	\$0
33470	FIRE DIRECT APPROPRIATION GRANT	\$0	\$6,000	\$0
33490	TRAFFIC CONTROL GRANT	\$5,113	\$18,230	\$0
33490	STATE GRANT-DIRECT APPROPRIATION (LOCAL GOV'T. ASSISTANCE)	\$0	\$104,640	\$0
33590	OTHER STATE REVENUE ALLOCATIONS-CARES	\$122,985	\$0	\$0
33720	PEP & JHFB GRANTS	\$44,990	\$2,000	\$0
	TOTAL GRANT REVENUE	\$1,181,788	\$516,000	\$0

GENERAL FUND - REVENUES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
CHARGES FOR SERVICES				
GENERAL				
34121	CLERK'S FEES - BUSINESS TAX	\$3,101	\$1,800	\$2,500
34190	PLANNING COMMISSION FILING FEE	\$1,388	\$250	\$500
34191	HISTORIC ZONING FILING FEE	\$50	\$60	\$100
34210	SPECIAL POLICE SERVICE-CNU	\$266,982	\$274,540	\$295,600
34220	SPECIAL FIRE PROTECTION FEES	\$0	\$0	\$0
34310	HWYS & STREETS CHARGES FOR SERV.	\$110,952	\$110,950	\$125,980
	TOTAL GENERAL SERVICES	\$382,473	\$387,600	\$424,680
COMMUNITY CENTER				
34711	SEASON PASSES	\$22,258	\$30,000	\$27,000
34712	ENTRY FEES	\$19,974	\$50,000	\$50,000
34714	MEETING ROOM RENTAL	\$7,357	\$24,000	\$20,000
34717	PROGRAM INCOME	\$5,106	\$10,000	\$9,000
	TOTAL COMMUNITY CENTER	\$54,695	\$114,000	\$106,000
OUTDOOR SWIMMING POOL				
34721	SEASON PASSES	\$4,090	\$2,270	\$4,000
34722	ADMITTANCE FEES	\$15,488	\$21,700	\$30,000
34724	RENTAL CHARGES	\$1,620	\$4,300	\$5,000
	TOTAL OUTDOOR SWIMMING POOL	\$21,198	\$28,270	\$39,000
GENERAL RECREATION				
34740	BASKETBALL GATE CHARGES	\$0	\$810	\$1,200
34741	TEE BALL CHARGES	\$605	\$700	\$600
34743	BASKETBALL YOUTH ENTRY FEES	\$0	\$1,370	\$1,200
34746	VOLLEYBALL FEES	\$0	\$0	\$0
34748	SALE OF BASKETBALL SHIRTS	\$0	\$500	\$500
34749	SALE OF T-BALL SHIRTS	\$350	\$350	\$400
34750	FESTIVAL PERMITS	\$0	\$0	\$0
	TOTAL GENERAL RECREATION	\$955	\$3,730	\$3,900

GENERAL FUND - REVENUES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
	FINES, FORFEITS, & PENALTIES			
35100	CITY LITIGATION TAX	\$7,426	\$12,000	\$12,000
35110	CITY COURT FINES AND COSTS	\$68,209	\$130,000	\$110,000
35140	DRUG FINES	\$11,353	\$12,500	\$11,000
35160	FINES FROM COUNTY COURT	\$20,130	\$24,500	\$20,000
35300	CITY FINES PENALTIES	\$4,819	\$3,000	\$3,000
34240	ACCIDENT REPORT CHARGES	\$240	\$0	\$0
	TOTAL FINES, FORFEITS, & PENALTIES	\$112,177	\$182,000	\$156,000
	OTHER REVENUE			
36100	INTEREST EARNINGS	\$39,889	\$18,400	\$35,000
36211	HOSPITAL LEASE PAYMENTS	\$808,334	\$850,600	\$850,600
36212	RENT FROM WATER/SEWER	\$50,000	\$50,000	\$60,000
36215	MOB LEASE PAYMENT	\$2,000	\$2,000	\$2,000
36220	VOGUE LEASE	\$925	\$920	\$0
36330	SALE OF EQUIPMENT	\$12,264	\$19,400	\$0
36350	INSURANCE RECOVERIES	\$25,109	\$2,640	\$0
36700	CONTRIBUTION AND DONATIONS	\$3,000	\$1,070	\$0
36720	CONTRIBUTION AND DONATIONS-ORGANIZATIONS	\$0	\$0	\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$74,524	\$74,520	\$0
36900	OTHER FINANCING SOURCES	\$55,940	\$8,890	\$0
36910	REROFFERING PREMIUM-BOND SALE LIBRARY	\$0	\$57,400	\$0
36920	BOND SALE-LIBRARY	\$0	\$1,900,000	\$0
36930	LOAN PROCEEDS-POLICE VEHICLES AND STREET VEHICLES/EQUIPMENT	\$153,182	\$119,600	\$371,000
	TOTAL OTHER REVENUE	\$1,225,167	\$3,105,440	\$1,318,600
	TOTAL GENERAL FUND REVENUES	\$11,898,287	\$13,210,030	\$10,960,910
27100	UNASSIGNED FUND BALANCE-DECREASE		\$491,840	\$236,970
	TOTAL REVENUES AND FUND BALANCE	\$11,898,287	\$13,701,870	\$11,197,880
	GRAND TOTAL-EXPENDITURES	\$10,007,952	\$13,701,870	\$11,197,880
	UNASSIGNED FUND BALANCE INCREASE	\$1,890,335		

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41111	CITY COUNCIL			
111	SALARIES	\$20,400	\$20,400	\$20,400
141	OASI	\$3,397	\$3,870	\$4,000
143	RETIREMENT - CURRENT	\$741	\$1,020	\$1,770
211	POSTAGE, BOX RENT, ETC.	\$48	\$150	\$150
224	DUPLICATION	\$545	\$2,300	\$2,000
235	MEMBERSHIPS, REGISTRATION	\$20	\$1,000	\$500
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$2,572	\$1,700	\$2,000
236	PUBLIC RELATIONS-OTHER	\$1,094	\$1,470	\$2,000
237	ADVERTISING	\$750	\$1,200	\$1,500
238	TOURISM & ECONOMIC DEVELOPMENT	\$0	\$25,000	
239	DUES- TML	\$3,060	\$3,000	\$3,000
239	DUES-ETDD	\$1,287	\$1,290	\$1,290
239	DUES-CHAMBER	\$6,500	\$6,500	\$6,500
245	TELEPHONE AND TELEGRAPH	\$2,319	\$2,500	\$2,500
252	LEGAL SERVICES	\$0	\$3,000	\$3,000
258	WEB SITE SERVICES	\$10,046	\$6,600	\$6,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$200	\$19,050	\$600
259	ELECTRONIC CITY COUNCIL MEETING SERVICES	\$1,000	\$800	\$800
259	DOWNTOWN OLD BELK BUILDING DEMOLITION	\$21,737	\$15,730	\$0
259	WOODFORD & ASSOC. APPRAISAL	\$0	\$3,900	\$0
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$500
285	STAFF LOCAL TRAVEL	\$12,000	\$12,000	\$12,000
287	MEALS AND ENTERTAINMENT	\$12,000	\$12,000	\$12,000
310	OFFICE SUPPLIES AND MATERIALS	\$422	\$1,000	\$1,000
311	OFFICE STATIONARY AND FORMS	\$0	\$500	\$500
323	FOOD	\$296	\$500	\$500
326	CLOTHING	\$561	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$0	\$90	\$100
342	SIGN PARTS	\$0	\$2,310	\$0
760	TRANSFER TO OTHER FUNDS	\$0	\$0	\$0
790	CONTRIBUTION TO J.E.C.D.B. (Joint Economic Community Development Board)	\$9,000	\$9,000	\$50,000
790	JEFFERSON COUNTY FOP MEMORIAL SIGN	\$1,000	\$0	\$0
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$2,000	\$2,500	\$3,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$500	\$500	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$1,000
	TOTAL CITY COUNCIL	\$113,495	\$162,180	\$140,010

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$0	\$200	\$200
	TOTAL CITY COURT	\$20,000	\$20,200	\$20,200

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$66,190	\$81,840	\$76,270
114	SALARIES - TEMP. EMPLOYEES REG	\$0	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$1,055	\$0	\$0
134	COVID-19 BONUS	\$0	\$500	\$0
141	OASI	\$5,207	\$5,470	\$5,830
143	RETIREMENT	\$2,510	\$2,750	\$6,590
146	WORKMEN'S COMPENSATION	\$427	\$450	\$450
147	UNEMPLOYMENT INSURANCE	\$15	\$80	\$40
211	POSTAGE, BOX RENT, ETC.	\$20	\$150	\$150
224	DUPLICATION	\$395	\$1,000	\$1,000
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$34	\$100	\$100
235	MEMBERSHIPS, REGISTRATION	\$390	\$500	\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$391	\$600	\$600
245	TELEPHONE AND TELEGRAPH	\$3,132	\$2,330	\$2,000
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$80	\$300	\$300
283	OUT-OF-TOWN EXPENSE	\$13	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$7,200	\$7,200	\$7,200
287	MEALS AND ENTERTAINMENT	\$67	\$500	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$213	\$800	\$800
311	OFFICE STATIONERY AND FORMS	\$36	\$300	\$300
312	SMALL EQUIPMENT ITEMS	\$0	\$1,500	\$1,500
323	FOOD	\$457	\$700	\$700
326	CITY LOGO SHIRTS	\$321	\$700	\$700
948	COMPUTER EQUIPMENT	\$2,309	\$0	\$0
	TOTAL CITY MANAGER	\$90,462	\$108,770	\$106,630

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$199	\$0	\$400
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
	TOTAL GENERAL ELECTIONS	\$199	\$0	\$400

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41510	CITY RECORDER			
111	SALARIES - PERM. EMPLOYEES REG.	\$182,878	\$205,360	\$233,460
131	TERMINAL PAY AND SICK LEAVE	\$10,380	\$0	\$0
134	COVID-19 BONUS	\$0	\$3,000	\$0
141	OASI	\$14,626	\$15,940	\$17,860
143	RETIREMENT	\$6,979	\$7,650	\$20,170
146	WORKMEN'S COMPENSATION	\$501	\$650	\$650
147	UNEMPLOYMENT INSURANCE	\$80	\$120	\$130
148	EMPLOYEE EDUCATION AND TRAINING	\$155	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$2,554	\$3,000	\$3,000
224	DUPLICATION	\$1,115	\$3,000	\$3,000
227	MAP PRINTING	\$0	\$200	\$200
231	PUBLICATION OF NOTICES	\$1,508	\$3,000	\$3,000
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$34	\$200	\$200
235	MEMBERSHIPS, REGISTRATION	\$375	\$800	\$800
239	DOCUMENT SHREDDING FEE	\$0	\$1,000	\$1,000
245	TELEPHONE AND TELEGRAPH	\$2,660	\$3,000	\$1,500
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$100	\$100
259	OTHER PROFESSIONAL SERVICES	\$0	\$1,500	\$1,500
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$0	\$1,200	\$1,000
285	STAFF LOCAL TRAVEL	\$58	\$300	\$300
293	RECORDING DOCUMENTS	\$27	\$0	\$50
310	OFFICE SUPPLIES	\$2,853	\$5,000	\$5,000
311	OFFICE STATIONERY AND FORMS	\$2,074	\$2,500	\$3,000
312	SMALL EQUIPMENT ITEMS	\$776	\$3,000	\$3,000
326	CITY LOGO SHIRTS	\$788	\$2,000	\$2,000
329	OTHER OPERATING SUPPLIES	\$0	\$350	\$350
555	BANK SERVICE CHARGES-WIRES	\$0	\$200	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$838	\$1,000	\$1,200
744	REFUND PROPERTY TAXES	\$30,974	\$42,010	\$0
948	COMPUTER EQUIPMENT	\$3,467	\$9,660	\$1,610
949	LATERAL FILE CABINET-VAULT	\$1,418	\$0	\$0
	TOTAL CITY RECORDER	\$267,118	\$318,240	\$306,830

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$20,000	\$20,000

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41530	ACCOUNTING AND AUDITING			
253	ACCOUNTING AND AUDITING SERVICES	\$21,096	\$21,200	\$22,100
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$0	\$0	\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$7,833	\$6,000	\$6,000
253	OPEB EVALUATION	\$3,500	\$5,000	\$1,000
	TOTAL ACCOUNTING AND AUDITING	\$32,429	\$32,200	\$36,600
41550	TAX ADMINISTRATION			
259	OTHER PROFESSIONAL SERVICES	\$2,486	\$5,000	\$3,500
	TOTAL TAX ADMINISTRATION	\$2,486	\$5,000	\$3,500
41640	DATA PROCESSING			
255	DATA PROCESSING SERVICES	\$20,115	\$25,000	\$26,000
	TOTAL DATA PROCESSING	\$20,115	\$25,000	\$26,000

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41650	PERSONNEL ADMINISTRATION			
111	SALARIES	\$36,668	\$38,750	\$41,830
131	TERMINAL PAY AND SICK LEAVE	\$310	\$0	\$0
134	COVID-19 BONUS	\$0	\$500	\$0
141	OASI	\$2,665	\$3,010	\$3,200
143	RETIREMENT	\$1,335	\$1,500	\$3,610
146	WORKERS COMPENATION	\$160	\$220	\$200
147	UNEMPLOYMENT	\$13	\$20	\$20
211	POSTAGE, BOX RENT, ETC.	\$28	\$200	\$150
224	DUPLICATION	\$243	\$350	\$350
235	MEMBERSHIPS, REGISTRATION	\$50	\$150	\$150
245	TELEPHONE AND TELEGRAPH	\$2,481	\$2,500	\$1,500
259	OTHER PROFESSIONAL SERVICES	\$1,500	\$1,650	\$1,650
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$7,000	\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$300	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$989	\$1,000	\$1,000
310	OFFICE SUPPLIES AND MATERIALS	\$268	\$500	\$500
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$200
	TOTAL PERSONNEL ADMINISTRATION	\$46,710	\$58,050	\$54,760

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41710	BUILDING INSPECTOR/CODES ENFORCEMENT	\$47,262	\$59,500	\$50,540
111	SALARIES-PERM. EMPLOYEES REG.	\$0	\$0	\$0
129	OTHER WAGES	\$369	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$0	\$500	\$0
134	COVID-19 BONUS	\$3,952	\$4,180	\$3,870
141	OASI	\$1,989	\$2,660	\$4,370
143	RETIREMENT	\$1,889	\$2,700	\$2,700
146	WORKMEN'S COMPENSATION	\$36	\$40	\$40
147	UNEMPLOYMENT INSURANCE	\$1,375	\$2,120	\$500
148	EMPLOYEE EDUCATION AND TRAINING	\$46	\$100	\$100
211	POSTAGE, BOX RENT, ETC.	\$348	\$500	\$500
224	DUPLICATION	\$145	\$200	\$200
235	MEMBERSHIPS, REGISTRATION	\$845	\$700	\$700
237	ADVERTISING	\$3,087	\$3,000	\$3,000
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$0
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$0
252	LEGAL SERVICES	\$10,175	\$10,200	\$10,200
257	PLANNING SERVICES-ETDD	\$80	\$0	\$0
259	OTHER PROFESSIONAL SERVICES-AEC	\$1,635	\$1,400	\$1,400
262	REPAIR, MAINT. OTHER MACHINERY	\$0	\$0	\$0
263	REPAIR AND MAINTENANCE FURNITURE	\$0	\$400	\$400
283	OUT-OF-TOWN EXPENSE	\$0	\$600	\$600
287	MEALS AND ENTERTAINMENT	\$1,562	\$1,500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$57	\$100	\$100
311	OFFICE STATIONERY AND FORMS	\$70	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$200	\$100	\$100
326	CITY LOGO SHIRTS	\$684	\$600	\$600
331	GAS, OIL, DIESEL, GREASE	\$54	\$200	\$500
332	MOTOR VEHICLE PARTS	\$0	\$310	\$0
334	TIRES	\$0	\$0	\$0
947	OFFICE MACHINERY AND EQUIPMENT	\$75,860	\$91,610	\$80,920
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT			

GENERAL FUND - EXPENDITURES FY 2022-23				
Account		FY 2020-21	FY 2021-22	FY 2022-23
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41800	BUILDING MAINTENANCE PERSONNEL			
111	SALARIES- PERM. EMPLOYEES REG.	\$108,252	\$88,470	\$121,610
112	SALARIES- PERM. EMPLOYEES OT	\$1,032	\$380	\$380
131	TERMINAL PAY AND SICK LEAVE	\$5,921	\$15,000	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI	\$8,124	\$10,350	\$9,300
143	RETIREMENT	\$4,157	\$6,210	\$10,510
146	WORKMEN'S COMPENSATION	\$4,780	\$7,650	\$7,650
147	UNEMPLOYMENT INSURANCE	\$56	\$110	\$110
213	AUTOMOBILE LICENSES AND TITLES	\$0	\$0	\$0
251	MEDICAL, DENTAL, VITAL STATS	\$59	\$300	\$300
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$541	\$500	\$500
326	CLOTHING AND UNIFORMS	\$2,344	\$1,900	\$1,900
329	OTHER OPERATING SUPPLIES	\$188	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$4,430	\$7,400	\$7,000
332	MOTOR VEHICLE PARTS	\$662	\$800	\$800
333	MACHINERY AND EQUIPMENT PARTS	\$117	\$100	\$100
334	TIRES, TUBES AND ETC.	\$0	\$1,000	\$1,000
341	CONSUMABLE TOOLS	\$637	\$500	\$500
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$79	\$50	\$50
	TOTAL BUILDING MAINT. PERSONNEL	\$141,379	\$142,720	\$162,210

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$36,395	\$50,000	\$50,000
242	WATER	\$189	\$300	\$350
243	SEWER	\$225	\$400	\$500
259	CLEANING SERVICE-CITY CENTER	\$16,705	\$24,000	\$24,000
259	CINTAS DOOR MAT SERVICE	\$0	\$1,380	\$0
260	REPAIR AND MAINT. SERVICE	\$535	\$1,000	\$1,000
266	REPAIR AND MAINT. BUILDINGS	\$7,433	\$24,510	\$10,000
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	JANITORIAL SUPPLIES	\$2,256	\$2,000	\$2,000
551	TRUSTEE FEES	\$1,000	\$2,500	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$335,000	\$350,000	\$360,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$161,525	\$151,480	\$140,980
949	T.V./EQUIPMENT FOR CITY HALL CONFERENCE ROOM	\$9,115	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT-TELEPHONE SYSTEM	\$23,635	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT-SECURITY CAMERAS	\$0	\$0	\$2,000
	TOTAL CITY HALL BUILDINGS	\$594,013	\$608,070	\$592,330

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$6,933	\$8,500	\$8,500
242	WATER	\$441	\$600	\$600
244	GAS	\$4,088	\$5,500	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$3,120	\$7,500	\$7,500
266	REPAIR AND MAINT. BUILDINGS	\$4,560	\$7,000	\$7,000
312	SMALL ITEMS OF EQUIPMENT	\$472	\$300	\$300
324	JANITORIAL SUPPLIES	\$1,481	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$279	\$800	\$800
335	PAINTING OR PLUMBING SUPPLIES	\$97	\$300	\$300
929	BUILDING IMPROVEMENTS (NEW SALT BUILDING)	\$1,383	\$170,000	\$0
949	OTHER MACINERY AND EQUIPMENT	\$14,629	\$0	\$0
	TOTAL PUBLIC WORKS BUILDINGS	\$37,483	\$201,500	\$32,500

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$50	\$500	\$500
790	CONTRIBUTION TO IDB-SITE PREPERATION-SEWER	\$5,700	\$335,390	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$161,923	\$161,920	\$161,920
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$167,673	\$497,810	\$162,420
41912	BEAUTIFICATION PROJECT			
241	ELECTRIC	\$0	\$0	\$0
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$0	\$5,000	\$5,000
	TOTAL BEAUTIFICATION PROJECT	\$0	\$5,000	\$5,000

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,191,646	\$1,310,980	\$1,464,970
111	SALARIES - NEW EMPLOYEES (2)	\$0	\$70,000	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$66,628	\$127,570	\$95,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$12,768	\$26,000	\$27,180
129	OTHER WAGES	\$0	\$2,100	\$0
131	TERMINAL PAY & SICK LEAVE	\$23,082	\$30,770	\$31,000
134	COVID-19 BONUS	\$0	\$13,000	\$0
141	OASI (EMPLOYEE SHARE)	\$93,990	\$119,500	\$123,790
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$83,593	\$124,990	\$193,150
146	WORKMEN'S COMPENSATION	\$56,438	\$81,000	\$89,000
147	UNEMPLOYMENT INSURANCE	\$593	\$1,060	\$1,100
148	EMPLOYEE EDUCATION AND TRAINING	\$3,812	\$12,000	\$15,000
211	POSTAGE, BOX RENT, ETC.	\$833	\$1,000	\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$139	\$300	\$300
216	RADIO FEES	\$5,676	\$5,800	\$6,500
217	VEHICLE TOW-IN SERVICES	\$160	\$500	\$500
224	DUPLICATION	\$1,547	\$1,700	\$1,700
235	MEMBERSHIPS, REGISTRATION	\$5,555	\$3,330	\$4,000
236	PUBLIC RELATIONS	\$1,023	\$2,500	\$3,000
237	ADVERTISING	\$0	\$700	\$1,000
239	OTHER PUBLICITY, SUBSCR. DUES	\$3,282	\$1,200	\$1,500
241	ELECTRIC	\$276	\$500	\$1,000
245	TELEPHONE AND TELEGRAPH	\$23,766	\$18,000	\$18,000
251	MEDICAL, DENTAL, VETERINARY	\$904	\$2,000	\$2,000
255	DATA PROCESSING SERVICES	\$10,750	\$4,000	\$4,000
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE FOR BODY CAM AND IN-CAR CAM	\$15,238	\$18,990	\$20,000
259	PROFESSIONAL SERVICES	\$71	\$1,000	\$1,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$27,857	\$8,000	\$8,000
262	REPAIR & MAINT. OTHER MACHINERY	\$7,981	\$3,700	\$4,000
283	OUT-OF-TOWN EXPENSE	\$1,980	\$6,600	\$7,000
290	OTHER CONTRACTUAL SERVICES	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$1,588	\$2,800	\$2,800
311	OFFICE STATIONERY AND FORMS	\$330	\$2,000	\$2,000
312	SMALL ITEMS OF EQUIPMENT	\$8,565	\$20,000	\$12,000
323	FOOD	\$818	\$2,000	\$2,000
326	CLOTHING AND UNIFORMS	\$18,228	\$25,000	\$26,000
327	FIRE ARM SUPPLIES	\$6,914	\$10,000	\$12,000
328	EDUCATIONAL SUPPLIES	\$50	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$2,385	\$4,500	\$4,500
331	GAS, OIL, DIESEL, GREASE	\$70,068	\$113,000	\$100,000
332	MOTOR VEHICLE PARTS	\$10,557	\$6,000	\$7,000
333	MACHINERY AND EQUIPMENT PARTS	\$458	\$1,800	\$2,000
334	TIRES, TUBES, ETC.	\$6,104	\$8,000	\$10,000
431	LUMBER	\$0	\$1,000	\$1,000
621	PRINCIPAL-VEHICLE LEASE PYMT. 17-18	\$47,729	\$0	\$0
621	PRINCIPAL-VEHICLE LEASE PYMT. 18-19	\$30,000	\$31,310	\$0
621	PRINCIPAL-VEHICLE LEASE PYMT. 19-20	\$28,597	\$29,370	\$30,170
621	PRINCIPAL-VEHCILE LEASE PYMT - 20-21	\$39,441	\$37,170	\$37,910
621	PRINCIPAL-VEHICLE LEASE PYMT - 21-22	\$0	\$31,000	\$28,910
621	PRINCIPAL-VEHICLE LEASE PYMT - 22-23	\$0	\$0	\$43,500
633	INTEREST-VEHICLE LEASE PYMT. 17-18	\$1,354	\$0	\$0
633	INTEREST-VEHICLE LEASE PYMT. 18-19	\$2,670	\$1,370	\$0
633	INTEREST-VEHICLE LEASE PYMT. 19-20	\$2,379	\$1,610	\$820
633	INTEREST-VEHICLE LEASE PYMT - 20-21	\$0	\$2,280	\$1,540
633	INTEREST-VEHICLE LEASE PYMT - 21-22	\$0	\$0	\$2,000
944	VEHICLE EQUIPMENT	\$133,979	\$164,000	\$166,000
948	COMPUTERS/SOFTWARE	\$0	\$19,150	\$17,000
949	OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$10,219	\$12,030	\$5,000
	TOTAL POLICE	\$2,062,020	\$2,525,380	\$2,640,140

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$166,088	\$172,730	\$181,630
112	SALARIES - PERM. EMPLOYEES OT	\$18,761	\$31,970	\$20,000
131	TERMINAL PAY SICK LEAVE	\$7,470	\$2,270	\$2,300
134	COVID-19 BONUS	\$0	\$2,000	\$0
141	OASI (EMPLOYEE SHARE)	\$14,278	\$14,890	\$15,600
142	HEALTH/DENTAL/LIFE INSURANCE	\$38,641	\$40,000	\$65,740
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$12,148	\$16,270	\$24,760
146	WORKMEN'S COMPENSATION	\$8,011	\$10,500	\$11,500
147	UNEMPLOYMENT INSURANCE	\$92	\$200	\$200
148	EMPLOYEE EDUCATION & TRAINING	\$0	\$1,200	\$2,000
283	OUT OF TOWN EXPENSE	\$0	\$500	\$800
326	CLOTHING AND UNIFORMS	\$3,198	\$4,000	\$4,500
327	FIRE ARM SUPPLIES	\$0	\$1,000	\$1,500
329	OTHER OPERATING SUPPLIES	\$0	\$400	\$800
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$268,687	\$297,930	\$331,330

GENERAL FUND - EXPENDITURES FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
ACCOUNT NAME		ACTUAL	ESTIMATED	BUDGETED
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$78,641	\$90,210	\$78,690
112	SALARIES - PERM. - OT	\$0	\$2,650	\$2,700
114	SALARIES - TEMP. EMPLOYEES REG.	\$17,119	\$16,500	\$17,470
129	OTHER WAGES	\$0	\$2,000	\$0
131	SICK LEAVE	\$4,893	\$3,500	\$3,500
134	COVID-19 BONUS	\$0	\$1,000	\$0
141	OASI (EMPLOYEE SHARE)	\$7,560	\$8,660	\$7,360
143	RETIREMENT - CURRENT	\$3,017	\$5,540	\$6,800
146	WORKMEN'S COMPENSATION	\$159	\$2,000	\$2,000
147	UNEMPLOYMENT INSURANCE	\$69	\$80	\$80
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$800	\$1,200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$300	\$300
255	DATA PROCESSING SERVICES	\$9,636	\$16,000	\$17,000
262	REPAIR & MAINT. OTHER EQUIPMENT	\$420	\$200	\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$200	\$300
283	OUT-OF-TOWN EXPENSE	\$52	\$1,500	\$1,800
310	OFFICE SUPPLIES AND MATERIALS	\$447	\$1,000	\$1,500
311	OFFICE STATIONERY AND FORMS	\$0	\$900	\$1,000
312	SMALL ITEMS EQUIPMENT	\$648	\$500	\$800
326	CLOTHING & UNIFORMS	\$0	\$600	\$600
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL RECORDS & IDENTIFICATION	\$122,661	\$154,140	\$143,600

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$35,143	\$46,000	\$47,000
242	WATER	\$213	\$500	\$700
243	SEWER	\$262	\$600	\$800
244	GAS	\$497	\$800	\$1,200
259	CLEANING SERVICE	\$17,905	\$21,000	\$22,000
260	REPAIR & MAINT. SERVICE	\$1,042	\$1,500	\$1,700
266	REPAIRS TO BUILDING	\$6,205	\$11,350	\$10,000
324	JANITORIAL SUPPLIES	\$1,315	\$2,000	\$2,500
949	OTHER MACHINERY & EQUIPMENT-TELEPHONE SYSTEM	\$11,893	\$0	\$0
	TOTAL POLICE STATION & BUILDINGS	\$74,475	\$83,750	\$85,900

GENERAL FUND - EXPENDITURES FY 2022-23		FY 2020-21	FY 2021-22	FY 2022-23
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES	\$897,754	\$978,500	\$1,048,910
112	SALARIES - PERM. EMPLOYEES OT	\$25,450	\$51,500	\$51,500
114	SALARIES - TEMP. EMPLOYEES REG	\$69,463	\$70,000	\$119,730
131	TERMINAL PAY & SICK LEAVE	\$22,008	\$25,750	\$25,750
134	COVID-19 BONUS	\$0	\$9,500	\$0
141	OASI (EMPLOYEE SHARE)	\$76,457	\$86,910	\$95,280
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$62,812	\$70,920	\$136,710
146	WORKMEN'S COMPENSATION	\$28,510	\$33,320	\$31,000
147	UNEMPLOYMENT INSURANCE	\$527	\$900	\$900
148	EMPLOYEE EDUCATION AND TRAINING	\$23,069	\$42,840	\$40,000
162	RESERVE FIREMEN	\$55,134	\$75,000	\$75,000
211	POSTAGE, BOX RENT, ETC.	\$76	\$300	\$300
213	AUTOMOBILE LICENSES AND TITLES	\$0	\$0	\$0
216	RADIO FEES	\$3,643	\$3,700	\$3,700
223	PUBLICATIONS, REPORTS, ETC.	\$0	\$1,600	\$1,600
224	DUPLICATION	\$542	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$904	\$5,000	\$5,000
236	PUBLIC RELATIONS	\$3,570	\$4,000	\$4,000
237	ADVERTISING	\$200	\$300	\$300
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$300	\$300
245	TELEPHONE AND TELEGRAPH	\$7,699	\$9,000	\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$4,995	\$6,000	\$6,000
255	DATA PROCESSING SERVICES	\$4,625	\$8,500	\$8,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$44,480	\$40,200	\$30,000
262	REPAIR & MAINT. OTHER MACHINERY	\$12,536	\$10,000	\$12,000
283	OUT-OF-TOWN EXPENSE	\$7,363	\$10,000	\$10,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,916	\$2,000	\$2,000
311	OFFICE STATIONERY AND FORMS	\$250	\$500	\$500
312	SMALL EQUIPMENT ITEMS	\$7,810	\$2,500	\$2,500
312	SMALL EQUIPMENT ITEMS (FOAM, HELMETS, HARNESSES)	\$10,807	\$12,200	\$0
312	SMALL EQUIPMENT ITEMS (ROPE & WEBBING/FF FOAM/WATER RESCUE EQ)	\$0	\$0	\$17,000
322	CHEMICAL AND MEDICAL SUPPLIES	\$741	\$2,000	\$2,000
323	FOOD	\$324	\$1,200	\$1,200
326	CLOTHING & UNIFORMS	\$20,403	\$20,000	\$20,000
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$0	\$0	\$30,000
328	EDUCATIONAL SUPPLIES	\$3,817	\$2,500	\$2,500
329	OTHER OPERATING SUPPLIES	\$4,398	\$5,000	\$5,000
331	GAS, OIL, DIESEL, GREASE	\$10,503	\$26,000	\$20,000
332	MOTOR VEHICLE PARTS	\$6,167	\$10,000	\$10,000
333	MACHINERY & EQUIPMENT PARTS	\$585	\$5,000	\$5,000
334	TIRES, TUBES, ETC.	\$3,206	\$3,500	\$4,500
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$1,000	\$1,500
339	OTHER SUPPLIES-HAZARDOUS	\$14,323	\$6,000	\$6,000
392	HYDRANTS	\$0	\$5,000	\$5,000
513	LIABILITY	\$0	\$0	\$0
519	OTHER INSURANCE - VOLUNTEERS	\$1,281	\$1,760	\$2,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,200	\$1,200
621	PRINCIPAL-FIRE PUMPER TRUCK	\$121,893	\$125,250	\$128,690
633	INTEREST-FIRE PUMPER TRUCK	\$13,972	\$10,620	\$7,180
944	FIRE PUMPER TRUCK	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT (F-250 COMMAND TRUCK)	\$0	\$0	\$60,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$12,000
949	OTHER MACHINERY & EQUIPMENT	\$209,978	\$85,400	\$42,300
	TOTAL FIRE PROTECTION	\$1,784,191	\$1,873,420	\$2,104,300

GENERAL FUND - EXPENDITURES FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC	\$39,606	\$45,000	\$45,000
242	WATER	\$1,589	\$1,500	\$1,500
243	SEWER	\$1,017	\$1,500	\$1,500
244	GAS	\$5,005	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$1,105	\$1,560	\$1,560
260	REPAIR AND MAINT. SERVICES	\$325	\$3,000	\$3,000
266	REPAIR AND MAINT. BUILDINGS	\$23,527	\$21,000	\$18,000
266	REPAIR AND MAINT. BUILDINGS (PAINT FOR STATION)	\$0	\$20,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$3,099	\$2,500	\$2,500
949	OTHER MACHINERY & EQUIPMENT	\$10,689	\$0	\$25,950
	TOTAL FIRE STATION & BUILDINGS	\$85,962	\$101,060	\$105,010

GENERAL FUND - EXPENDITURES FY 2022-23		FY 2020-21	FY 2021-22	FY 2022-23
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$52,351	\$53,790	\$64,040
131	TERMINAL PAY AND SICK LEAVE	\$514	\$0	\$0
134	COVID-19 BONUS	\$0	\$500	\$0
141	OASI (EMPLOYEE SHARE)	\$3,901	\$4,580	\$4,900
143	RETIREMENT - CURRENT	\$1,912	\$2,270	\$5,530
146	WORKMEN'S COMPENSATION	\$208	\$290	\$290
147	UNEMPLOYMENT INSURANCE	\$31	\$30	\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$87	\$200	\$200
224	DUPLICATION	\$342	\$600	\$600
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$34	\$40	\$40
235	MEMBERSHIPS, REGISTRATION	\$75	\$1,000	\$1,000
237	ADVERTISING	\$57	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$150	\$150
245	TELEPHONE AND TELEGRAPH	\$1,247	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$35	\$0	\$0
259	OTHER PROFESSIONAL SERVICES	\$0	\$5,000	\$5,000
263	REPAIR, MAINT. OFFICE FURNITURE	\$160	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$500
285	STAFF LOCAL TRAVEL	\$179	\$3,000	\$3,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,021	\$1,800	\$1,800
311	OFFICE STATIONERY AND FORMS	\$152	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT	\$0	\$300	\$300
944	VEHICLES	\$0	\$14,620	\$14,620
948	COMPUTER EQUIPMENT	\$1,580	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	TOTAL PUBLIC WORKS	\$64,886	\$91,170	\$104,500

GENERAL FUND - EXPENDITURES FY 2022-23		FY 2020-21	FY 2021-22	FY 2022-23
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$253,485	\$294,440	\$332,920
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$0	\$23,000	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$16,217	\$43,710	\$43,710
131	TERMINAL PAY AND SICK LEAVE	\$9,362	\$16,000	\$0
134	COVID-19 BONUS	\$0	\$4,000	\$0
141	OASI (EMPLOYEE SHARE)	\$20,721	\$25,880	\$25,470
143	RETIREMENT - CURRENT	\$10,297	\$15,960	\$28,760
146	WORKMEN'S COMPENSATION	\$23,571	\$25,310	\$25,310
147	UNEMPLOYMENT INSURANCE	\$196	\$290	\$290
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,800	\$2,000
213	AUTOMOBILE LICENSE AND TITLES	\$17	\$50	\$50
217	VEHICLE TOW-IN SERVICES	\$0	\$0	\$0
237	ADVERTISING	\$111	\$200	\$200
241	ELECTRIC	\$786	\$1,200	\$1,200
245	TELEPHONE AND TELEGRAPH	\$145	\$500	\$500
251	MEDICAL, DENTAL, AND VITAL STATS	\$500	\$950	\$1,000
254	ENGINEERING-LRTS	\$450	\$1,400	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$11,637	\$17,000	\$10,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$53	\$800	\$800
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$0	\$500	\$0
268	REPAIRS TO SIDEWALKS & STREETS	\$7,775	\$15,000	\$25,000
283	OUT-OF-TOWN EXPENSE	\$0	\$1,600	\$2,000
310	OFFICE SUPPLIES AND MATERIALS	\$309	\$1,200	\$1,200
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$2,016	\$1,600	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,298	\$1,500	\$1,300
323	FOOD	\$0	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$460	\$500	\$500
326	CLOTHING AND UNIFORMS	\$6,888	\$9,000	\$8,500
329	OTHER OPERATING SUPPLIES	\$4,927	\$6,500	\$5,000
331	GAS, OIL, DIESEL, GREASE	\$17,438	\$30,100	\$25,000
332	MOTOR VEHICLE PARTS	\$8,359	\$5,500	\$5,500
333	MACHINERY & EQUIPMENT PARTS	\$15,455	\$23,000	\$20,000
334	TIRES, TUBES, ETC.	\$3,011	\$7,500	\$5,000
335	PAINTING AND PLUMBING SUPPLIES	\$725	\$1,250	\$1,000
341	CONSUMABLE TOOLS	\$2,646	\$4,000	\$4,000
342	SIGN PARTS & SUPPLIES	\$3,118	\$5,500	\$5,500
412	READY MIXED CONCRETE	\$7,291	\$9,000	\$10,000
414	CONCRETE BLOCKS	\$0	\$200	\$200
416	CEMENT & CONCRETE SUPPLIES	\$761	\$10,000	\$10,000
421	STRUCTURAL STEEL & IRON	\$0	\$400	\$400
422	METAL PIPE & FITTINGS	\$0	\$500	\$500
423	GUARD RAILS & POST	\$0	\$2,500	\$5,000
426	METAL CULVERTS	\$2,037	\$2,000	\$4,000
431	LUMBER	\$1,015	\$1,500	\$1,500
451	CRUSHED STONE	\$12,715	\$10,200	\$10,000
452	GRAVEL AND SAND	\$0	\$500	\$500
471	ASPHALT	\$25,398	\$19,000	\$19,000
533	MACHINERY & EQUIPMENT RENTAL	\$1,100	\$1,000	\$1,000
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$0	\$0	\$19,950
633	INTEREST - CAPTIAL OUTLAY NOTE	\$0	\$0	\$3,450
931	ROADS, STREETS, AND PARKING LOTS	\$196,375	\$141,200	\$100,000
944	VEHICLES	\$62,945	\$164,310	\$70,000
947	OFFICE EQUIPMENT	\$0	\$3,600	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$2,000
949	OTHER EQUIPMENT	\$0	\$9,610	\$145,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$731,610	\$963,560	\$987,510

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
43130	BRIDGE IMPROVEMENT PROJECT (CITYSHARE 20%)			
939	IMPROVEMENTS	\$701,396	\$359,270	\$0
	TOTAL BRIDGE IMPROVEMENT PROJECT	\$701,396	\$359,270	\$0

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$109,670	\$130,610	\$138,450
112	SALARIES - PERM. EMPLOYEES OT	\$313	\$1,130	\$1,130
131	TERMINAL PAY AND SICK LEAVE	\$12,568	\$0	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYEE SHARE)	\$9,203	\$10,180	\$10,590
143	RETIREMENT - CURRENT	\$4,488	\$6,480	\$11,960
146	WORKMEN'S COMPENSATION	\$4,419	\$6,800	\$6,800
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
213	AUTOMOBILE LICENSES AND TITLES	\$0	\$0	\$0
224	DUPLICATION	\$0	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$630	\$1,100	\$1,100
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$200	\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$436	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$23	\$1,150	\$1,150
310	OFFICE SUPPLIES AND MATERIALS	\$477	\$450	\$250
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$100
312	SMALL ITEMS OF EQUIPMENT	\$837	\$3,000	\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$868	\$1,300	\$1,000
326	CLOTHING AND UNIFORMS	\$2,357	\$3,100	\$3,000
329	OTHER OPERATING SUPPLIES	\$1,600	\$2,200	\$1,700
331	GAS, OIL, DIESEL, GREASE	\$278	\$600	\$600
332	MOTOR VEHICLE PARTS	\$23	\$500	\$500
333	MACHINERY & EQUIPMENT PARTS	\$307	\$1,000	\$1,500
333	MACHINERY & EQUIPMENT PARTS (GLASS ABRASIVE BLAST MEDIA)	\$0	\$0	\$800
334	TIRES, TUBES, ETC.	\$0	\$0	\$0
341	CONSUMABLE TOOLS	\$1,627	\$2,000	\$2,500
533	MACHINERY & EQUIPMENT RENTAL	\$3,130	\$4,000	\$4,000
944	TRANSPORTATION EQUIPMENT	\$0	\$80,000	\$80,000
949	OTHER MACHINERY & EQUIPMENT	\$1,830	\$6,200	\$11,800
	TOTAL CITY GARAGE	\$155,147	\$264,310	\$281,940

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$331,910	\$179,000	\$206,430
	TOTAL SANITATION	\$331,910	\$179,000	\$206,430

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$15,000	\$15,000

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44200	NEIGHBORHOOD CENTER			
259	OTHER PROFESSIONAL SERVICES	\$0	\$3,200	\$0
266	REPAIR & MAINT. BUILDINGS	\$502	\$5,200	\$0
	TOTAL NEIGHBORHOOD CENTER	\$502	\$8,400	\$0

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$2,870	\$4,500	\$4,000
242	WATER	\$162	\$200	\$250
243	SEWER	\$185	\$300	\$400
244	GAS	\$715	\$1,500	\$1,500
266	REPAIR AND MAINT. BUILDINGS	\$13,285	\$800	\$800
726	DONATION-SENIOR CITIZENS	\$0	\$1,200	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$5,825	\$0	\$0
	TOTAL SENIOR CITIZENS BUILDING	\$23,042	\$8,500	\$6,950

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$59,946	\$65,830	\$71,050
131	TERMINAL PAY AND SICK LEAVE	\$4,177	\$0	\$0
134	COVID-19 BONUS	\$0	\$500	\$0
141	OASI (EMPLOYEE SHARE)	\$4,643	\$5,080	\$5,440
143	RETIREMENT - CURRENT	\$2,316	\$2,730	\$6,140
146	WORKMEN'S COMPENSATION	\$272	\$600	\$600
147	UNEMPLOYMENT INSURANCE	\$21	\$40	\$40
211	POSTAGE, BOX RENT, ETC.	\$0	\$30	\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$100	\$100
235	MEMBERSHIPS, REGISTRATION, TUITION	\$0	\$500	\$500
237	ADVERTISING	\$0	\$0	\$200
245	TELEPHONE AND TELEGRAPH	\$346	\$600	\$600
259	OTHER PROFESSIONAL SERVICES (SPORTS COMPLEX)	\$5,000	\$5,500	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
283	OUT-OF-TOWN EXPENSE	\$0	\$800	\$800
285	STAFF LOCAL TRAVEL	\$0	\$900	\$1,900
310	OFFICE SUPPLIES AND MATERIALS	\$103	\$200	\$200
311	OFFICE STATIONERY AND FORMS	\$0	\$50	\$50
326	CLOTHING AND UNIFORMS	\$0	\$150	\$150
329	OTHER OPERATING SUPPLIES	\$0	\$150	\$150
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	\$100
	TOTAL RECREATION ADMINISTRATION	\$76,824	\$84,010	\$88,200

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$969	\$1,800	\$1,800
242	WATER	\$1,212	\$300	\$300
266	REPAIR & MAINT. BUILDINGS	\$16	\$300	\$300
266	REPAIR & MAINT. (FIELD LIGHT BULBS)	\$0	\$2,000	\$0
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$200	\$200
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$168	\$300	\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$148	\$100	\$100
325	RECREATION SUPPLIES	\$0	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$15	\$200	\$200
451	CRUSHED STONE	\$0	\$500	\$500
452	GRAVEL AND SAND	\$0	\$600	\$600
453	DIRT & TOPSOIL	\$0	\$1,200	\$1,200
533	RENTAL- PORTA-JOHN	\$1,260	\$750	\$950
929	OTHER BUILDING IMPROVEMENTS	\$0	\$0	\$0
	TOTAL MOSSY CREEK REC. COMPLEX	\$3,788	\$8,650	\$6,850

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$2,942	\$3,500	\$3,500
242	WATER	\$571	\$450	\$350
243	SEWER	\$498	\$600	\$500
244	GAS	\$6,070	\$5,810	\$4,500
245	TELEPHONE AND TELEGRAPH	\$633	\$500	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
266	REPAIR & MAINT. BUILDINGS	\$293	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$174	\$400	\$400
325	RECREATION SUPPLIES	\$0	\$300	\$300
329	OTHER OPERATING SUPPLIES	\$0	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$28	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
949	OTHER MACHINERY AND EQUIPMENT	\$1,565	\$0	\$1,300
	TOTAL NELSON-MERRY GYM	\$12,774	\$13,110	\$12,900

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44441	SWIMMING POOL NO.1			
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$100	\$0
114	SALARIES - TEMP. EMPLOYEES REG.	\$19,236	\$52,000	\$42,000
141	OASI (EMPLOYEE SHARE)	\$628	\$4,210	\$3,210
146	WORKMEN'S COMPENSATION	\$1,238	\$2,500	\$1,500
147	UNEMPLOYMENT INSURANCE	\$25	\$270	\$270
241	ELECTRIC	\$3,643	\$12,000	\$12,000
242	WATER	\$2,556	\$10,000	\$7,000
243	SEWER	\$0	\$500	\$500
245	TELEPHONE AND TELEGRAPH	\$299	\$1,100	\$600
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,200	\$1,200
266	REPAIR & MAINT. BUILDINGS	\$194	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$318	\$50	\$50
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$6,029	\$7,000	\$7,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$512	\$750	\$750
329	OTHER OPERATING SUPPLIES	\$508	\$1,200	\$1,200
333	MACHINERY & EQUIPMENT PARTS	\$691	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$565	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$90	\$200	\$200
562	POOL HEALTH PERMIT	\$680	\$800	\$800
949	OTHER MACHINERY AND EQUIPMENT	\$1,735	\$0	\$1,300
	TOTAL SWIMMING POOL NO. 1	\$38,947	\$95,180	\$80,880

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$171,120	\$197,710	\$223,780
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$0	\$0
114	SALARIES - TEMPORARY EMPLOYEES	\$67,997	\$122,090	\$123,400
129	OTHER WAGES	\$180	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$7,356	\$0	\$0
134	COVID-19 BONUS	\$0	\$6,000	\$0
141	OASI (EMPLOYERS SHARE)	\$18,604	\$24,820	\$26,560
143	RETIREMENT - CURRENT	\$6,622	\$9,720	\$19,330
146	WORKMEN'S COMPENSATION	\$8,600	\$14,000	\$14,000
147	UNEMPLOYMENT INSURANCE	\$334	\$360	\$360
211	POSTAGE, BOX RENT, ETC.	\$20	\$400	\$400
224	DUPLICATION	\$473	\$2,600	\$2,600
235	MEMBERSHIPS, REGISTRATION	\$398	\$600	\$600
236	PUBLIC RELATIONS	\$27	\$200	\$200
237	ADVERTISING	\$133	\$750	\$750
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$50	\$50
241	ELECTRIC	\$54,647	\$80,000	\$80,000
242	WATER	\$867	\$2,700	\$2,700
243	SEWER	\$1,229	\$2,000	\$2,000
244	GAS	\$16,715	\$20,000	\$20,000
245	TELEPHONE AND TELEGRAPH	\$2,375	\$4,000	\$4,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$80	\$80
262	REPAIR & MAINT. OTHER MACHINERY	\$1,682	\$16,550	\$10,000
266	REPAIR & MAINT. BUILDINGS	\$7,051	\$6,500	\$6,500
266	REPAIR & MAINT. BUILDINGS (PARKING LOT LIGHT FIXTURES/MIRRORS)	\$0	\$4,500	\$0
266	REPAIR & MAINT. BUILDINGS (REPLACE HVAC FY 2022-23)	\$0	\$43,000	\$0
283	OUT OF TOWN EXPENSE	\$0	\$0	\$400
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$782	\$800	\$800
310	OFFICE SUPPLIES AND MATERIALS	\$547	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$0	\$400	\$400
312	SMALL EQUIPMENT ITEMS	\$1,950	\$1,700	\$1,700
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$267	\$400	\$400
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$2,509	\$8,000	\$8,000
323	FOOD	\$313	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$6,776	\$8,000	\$8,000
325	RECREATION SUPPLIES	\$2,552	\$2,500	\$2,500
326	CLOTHING AND UNIFORMS	\$37	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$430	\$1,900	\$1,900
335	PAINTING AND PLUMBING SUPPLIES	\$272	\$600	\$600
341	CONSUMABLE TOOLS	\$0	\$150	\$150
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$600	\$600
562	POOL HEALTH PERMIT	\$340	\$340	\$340
929	BUILDING IMPROVEMENTS	\$0	\$96,460	\$0
939	OTHER IMPROVEMENTS	\$0	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$6,717	\$8,300	\$13,600
	TOTAL RECREATION - COMMUNITY CTR.	\$389,922	\$690,780	\$578,700

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44550	BASKETBALL			
129	OTHER WAGES	\$0	\$1,200	\$3,000
141	OASI (EMPLOYER'S SHARE)	\$0	\$230	\$230
147	UNEMPLOYMENT INSURANCE	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$250	\$250
326	CLOTHING AND UNIFORMS	\$0	\$1,750	\$2,250
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$50	\$50
	TOTAL BASKETBALL	\$0	\$3,480	\$5,780

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44600	TEE-BALL			
129	OTHER WAGES	\$87	\$2,200	\$2,200
141	OASI (EMPLOYERS SHARE)	\$0	\$170	\$170
146	WORKMEN'S COMPENSATION	\$65	\$0	\$0
147	UNEMPLOYMENT INSURANCE	\$0	\$50	\$50
325	RECREATION SUPPLIES	\$67	\$500	\$500
326	CLOTHING AND UNIFORMS	\$846	\$1,800	\$1,800
	TOTAL TEE-BALL	\$1,065	\$4,720	\$4,720

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44630	VOLLEYBALL			
129	OTHER WAGES	\$0	\$800	\$800
325	RECREATION SUPPLIES	\$0	\$400	\$400
326	CLOTHING AND UNIFORMS	\$0	\$750	\$750
	TOTAL VOLLEYBALL	\$0	\$1,950	\$1,950
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44650	YOUTH FLAG FOOTBALL			
129	OTHER WAGES	\$0	\$800	\$800
325	RECREATION SUPPLIES	\$0	\$400	\$400
326	CLOTHING AND UNIFORMS	\$0	\$750	\$750
	TOTAL YOUTH FLAG FOOTBALL	\$0	\$1,950	\$1,950

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$82,517	\$89,460	\$105,330
114	SALARIES - TEMP. EMPLOYEES REG.	\$0	\$9,000	\$14,000
131	TERMINAL PAY AND SICK LEAVE	\$6,374	\$5,000	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYERS SHARE)	\$6,412	\$7,770	\$8,060
143	RETIREMENT - CURRENT	\$3,246	\$7,190	\$9,100
146	WORKMEN'S COMPENSATION	\$2,562	\$3,830	\$3,830
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
254	MOWING SERVICE	\$4,640	\$9,000	\$9,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$16	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$0	\$400	\$400
312	SMALL ITEMS OF EQUIPMENT	\$0	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$109	\$200	\$200
326	CLOTHING AND UNIFORMS	\$108	\$600	\$600
329	OTHER OPERATING SUPPLIES	\$284	\$350	\$350
331	GAS, OIL, DIESEL, GREASE	\$2,579	\$4,500	\$4,500
332	MOTOR VEHICLE PARTS	\$15	\$600	\$600
333	MACHINERY & EQUIPMENT PARTS	\$464	\$500	\$500
334	TIRES, TUBES, ETC.	\$1,280	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$200	\$200
341	CONSUMABLE TOOLS	\$314	\$500	\$500
452	SAND & GRAVEL	\$0	\$400	\$400
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
944	TRANSPORTATION EQUIPMENT	\$0	\$40,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$15,564	\$4,000	\$0
	TOTAL PARK AREAS	\$126,547	\$186,910	\$159,480

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$276	\$800	\$800
266	REPAIR & MAINT. BUILDINGS	\$0	\$250	\$250
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$150	\$150
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0	\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$20	\$800	\$800
335	PAINTING AND PLUMBING SUPPLIES	\$4	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$200	\$200
452	GRAVEL AND SAND	\$0	\$400	\$400
453	DIRT AND TOPSOIL	\$0	\$400	\$400
939	OTHER IMPROVEMENTS	\$0	\$0	\$0
	TOTAL NELSON-MERRY PARK	\$300	\$3,200	\$3,200

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44722	CENTENNIAL PARK			
241	ELECTRIC	\$1,400	\$1,600	\$400
242	WATER	\$209	\$300	\$300
243	SEWER	\$255	\$300	\$300
266	REPAIR & MAINT. - BUILDINGS	\$208	\$250	\$250
267	REPAIR & MAINT. - PLUMBING & HEAT	\$0	\$150	\$150
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$0	\$0	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$254	\$600	\$600
453	DIRT & TOPSOIL	\$25	\$1,800	\$800
533	RENTAL	\$0	\$700	\$700
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$0	\$4,000
949	OTHER MACHINERY AND EQUIPMENT (SUNSHADE FOR PICNIC AREA)	\$0	\$2,500	\$1,300
	TOTAL CENTENNIAL PARK	\$2,351	\$8,200	\$9,800

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44723	LITTLE LEAGUE FIELD			
241	ELECTRIC	\$736	\$2,000	\$2,000
242	WATER	\$162	\$600	\$600
243	SEWER	\$185	\$350	\$350
266	REPAIR & MAINT. BUILDINGS	\$0	\$300	\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$250	\$250
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$450	\$450
325	RECREATION SUPPLIES	\$0	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$27	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$300	\$300
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$29	\$50	\$50
452	GRAVEL AND SAND	\$0	\$800	\$800
453	DIRT & TOPSOIL	\$185	\$800	\$800
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$0	\$0
929	BUILDING IMPROVEMENTS - ADA RESTROOMS	\$0	\$0	\$0
939	OTHER IMPROVEMENTS	\$0	\$0	\$0
	TOTAL LITTLE LEAGUE FIELD	\$1,324	\$6,400	\$6,400

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44724	MOSSY CREEK STATION-FESTIVAL PARK			
241	ELECTRIC	\$1,609	\$2,500	\$2,500
242	WATER	\$325	\$450	\$450
243	SEWER	\$185	\$600	\$600
266	REPAIR & MAINT. BUILDINGS	\$13	\$300	\$300
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$254	\$400	\$400
329	OTHER OPERATING SUPPLIES	\$41	\$300	\$300
340	FESTIVAL SUPPLIES	\$0	\$100	\$7,500
452	GRAVEL AND SAND	\$0	\$300	\$300
453	DIRT AND TOPSOIL	\$0	\$300	\$300
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$1,300
	TOTAL MOSSY CREEK STATION	\$2,427	\$5,750	\$14,450

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
44800	LIBRARIES			
200	CONTRACTUAL SERVICES	\$52,165	\$52,170	\$64,270
241	ELECTRIC	\$22,565	\$30,000	\$3,000
242	WATER	\$164	\$400	\$500
243	SEWER	\$189	\$500	\$600
244	GAS	\$60	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING)	\$21,025	\$23,100	\$23,100
260	REPAIR & MAINT. SERVICES	\$0	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$3,949	\$7,000	\$4,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$784	\$1,000	\$1,000
511	BUILDING INSURANCE	\$4,549	\$5,110	\$5,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$9	\$50	\$50
551	TRUSTEE FEES	\$706	\$700	\$700
611	PRINCIPAL-BOND REFUNDING	\$0	\$1,910,000	\$0
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2014)	\$85,000	\$100,000	\$0
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$0	\$0	\$110,000
631	INTEREST-BOND REFUNDING	\$0	\$27,680	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2014)	\$64,362	\$20,260	\$0
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$0	\$0	\$34,280
612	BOND SALE EXPENSE	\$0	\$51,060	\$0
	TOTAL LIBRARIES	\$255,527	\$2,231,030	\$248,700

GENERAL FUND - EXPENDITURES FY 2022-23				
Account	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$943,046	\$1,000,810	\$1,080,000
	TOTAL INSURANCE EXP. - GENERAL	\$943,046	\$1,000,810	\$1,080,000
51520	INSURANCE			
511	BUILDING INSURANCE	\$19,679	\$22,000	\$22,500
512	VEHICLES & EQUIPMENT INSURANCE	\$33,290	\$44,000	\$45,000
513	LIABILITY INSURANCE	\$35,033	\$50,000	\$45,000
515	PROFESSIONAL LIABILITY INSURANCE	\$11,972	\$15,000	\$15,000
521	SURETY BONDS FOR OFFICIALS	\$2,225	\$3,500	\$3,500
	TOTAL INSURANCE	\$102,199	\$134,500	\$131,000
	TOTAL GENERAL FUND EXPENDITURES	\$10,007,952	\$13,701,870	\$11,197,880

SANITATION FUND FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$438,633	\$450,000	\$460,000
	TOTAL CHARGES FOR SERVICES	\$438,633	\$450,000	\$460,000
36000	OTHER REVENUES			
36330	SALE OF EQUIPMENT	\$0	\$0	\$0
36900	OTHER FINANCING SOURCES	\$0	\$0	\$0
36961	OPERATING TRANSFER FROM GEN. FUND	\$331,910	\$179,000	\$206,430
	TOTAL OTHER REVENUES	\$331,910	\$179,000	\$206,430
	TOTAL SANITATION REVENUES	\$770,543	\$629,000	\$666,430
27130	RESTRICTED FUND BALANCE DECREASE	\$12,878	\$47,050	\$0
	TOTAL REVENUES AND FUND BALANCE	\$783,421	\$676,050	\$666,430
	GRAND TOTAL EXPENDITURES	\$783,421	\$676,050	\$666,430

SANITATION FUND - EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$91,026	\$111,590	\$103,530
112	SALARIES - PERM. EMPLOYEES OT	\$137	\$220	\$220
131	TERMINAL PAY AND SICK LEAVE	\$8,691	\$4,400	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYERS SHARE)	\$7,048	\$7,630	\$7,920
143	RETIREMENT - CURRENT	\$3,652	\$4,840	\$8,950
146	WORKMEN'S COMPENSATION	\$5,965	\$7,400	\$7,400
147	UNEMPLOYMENT INSURANCE	\$58	\$110	\$110
213	AUTOMOBILE LICENSES AND TITLES	\$17	\$0	\$0
217	VEHICLE TOW-IN SERVICES	\$580	\$0	\$0
237	ADVERTISING	\$120	\$400	\$400
251	MEDICAL, DENTAL, AND VITAL STATS	\$154	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$10,244	\$500	\$500
295	LANDFILL SERVICES	\$5,942	\$6,000	\$6,000
298	COLLECTION FEES	\$427,030	\$437,800	\$460,000
311	OFFICE STATIONERY AND FORMS	\$90	\$300	\$500
326	CLOTHING & UNIFORMS	\$2,379	\$3,300	\$3,300
329	OTHER OPERATING SUPPLIES	\$136	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$10,143	\$23,000	\$20,000
332	MOTOR VEHICLE PARTS	\$6,171	\$5,500	\$5,500
333	MACHINERY & EQUIPMENT PARTS	\$481	\$2,000	\$2,000
334	TIRES, TUBES, ETC.	\$0	\$2,000	\$2,000
341	CONSUMABLE TOOLS	\$41	\$200	\$200
944	TRANSPORTATION EQUIPMENT-BRUSH TRUCK	\$155,304	\$0	\$0
	TOTAL SANITATION	\$735,409	\$619,790	\$629,630
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$45,037	\$52,060	\$32,900
	TOTAL INSURANCE	\$45,037	\$52,060	\$32,900
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,012	\$1,600	\$1,700
513	LIABILITY	\$1,963	\$2,600	\$2,200
	TOTAL INSURANCE	\$2,975	\$4,200	\$3,900
	TOTAL SANITATION EXPENDITURES	\$783,421	\$676,050	\$666,430

STREET AID FUND FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$305,134	\$271,680	\$303,080
	TOTAL INTERGOVERNMENTAL REVENUE	\$305,134	\$271,680	\$303,080
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$1,211	\$400	\$500
	TOTAL OTHER REVENUE	\$1,211	\$400	\$500
	TOTAL STATE STREET AID FUND REVENUES	\$306,345	\$272,080	\$303,580
27130	RESTRICTED FUND BALANCE DECREASE		\$86,520	\$0
	TOTAL REVENUES AND FUND BALANCE	\$306,345	\$358,600	\$303,580
	GRAND TOTAL EXPENDITURES	\$286,108	\$358,600	\$258,600
27130	RESTRICTED FUND BALANCE INCREASE	\$20,237		\$44,980
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$5,076	\$6,000	\$6,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$10,000	\$10,000
267	REPAIR & MAINTENANCE	\$8,363	\$4,000	\$4,000
	TOTAL TRAFFIC LIGHTS	\$13,439	\$20,000	\$20,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$100,000	\$150,000	\$50,000
949	SNOW PLOW	\$7,700	\$0	\$0
	TOTAL HWYS, STREETS, & ROADWAYS	\$107,700	\$150,000	\$50,000
43160	STREET LIGHTS			
241	ELECTRIC	\$154,706	\$165,000	\$165,000
267	REPAIR & MAINT. ELECTRICAL	\$628	\$600	\$600
	TOTAL STREET LIGHTS	\$155,334	\$165,600	\$165,600
43215	SNOW AND ICE REMOVAL			
452	SAND	\$0	\$8,000	\$8,000
454	SODIUM CHLORIDE	\$9,635	\$15,000	\$15,000
	TOTAL SNOW AND ICE REMOVAL	\$9,635	\$23,000	\$23,000
	TOTAL STATE STREET AID FUND	\$286,108	\$358,600	\$258,600

DRUG FUND FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
125	REVENUES			
35140	DRUG FINES	\$13,692	\$13,000	\$12,000
36100	INTEREST EARNINGS	\$14,466	\$100	\$150
36330	SALE OF VEHICLES & EQUIPMENT	\$0	\$5,000	\$5,000
36700	CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0
	TOTAL DRUG FUND REVENUES	\$28,158	\$18,100	\$17,150
27130	RESTRICTED FUND BALANCE DECREASE		\$65,810	\$42,450
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$28,158	\$83,910	\$59,600
	GRAND TOTAL EXPENDITURES	\$11,013	\$83,910	\$59,600
27130	RESTRICTED FUND BALANCE INCREASE	\$17,145		
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,300	\$3,000
213	AUTOMOBILE INSURANCE & SERVICE	\$0	\$0	\$0
217	TOWING FEES	\$0	\$500	\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$120	\$700	\$800
251	MEDICAL, VETERINARY	\$308	\$1,500	\$2,000
283	OUT OF TOWN EXPENSE	\$0	\$1,540	\$2,000
312	SMALL EQUIPMENT ITEMS	\$1,644	\$3,000	\$5,000
312	SMALL EQUIPMENT ITEMS (PRINTERS/ARMREST MOUNTS-24 & PRINTERS-16)	\$0	\$0	\$13,400
323	DOG FOOD	\$1,120	\$1,600	\$1,800
326	CLOTHING & UNIFORMS	\$0	\$1,000	\$5,000
326	BODY ARMOR (8)	\$0	\$6,560	\$0
327	FIRE ARMS	\$0	\$1,000	\$2,200
327	PISTOL OPTICS (7)	\$0	\$0	\$2,800
329	OTHER OPERATING SUPPLIES	\$7,821	\$24,000	\$17,000
513	LIABILITY INSURANCE	\$0	\$100	\$100
944	TRANSPORTATION EQUIPMENT	\$0	\$16,000	\$0
945	COMMUNICATION EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT-K9 REPLACEMENT	\$0	\$8,500	\$0
949	OTHER EQUIPMENT-GYM/EXERCISE EQUIPMENT	\$0	\$16,610	\$0
949	OTHER EQUIPMENT-SMART TV(2) & TASERS (2)	\$0	\$0	\$3,700
	TOTAL DRUG FUND EXPENDITURES	\$11,013	\$83,910	\$59,600

WATER & SEWER FUND FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$0	\$0	\$0
33180	RD GRANTS	\$41,033	\$0	\$0
33190	OTHER FEDERAL GRANTS (FEMA-PUBLIC ASSISTANCE GRANT)	\$12,084	\$18,560	\$0
	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$0	\$1,075,000
	LOAN PROCEEDS - CAPITAL OUTLAY NOTE	\$0	\$0	\$462,000
	ARC GRANT	\$0	\$0	\$50,000
33293	ARPA GRANT	\$0	\$0	\$0
33720	PEP-GRANT (WATER PLANT)	\$0	\$4,950	\$0
33490	STATE GRANT-BLACK OAK SEWER EXTENSION	\$210,940	\$0	\$0
34920	ADMINISTRATIVE COST - GENERAL FUND	\$0	\$0	\$0
36100	INTEREST EARNINGS	\$2,347	\$2,650	\$3,000
36330	SALE OF VEHICLE AND EQUIPMENT	\$0	\$4,500	\$0
36700	CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0
	TOTAL OTHER INCOME	\$266,404	\$30,660	\$1,590,000
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$879	\$1,940	\$900
37100	OPERATING REVENUE - WATER	\$2,692,193	\$2,720,000	\$2,800,000
37120	FLAT RATE WATER SALES	\$36	\$100	\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$89,270	\$68,000	\$92,000
37195	WATER CONNECT FEES	\$33,350	\$30,000	\$40,000
37196	WATER TAP FEES	\$24,895	\$41,340	\$50,000
37197	LINE EXTENSION CHARGES	\$111	\$350	\$200
37199	MISCELLANEOUS INCOME	\$39,967	\$33,000	\$40,000
37210	SEWER SERVICE CHARGES	\$1,492,610	\$1,650,000	\$1,760,000
37231	GREASE TRAP INSPECTIONS	\$10,600	\$10,000	\$11,000
37296	SEWER TAP FEES	\$36,100	\$145,000	\$100,000
37299	MISCELLANEOUS	\$2,716	\$500	\$500
	TOTAL WATER/SEWER REVENUES	\$4,422,727	\$4,700,230	\$4,894,700
	TOTAL WATER/SEWER FUND REVENUES	\$4,689,131	\$4,730,890	\$6,484,700

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$179,831	\$203,930	\$218,250
112	SALARIES - PERM. EMPLOYEES OT	\$12,029	\$19,390	\$16,390
129	OTHER WAGES	\$0	\$450	\$0
131	TERMINAL PAY AND SICK LEAVE	\$6,767	\$5,500	\$0
134	COVID-19 BONUS	\$0	\$2,500	\$0
141	OASI (EMPLOYERS SHARE)	\$14,176	\$17,520	\$16,700
143	RETIREMENT - CURRENT	\$6,240	\$9,530	\$18,860
146	WORKMEN'S COMPENSATION	\$6,264	\$7,500	\$7,500
147	UNEMPLOYMENT INSURANCE	\$105	\$180	\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,600	\$2,000
160	OPEB (AJE ONLY)	\$8,044	\$0	\$0
211	POSTAGE, BOX RENT, ETC.	\$1,091	\$1,500	\$1,500
224	DUPLICATION	\$559	\$550	\$550
235	MEMBERSHIPS, REG. FEES, & TUITION	\$200	\$1,900	\$2,000
237	ADVERTISING	\$0	\$200	\$200
241	ELECTRIC	\$308,728	\$330,000	\$330,000
244	GAS	\$2,044	\$3,500	\$3,500
245	TELEPHONE AND TELEGRAPH	\$1,532	\$1,000	\$7,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$1,000
254	MOWING SERVICE	\$2,400	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$3,525	\$15,000	\$15,000
260	GENERATOR SERVICE AGREEMENT	\$8,966	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,679	\$33,680	\$33,680
262	REPAIR & MAINT. OTHER MACHINERY	\$15,050	\$27,000	\$20,000
266	REPAIR & MAINT. BUILDINGS	\$2,615	\$13,000	\$12,990
269	OTHER REPAIR & MAINTENANCE	\$0	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$300	\$1,000
285	STAFF LOCAL TRAVEL	\$273	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$94	\$600	\$400
312	SMALL EQUIPMENT ITEMS	\$596	\$1,500	\$1,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$57,585	\$65,000	\$55,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$658	\$950	\$1,000
326	CLOTHING AND UNIFORMS	\$3,307	\$4,200	\$4,200
329	OTHER OPERATING SUPPLIES	\$528	\$1,000	\$2,000
331	GAS, OIL, DIESEL, GREASE	\$1,099	\$6,000	\$6,000
333	MACHINERY AND EQUIPMENT PARTS	\$6,606	\$38,000	\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$292	\$1,500	\$1,500
336	ELECTRIC SUPPLIES	\$21	\$100	\$100
341	CONSUMABLE TOOLS	\$107	\$200	\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$200	\$200
541	PROVISION FOR DEPRECIATION	\$191,471	\$193,000	\$193,000
561	NPDES PERMIT	\$5,083	\$5,100	\$5,100
948	COMPUTER EQUIPMENT	\$0	\$0	\$3,000
949	OTHER MACHINERY AND EQUIPMENT	\$2,246	\$1,500	\$0
	TOTAL PURIFICATION	\$883,811	\$1,026,580	\$1,017,500

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$164,388	\$188,940	\$308,440
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0	\$27,600	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$31,583	\$29,260	\$29,260
129	OTHER WAGES	\$1,200	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$5,513	\$8,000	\$0
134	COVID-19 BONUS	\$0	\$2,250	\$0
141	OASI (EMPLOYERS SHARE)	\$14,497	\$20,580	\$23,600
143	RETIREMENT - CURRENT	\$6,290	\$10,680	\$26,650
146	WORKMEN'S COMPENSATION	\$8,707	\$9,000	\$8,000
147	UNEMPLOYMENT INSURANCE	\$179	\$300	\$300
148	EMPLOYEE EDUCATION & TRAINING	\$585	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$46	\$250	\$250
213	AUTOMOBILE LICNESES AND TITLES	\$9	\$100	\$100
217	VEHICLE TOW-IN SERVICES	\$0	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$945	\$700	\$700
237	ADVERTISING	\$136	\$0	\$0
241	ELECTRIC	\$178,860	\$210,000	\$210,000
245	TELEPHONE AND TELEGRAPH	\$9,660	\$19,000	\$20,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$564	\$500	\$500
254	MOWING SERVICES	\$2,830	\$3,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$8,338	\$8,000	\$5,000
259	WATER TANK INSPECTION SERVICES	\$1,875	\$0	\$0
261	REPAIR & MAINT. MOTOR VEHICLES	\$3,506	\$250	\$250
262	REPAIR & MAINT. OTHER MACHINERY	\$2,686	\$10,000	\$10,000
266	REPAIR & MAINT. BUILDINGS	\$723	\$500	\$500
283	OUT-OF-TOWN EXPENSES	\$0	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$508	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$800	\$800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$703	\$1,000	\$1,000
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$173	\$200	\$200
323	FOOD	\$62	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$643	\$400	\$400
326	CLOTHING AND UNIFORMS	\$6,505	\$9,000	\$9,000
326	CLOTHING AND UNIFORMS	\$2,138	\$2,000	\$2,000
329	OTHER OPERATING SUPPLIES	\$15,909	\$27,100	\$25,000
331	GAS, OIL, DIESEL, GREASE	\$5,046	\$3,000	\$3,000
332	MOTOR VEHICLE PARTS	\$8,382	\$5,000	\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$3,301	\$1,700	\$1,700
334	TIRES, TUBES, ETC.	\$511	\$600	\$600
335	PAINTING AND PLUMBING SUPPLIES	\$8	\$100	\$100
336	ELECTRICAL SUPPLIES	\$42,040	\$67,000	\$55,000
338	REPAIR FOR WATER/SEWER LINES	\$1,736	\$2,200	\$2,000
341	CONSUMABLE TOOLS	\$4,902	\$12,500	\$12,500
391	WATER METERS	\$403	\$0	\$5,000
392	FIRE HYDRANTS	\$38	\$800	\$800
416	CEMENT & CONCRETE SUPPLIES	\$0	\$100	\$100
421	STRUCTURAL STEEL AND IRON	\$406	\$200	\$200
422	METAL PIPE & FITTINGS	\$0	\$300	\$300
429	OTHER METAL PRODUCTS	\$3,883	\$5,000	\$5,000
441	PLASTIC PIPE	\$14,620	\$14,000	\$15,000
451	CRUSHED STONE	\$0	\$100	\$100
452	GRAVEL AND SAND	\$3,502	\$5,000	\$5,000
471	ASPHALT AND ASPHALT FILLER	\$250	\$250	\$250
520	SURETY BONDS - RUNNING	\$275	\$6,000	\$6,000
533	MACHINERY & EQUIPMENT RENTAL	\$397,282	\$393,000	\$393,000
541	PROVISION FOR DEPRECIATION	\$0	\$1,800	\$0
947	OFFICE EQUIPMENT	\$896	\$0	\$0
948	COMPUTER EQUIPMENT	\$1,996	\$0	\$0
949	OTHER EQUIPMENT	\$959,237	\$1,110,860	\$1,200,400
	TOTAL TRANSMISSION & DISTRIBUTION			

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$4,853	\$6,200	\$6,200
244	GAS	\$2,861	\$5,000	\$5,000
259	CLEANING SERVICES	\$2,223	\$3,650	\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$50	\$50
266	REPAIR & MAINT. BUILDINGS	\$2,872	\$4,000	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,006	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$242	\$400	\$400
335	PAINTING AND PLUMBING SUPPLIES	\$67	\$100	\$100
929	ROOF REPLACEMENT AT SIDE AND FRONT	\$832	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$3,166	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$18,122	\$19,900	\$19,400

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$40,336	\$44,020	\$46,940
112	SALARIES - PERM. EMPLOYEES OT	\$395	\$560	\$560
131	TERMINAL PAY AND SICK LEAVE	\$2,091	\$3,000	\$0
134	COVID-19 BONUS	\$0	\$600	\$0
141	OASI (EMPLOYERS SHARE)	\$3,104	\$3,420	\$3,600
143	RETIREMENT - CURRENT	\$1,340	\$2,160	\$4,060
146	WORKMEN'S COMPENSATION	\$1,513	\$0	\$2,000
147	UNEMPLOYMENT INSURANCE	\$25	\$50	\$50
224	DUPLICATION	\$0	\$0	\$100
251	MEDICAL, DENTAL, AND VITAL STATS	\$165	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$0	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$300
312	SMALL ITEMS OF EQUIPMENT	\$0	\$200	\$200
326	CLOTHING AND UNIFORMS	\$845	\$1,300	\$1,300
329	OTHER OPERATING SUPPLIES	\$6	\$300	\$300
331	GAS, OIL, DIESEL, GREASE	\$2,435	\$4,900	\$4,500
332	MOTOR VEHICLE PARTS	\$343	\$1,000	\$500
334	TIRES, TUBES. ETC.	\$0	\$300	\$300
341	CONSUMABLE TOOLS	\$14	\$50	\$50
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	\$100
741	BAD DEBT EXPENSE (AJE ONLY)	\$18,697	\$0	\$0
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$71,309	\$62,360	\$65,560

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$147,830	\$169,800	\$141,680
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$0	\$0	\$38,420
129	OTHER WAGES	\$0	\$1,090	\$0
131	TERMINAL PAY AND SICK LEAVE	\$6,771	\$5,500	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYERS SHARE)	\$11,518	\$12,970	\$13,780
143	RETIREMENT - CURRENT	\$4,860	\$6,540	\$15,560
146	WORKMEN'S COMPENSATION	\$452	\$630	\$630
147	UNEMPLOYMENT INSURANCE	\$71	\$110	\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0	\$500
211	POSTAGE, BOX RENT, ETC.	\$61	\$100	\$100
214	MAILING SERVICE	\$16,696	\$18,500	\$18,500
224	DUPLICATION	\$611	\$800	\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,763	\$2,500	\$3,000
237	ADVERTISING	\$50	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$2,462	\$2,000	\$3,000
252	LEGAL SERVICES	\$25	\$250	\$0
253	ACCOUNTING AND AUDITING SERVICES	\$8,001	\$5,000	\$6,600
253	OPEB EVALUATION	\$1,750	\$500	\$500
253	WATER/SEWER RATE STUDY	\$3,774	\$11,000	\$0
255	DATA PROCESSING SERVICES	\$10,142	\$12,000	\$14,500
259	OTHER PROFESSIONAL SERVICES	\$0	\$1,500	\$1,500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$2,000	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$200	\$200
283	OUT-OF-TOWN EXPENSE	\$0	\$400	\$400
285	STAFF LOCAL TRAVEL	\$89	\$450	\$450
310	OFFICE SUPPLIES AND MATERIALS	\$2,500	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$4,405	\$8,000	\$6,000
312	SMALL ITEMS OF EQUIPMENT	\$101	\$500	\$500
323	FOOD	\$0	\$0	\$0
326	CITY LOGO SHIRTS-CITY HALL	\$830	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$42	\$200	\$200
531	BUILDING & OFFICE RENTAL	\$25,000	\$25,000	\$30,000
532	LAND RENTAL	\$300	\$300	\$300
551	TRUSTEE FEES	\$365	\$500	\$2,000
555	BANK SERVICE CHARGES	\$1,044	\$1,200	\$1,200
556	BANK FEES DIRECT DEPOSIT	\$102	\$200	\$200
597	ADMINISTRATIVE COST - GENERAL FUND	\$0	\$0	\$0
599	PENALTIES FOR LATE FILING	\$0	\$0	\$0
612	BOND SALE EXPENSE	\$157,016	\$0	\$0
948	COMPUTER EQUIPMENT	\$2,551	\$3,800	\$460
	TOTAL ADMINISTRATION & GENERAL EXP.	\$411,183	\$298,840	\$304,890

WATER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$166,578	\$135,340	\$129,190
633	INTEREST ON BANK NOTES	\$300	\$0	\$5,640
636	INTEREST ON STATE LOANS	\$21,108	\$19,130	\$17,140
640	AMORTIZATION EXPENSE (AJE ONLY)	\$1,134	\$0	\$0
	TOTAL NON-OPERATING EXPENSES	\$189,121	\$154,470	\$151,970
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$173,957	\$209,640	\$236,100
	TOTAL INSURANCE EXP. - WATER	\$173,957	\$209,640	\$236,100
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$29,368	\$33,000	\$35,000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,748	\$3,050	\$3,000
513	LIABILITY	\$5,480	\$6,600	\$8,500
515	PROFESSIONAL LIABILITY	\$1,408	\$1,750	\$2,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,310	\$2,550	\$2,500
	TOTAL INSURANCE	\$40,314	\$46,950	\$51,000
	TOTAL WATER EXPENDITURES	\$2,747,054	\$2,929,600	\$3,046,820

SEWER FUND EXPENDITURES FY 2022-23		FY 2020-21	FY 2021-22	FY 2022-23
Account Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$108,433	\$128,050	\$205,630
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0	\$18,400	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$8,567	\$7,650	\$7,650
129	OTHER WAGES	\$800	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$3,339	\$5,000	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYERS SHARE)	\$8,576	\$11,920	\$15,730
143	RETIREMENT - CURRENT	\$3,732	\$6,390	\$17,770
146	WORKMEN'S COMPENSATION	\$5,018	\$7,500	\$7,500
147	UNEMPLOYMENT INSURANCE	\$106	\$190	\$190
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$200	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$47	\$100	\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$0	\$100	\$100
213	AUTOMOBILE LICENSES AND TITLE	\$9	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$100	\$1,300	\$1,300
237	ADVERTISING	\$58	\$50	\$50
241	ELECTRIC	\$16,925	\$16,000	\$16,000
245	TELEPHONE AND TELEGRAPH	\$191	\$420	\$500
251	MEDICAL, DENTAL, AND VITAL STATS	\$242	\$300	\$300
254	MOWING SERVICES	\$560	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$2,811	\$1,500	\$1,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$17,302	\$6,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$771	\$100	\$100
310	OFFICE SUPPLIES	\$223	\$150	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$232	\$800	\$800
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$500	\$500
323	FOOD	\$14	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$402	\$200	\$400
326	CLOTHING AND UNIFORMS	\$2,922	\$4,000	\$4,000
329	OTHER OPERATING SUPPLIES	\$771	\$700	\$700
331	GAS, OIL, DIESEL, GREASE	\$6,630	\$8,450	\$8,000
332	MOTOR VEHICLE PARTS	\$2,112	\$1,300	\$1,300
333	MACHINERY & EQUIPMENT PARTS	\$3,490	\$5,000	\$5,000
334	TIRES, TUBES, ETC.	\$1,415	\$1,100	\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$247	\$500	\$500
336	ELECTRICAL SUPPLIES	\$9	\$100	\$100
337	EXPLOSIVES	\$0	\$200	\$200
338	REPAIR PARTS FOR WATER/SEWER LINES	\$1,830	\$8,000	\$8,000
341	CONSUMABLE TOOLS	\$1,150	\$600	\$600
413	PRECAST CONCRETE SUPPLIES	\$0	\$6,000	\$4,000
416	CEMENT & CONCRETE SUPPLIES	\$78	\$1,000	\$1,000
421	STRUCTURAL STEEL & IRON	\$0	\$100	\$100
422	METAL PIPE & FITTINGS	\$0	\$100	\$100
441	PLASTIC PIPE	\$420	\$7,000	\$7,000
451	CRUSHED STONE	\$9,202	\$10,000	\$10,000
471	ASPHALT AND ASPHALT FILLER	\$1,501	\$2,000	\$2,000
541	PROVISION FOR DEPRECIATION	\$196,859	\$182,000	\$182,000
947	OFFICE EQUIPMENT	\$0	\$1,800	\$0
948	COMPUTER EQUIPMENT	\$384	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$3,591	\$0	\$0
	TOTAL SEWER COLLECTION (LINES)	\$411,069	\$456,020	\$520,820

SEWER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$119,060	\$101,530	\$149,930
112	SALARIES - PERM. EMPLOYEES OT	\$22,892	\$38,870	\$23,870
131	TERMINAL PAY AND SICK LEAVE	\$2,815	\$2,000	\$0
134	COVID-19 BONUS	\$0	\$1,500	\$0
141	OASI (EMPLOYERS SHARE)	\$10,748	\$11,180	\$11,470
143	RETIREMENT - CURRENT	\$4,598	\$5,380	\$12,950
146	WORKMEN'S COMPENSATION	\$3,906	\$5,200	\$5,200
147	UNEMPLOYMENT INSURANCE	\$112	\$150	\$150
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$48	\$300	\$300
235	MEMBERSHIPS, REGISTRATION	\$100	\$800	\$800
241	ELECTRIC	\$74,562	\$100,000	\$100,000
244	GAS	\$60	\$1,000	\$1,000
245	TELEPHONE AND TELEGRAPH	\$1,166	\$1,500	\$1,500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$457	\$200	\$200
254	ENGINEERING SERVICES	\$0	\$0	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$24,080	\$70,000	\$25,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$12,802	\$18,190	\$23,190
266	REPAIR & MAINT. BUILDINGS	\$1,264	\$2,000	\$2,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$160	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$101	\$500	\$500
285	STAFF LOCAL TRAVEL	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$1,381	\$1,800	\$1,800
312	SMALL ITEMS OF EQUIPMENT	\$918	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$406	\$200	\$1,200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$37,131	\$59,000	\$54,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$785	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$4,671	\$4,500	\$5,000
329	OTHER OPERATING SUPPLIES	\$1,020	\$1,500	\$1,500
331	GAS, OIL, DIESEL, GREASE	\$3,578	\$8,300	\$6,000
332	MOTOR VEHICLE PARTS	\$2,573	\$400	\$400
333	MACHINERY & EQUIPMENT PARTS	\$2,815	\$5,500	\$5,500
334	TIRES, TUBES AND ETC.	\$0	\$0	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$480	\$500	\$500
336	ELECTRICAL SUPPLIES	\$46	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$352	\$400	\$400
533	MACHINERY AND EQUIPMENT RENTAL	\$2,546	\$0	\$0
541	PROVISION FOR DEPRECIATION	\$102,309	\$102,000	\$102,000
561	NPDES PERMIT	\$6,380	\$6,230	\$6,230
598	PENALTIES	\$0	\$3,000	\$3,000
948	COMPUTER EQUIPMENT	\$1,280	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$7,721	\$6,100	\$9,000
	TOTAL SEWER TREATMENT & DISPOSAL	\$455,323	\$565,730	\$561,590

SEWER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52215	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$2,080	\$2,500	\$2,500
244	GAS	\$1,226	\$3,000	\$3,000
259	OTHER PROFESSIONAL SERVICES	\$897	\$1,550	\$1,550
266	REPAIR & MAINT. BUILDINGS	\$1,345	\$1,600	\$1,200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$442	\$400	\$200
329	OTHER OPERATING SUPPLIES	\$104	\$100	\$100
335	PAINTING AND PLUMBING SUPPLIES	\$29	\$50	\$50
929	ROOF REPLACEMENT AT FRONT AND SIDE	\$551	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$1,358	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$8,032	\$9,200	\$8,600

SEWER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$26,895	\$28,980	\$31,300
112	SALARIES - PERM. EMPLOYEES OT	\$1,394	\$100	\$100
131	TERMINAL PAY AND SICK LEAVE	\$2,051	\$2,000	\$0
134	COVID-19 BONUS	\$0	\$400	\$0
141	OASI (EMPLOYERS SHARE)	\$885	\$2,250	\$2,400
143	RETIREMENT - CURRENT	\$1,020	\$1,230	\$2,700
146	WORKMEN'S COMPENSATION	\$17	\$300	\$1,300
147	UNEMPLOYMENT INSURANCE	\$0	\$30	\$30
251	MEDICAL, DENTAL, VETERINARY	\$71	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$150
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$100
312	SMALL ITEMS OF EQUIPMENT	\$0	\$50	\$50
326	CLOTHING AND UNIFORMS	\$282	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$0	\$100	\$200
331	GAS, OIL, DIESEL, GREASE	\$879	\$2,200	\$2,200
332	MOTOR VEHICLE PARTS	\$147	\$400	\$200
334	TIRES, TUBES AND ETC.	\$0	\$0	\$0
341	CONSUMABLE TOOLS	\$0	\$0	\$0
	TOTAL CUSTOMER ACCT. & COLLECTION	\$33,641	\$38,790	\$41,330

SEWER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$86,126	\$97,120	\$80,320
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$0	\$0	\$25,620
129	OTHER WAGES	\$0	\$470	\$470
131	TERMINAL PAY AND SICK LEAVE	\$3,469	\$3,800	\$0
134	COVID-19 BONUS	\$0	\$950	\$0
141	OASI (EMPLOYERS SHARE)	\$6,687	\$7,410	\$8,100
143	RETIREMENT - CURRENT	\$2,827	\$3,660	\$9,150
146	WORKMEN'S COMPENSATION	\$261	\$360	\$360
147	UNEMPLOYMENT INSURANCE	\$42	\$70	\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$100	\$200	\$200
214	MAILING SERVICE	\$7,155	\$8,000	\$8,000
224	DUPLICATION	\$261	\$300	\$500
235	MEMBERSHIPS, REG. FEES, & TUITION	\$755	\$0	\$600
237	ADVERTISING	\$105	\$0	\$0
245	TELEPHONE	\$1,055	\$750	\$1,500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$11	\$100	\$0
252	LEGAL SERVICES	\$0	\$0	\$0
253	ACCOUNTING AND AUDITING SERVICES	\$4,668	\$9,000	\$4,500
253	OPEB EVALUATION	\$1,750	\$500	\$500
253	WATER/SEWER RATE STUDY	\$2,618	\$7,000	\$0
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$0	\$0	\$2,000
255	DATA PROCESSING SERVICES	\$4,339	\$4,500	\$6,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$3,000	\$1,500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$1,000	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$50	\$50
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$89	\$500	\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$1,081	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$1,881	\$3,000	\$3,000
312	SMALL ITEMS OF EQUIPMENT	\$67	\$1,000	\$1,000
323	FOOD	\$0	\$0	\$0
326	CITY LOGO SHIRTS-CITY HALL	\$831	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$18	\$100	\$100
531	BUILDING & OFFICE RENTAL	\$25,000	\$25,000	\$30,000
551	TRUSTEE FEES	\$0	\$50	\$50
555	BANK SERVICE CHARGES	\$0	\$0	\$200
556	DIRECT DEPOSIT FEES	\$68	\$100	\$100
612	BOND REFUNDING SALE EXPENSE	\$0	\$36,780	\$0
948	COMPUTER EQUIPMENT	\$1,360	\$1,580	\$230
	TOTAL ADMINISTRATION & GENERAL EXP.	\$152,625	\$219,250	\$188,520

SEWER FUND EXPENDITURES FY 2022-23				
Account Number	ACCOUNT NAME	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGETED
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$55,843	\$154,520	\$143,980
633	INTEREST ON BANK NOTES	\$0	\$0	\$2,410
636	INTEREST ON STATE LOANS	\$2,952	\$2,150	\$1,330
	TOTAL NON-OPERATING EXPENSES	\$58,795	\$156,670	\$147,720
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$117,872	\$132,900	\$145,920
	TOTAL INSURANCE EXP. - SEWER	\$117,872	\$132,900	\$145,920
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$15,299	\$17,200	\$17,500
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,752	\$2,000	\$2,500
513	LIABILITY	\$265	\$1,380	\$500
515	PROFESSIONAL LIABILITY	\$704	\$1,000	\$1,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,857	\$1,950	\$2,000
	TOTAL INSURANCE	\$19,877	\$23,530	\$23,500
	TOTAL SEWER EXPENDITURES	\$1,257,234	\$1,602,090	\$1,638,000
	TOTAL WATER/SEWER EXPENDITURES	\$4,004,288	\$4,531,690	\$4,684,820

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
		ACTUAL	ESTIMATED	BUDGETED
SOURCE OF FUNDS-WATER				
	OTHER FEDERAL GRANTS (FEMA PUBLIC ASSISTANCE-FLOODING)	\$12,084	\$18,560	\$0
	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$0	\$543,000
	LOAN PROCEEDS - CAPITAL OUTLAY NOTE	\$0	\$0	\$323,400
	ARC GRANT	\$0	\$0	\$50,000
	ARPA GRANT	\$0	\$0	\$0
	PEP GRANT	\$0	\$4,950	\$0
	BAD DEBTS	\$879	\$1,940	\$900
	INTEREST EARNINGS	\$1,174	\$1,325	\$1,500
	SALE OF VEHICLES AND EQUIPMENT	\$0	\$4,500	\$0
	OPERATING REVENUE - WATER	\$2,692,193	\$2,720,000	\$2,800,000
	FLAT RATE WATER SALES	\$36	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$89,270	\$68,000	\$92,000
	WATER CONNECT FEES	\$33,350	\$30,000	\$40,000
	WATER TAP FEES	\$24,895	\$41,340	\$50,000
	LINE EXTENSION CHARGES	\$111	\$350	\$200
	MISCELLANEOUS	\$39,967	\$33,000	\$40,000
	TOTAL REVENUES	\$2,893,959	\$2,924,065	\$3,941,100
	CAPITAL CONTRIBUTION FROM MONEY MARKET FOR CAPITAL OUTLAY-WATER	\$0	\$250,000	\$0
	SUBTOTAL SOURCES	\$2,893,959	\$3,174,065	\$3,941,100
	EXPENDITURES	(\$2,747,054)	(\$2,929,600)	(\$3,046,820)
	BUDGETED NET INCOME	\$146,904	\$244,465	\$894,280
	ADD DEPRECIATION EXPENSE	\$588,753	\$586,000	\$586,000
	TOTAL SOURCES	\$735,657	\$830,465	\$1,480,280
	USE OF FUNDS			
	WATER PLANT			
18178	BRAY VALVES AND POSITIONERS AND ACTUATORS	\$0	\$0	\$30,000
18178	CONTROL SYSTEM (W/ COMPUTERS & LICENSING) FOR PLANT SCADA	\$10,000	\$0	\$0
18140	REPLACE MEMBRANE IN TRAIN 4	\$0	\$73,980	\$0
18178	BACKWASH PUMP	\$0	\$7,000	\$0
18178	COMPUTER AND HMI UPGRADE	\$5,150	\$0	\$0
18178	UPGRADE BLEACH GENERATOR SYSTEM	\$0	\$71,500	\$0
	TOTAL WATER PLANT	\$15,150	\$152,480	\$30,000
	WATER DISTRIBUTION			
16540	WATER STORAGE TANK PROJECT(ARC)	\$0	\$0	\$100,000
16550	WATER DISTRIBUTION LINE (ARPA)	\$0	\$0	\$0
18178	PIPE STORAGE BUILDING	\$0	\$0	\$70,000
18178	BACKHOE	\$0	\$0	\$98,000
18178	TRACKLOADER	\$0	\$0	\$57,400
18178	DUMP TRUCK	\$0	\$0	\$49,000
18178	MINI EXCAVATOR	\$0	\$0	\$49,000
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$0	\$50,000
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$0	\$0	\$5,000
18178	AIR COMPRESSOR	\$0	\$12,000	\$0
18178	LEAK DETECTION PROGRAM	\$0	\$0	\$10,000
18178	VALVE REPLACEMENT SERVICES	\$0	\$0	\$15,000
18178	LARGE TAPPING MACHINE	\$11,964	\$0	\$0
18178	F550 DUMP TRUCK (DIESEL)	\$37,767	\$0	\$0
18178	CASE 590 SUPER N BACKHOE	\$0	\$87,500	\$0
18178	DRIVE UNIT/TAPMACHINE	\$0	\$6,300	\$0
18178	1 TON 4 x 4 TRUCK WITH UTILITY BED	\$0	\$36,400	\$0
18178	3/4 TON 4 x 4 TRUCK WITH UTILITY BED	\$0	\$31,500	\$0
18178	3/4 TON 4 x 4 TRUCK	\$0	\$31,500	\$0
18178	WATER/SEWER GIS	\$0	\$7,000	\$0
	TOTAL WATER DISTRIBUTION	\$49,731	\$212,200	\$503,400

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
		ACTUAL	ESTIMATED	BUDGETED
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$543,000
18178	BEACON SOFTWARE FOR HANDHELDS-PRIOR YEAR	\$2,353	\$1,000	\$0
18178	PICKUP TRUCK - PRIOR YEAR	\$0	\$7,300	\$0
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$2,353	\$8,300	\$543,000
	DEBT PAYMENTS - PRINCIPAL			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$0	\$0	\$32,580
23133	TM BOND - WATER LINE EXT./WATER TANK	\$93,999	\$0	\$0
23136	STATE LOAN-WATER PLANT PROJECT	\$249,240	\$251,220	\$253,210
23137	RUD LOAN #1-WATER PLANT PROJECT	\$59,313	\$0	\$0
23138	RUD LOAN #2-WATER PLANT PROJECT	\$21,207	\$0	\$0
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$205,000	\$205,000	\$215,000
23210	RD LOAN-WATER TANKS/WATER PLANT/WATER IMP	\$77,295	\$0	\$0
	TOTAL DEBT PAYMENTS	\$706,054	\$456,220	\$500,790
	TOTAL USE OF FUNDS	\$773,288	\$829,200	\$1,577,190
	INCREASE <DECREASE> IN CASH FLOW	(\$37,631)	\$1,265	(\$96,910)

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
		ACTUAL	ESTIMATED	BUDGETED
SOURCE OF FUNDS				
	RD GRANTS	\$41,033	\$0	\$0
	STATE GRANT-BLACK OAK SEWER EXTENSION	\$210,940	\$0	\$0
	LOAN PROCEEDS - STATE REVOLVING LOAN FUND	\$0	\$0	\$532,000
	LOAN PROCEEDS - CAPITAL OUTLAY NOTE	\$0	\$0	\$138,600
	INTEREST EARNINGS	\$1,174	\$1,325	\$1,500
	CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0
	SEWER SERVICE CHARGES	\$1,492,610	\$1,650,000	\$1,760,000
	SEWER TAP FEES	\$36,100	\$145,000	\$100,000
	GREASE TRAP FEES	\$10,600	\$10,000	\$11,000
	MISCELLANEOUS	\$2,716	\$500	\$500
	TOTAL REVENUES	\$1,795,173	\$1,806,825	\$2,543,600
	CAPITAL CONTRIBUTION-WATER/SEWER SAVINGS FOR JCID SEWER	\$0	\$85,780	\$0
	SUBTOTAL SOURCES	\$1,795,173	\$1,892,605	\$2,543,600
	EXPENDITURES	(\$1,257,234)	(\$1,602,090)	(\$1,638,000)
	BUDGETED NET INCOME	\$537,938	\$290,515	\$905,600
	DEPRECIATION EXPENSE	\$299,168	\$284,000	\$284,000
	TOTAL SOURCE OF FUNDS	\$837,106	\$574,515	\$1,189,600
USE OF FUNDS				
SEWER COLLECTION				
16518	HICKS ROAD SEWER EXTENSION COMPLETION	\$35,000	\$0	\$0
16585	BLACK OAK SEWER EXTENSION	\$195,570	\$0	\$0
16591	JC IND PARK SEWER EXTENSION	\$0	\$85,780	\$0
18278	PIPE STORAGE BUILDING	\$0	\$0	\$30,000
18278	BACKHOE	\$0	\$0	\$42,000
18278	TRACKLOADER	\$0	\$0	\$24,600
18278	DUMP TRUCK	\$0	\$0	\$21,000
18278	MINI EXCAVATOR	\$0	\$0	\$21,000
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$0	\$30,000
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$0	\$5,000
18278	AIR COMPRESSOR	\$0	\$12,000	\$0
18278	SEWER JET MACHINE	\$72,856	\$0	\$0
18278	F550 DUMP TRUCK (DIESEL)	\$25,178	\$0	\$0
18278	CASE 590 SUPER N BACKHOE	\$0	\$37,500	\$0
18278	DRIVE UNIT/TAPMACHINE	\$0	\$2,700	\$0
18278	1 TON 4 x 4 TRUCK WITH UTILITY BED	\$0	\$15,600	\$0
18278	3/4 TON 4 x 4 TRUCK WITH UTILITY BED	\$0	\$13,500	\$0
18278	3/4 TON 4 x 4 TRUCK	\$0	\$13,500	\$0
18278	WATER/SEWER GIS	\$0	\$3,000	\$0
	TOTAL SEWER COLLECTION	\$328,604	\$183,580	\$173,600
SEWER TREATMENT PLANT				
18278	DEWATERING BOX	\$39,644	\$0	\$0
18243	SHED FOR FORKLIFT	\$0	\$5,000	\$0
	TOTAL SEWER TREATMENT	\$39,644	\$5,000	\$0
SEWER ACCOUNTING/ADMINISTRATION				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$362,000
18278	BEACON SOFTWARE FOR HANDHELDS-PRIOR YEAR	\$1,009	\$500	\$0
18278	PICKUP TRUCK-PRIOR YEAR	\$0	\$7,300	\$0
18278	SCADA SYSTEM FOR LIFT STATIONS	\$0	\$0	\$170,000
18278	SUBMERSIBLE PUMPS (3)	\$0	\$0	\$15,000
18278	BLOWER MOTOR	\$0	\$0	\$10,000
	TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$1,009	\$7,800	\$557,000

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2022-23				
		FY 2020-21	FY 2021-22	FY 2022-23
		ACTUAL	ESTIMATED	BUDGETED
	DEBT PAYMENTS			
23221	CAPITAL OUTLAY NOTE	\$0	\$0	\$13,970
23135	RURAL DEVELOPMENT LOAN-SEWER PLT.	\$52,622	\$16,670	\$0
23142	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$0	\$35,000	\$70,000
23134	STATE LOAN-11-E SEWER EXTENSION	\$72,528	\$73,330	\$74,150
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$57,582	\$58,830	\$60,090
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$7,012	\$84,780	\$85,950
	TOTAL DEBT PAYMENTS	\$189,744	\$268,610	\$304,160
	TOTAL USE OF FUNDS	\$559,001	\$464,990	\$1,034,760
	INCREASE <DECREASE> IN CASH FLOW	\$278,106	\$109,525	\$154,840
	WATER FUND(DECREASE)/INCREASE	(\$37,631)	\$1,265	(\$96,910)
	SEWER FUND (DECREASE)/INCREASE	\$278,106	\$109,525	\$154,840
	WATER/SEWER FUND NET (DECREASE)/INCREASE	\$240,475	\$110,790	\$57,930