



ATOKA

Tennessee



Fiscal Year 2023 Budget

July 1, 2022 – June 30, 2023

Mayor W. Daryl Walker

Aldermen Barry Akin, Danny Feldmayer, Brett Giannini,
John Harber, Cody Pace, Christy Renfrow



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Office of the Town Administrator

EXECUTIVE SUMMARY

June 14, 2022

Honorable Mayor Walker, Aldermen and Citizens of Atoka,

I am respectfully submitting the Fiscal Year 2023 budget for the Town of Atoka. Each year, we have the responsibility to create a budget which defines and creates a spending plan for monies utilized for public safety, general activities and various essential functions of government as set forth by the Board of Mayor and Aldermen. The fiscal 2023 budget has been created from numerous hours of staff research and meetings, logic and frugality, as well as sound financial principles.

The Town of Atoka has a very bright future; one that will likely be filled with more growth in the very near future. We must be diligent with our financial plan and investments to enable Atoka to take hold of the enormous opportunity on our doorstep. The budget is one of many steps to move Atoka into a more vibrant, sustainable future.

The budget is designed to fund the essential needs of the Town for the coming fiscal year and also provide for future needs and opportunities. There are no guarantees, however, there are some certainties; road and utility infrastructure must be improved and upgraded, begin executing the town's Long-Range Comprehensive Plan and increase public safety and general equipment and personnel capabilities.

The budget committee consists of two Aldermen serving as Finance and Administration Liaisons, Department Directors, and Town Staff. After several staff meetings and budget drafts, a few public Finance and Administration work sessions, a final draft version was presented to the entire Board of Mayor and Aldermen for consideration.

The budget committee worked through numerous issues, such as, infrastructure improvements, public health, safety, and welfare, emergency services and recreation. All these services are critical to the citizens of Atoka. By asking how the Town can continue to provide for these services, each category was scrutinized and revised to address the revenue constraints.

EXECUTIVE SUMMARY cont.-

The committee worked from some basic policies and expectations among other considerations:

- Develop the Fiscal Year 2023 budget supporting and funding day-to-day essential operations, citizen services, and public safety
- Identify appropriate, real-world estimates on revenues and expenditures
- The Town must plan for future growth
- Provide initial funding toward the implementation of the town's Long-Range Comprehensive Plan
- Increase staffing levels across most departments

Major Departments and Funds-

- Administration
 - Fiscal Year 2022 achieved more budgetary detail in both revenue and expense line items.
 - Staffing levels have been increased to support Atoka's growth and needs of citizens and administrative functions and efficiency.
- Police Services
 - The Town is adding an additional full-time police officer to the department.
 - Officer safety and training remains critical. Funding of this component remains in place while the department continues to identify resources to utilize inter-agency training, communication and cooperation.
 - General fund and drug seizure funds will be used to purchase three new police vehicles further updating the department's fleet.
- Fire Protection
 - The Town is adding an additional full-time firefighter to the department.
 - The Town has executed an agreement to purchase a new Sutphen Quint Aerial Fire Apparatus. The Town exercised a capital outlay note and utilized assigned on-hand funds of over \$200,000 to obtain pre-payment savings of over \$32,000. Fiscal Year 2023 begins funding the repayment of the debt service with an expected delivery in the first quarter of 2023.
 - Planned savings towards replacement of the town's 2013 Pumper and brush truck.
- Parks and Recreation
 - Parks and Rec programs and services remain funded and continue to improve. Atoka Softball and Atoka Soccer are at or above record registrations.
 - Some park facilities will receive some improvements.

EXECUTIVE SUMMARY cont.-

- Planning and Inspection

- The Town selected a firm to conduct a Long-Range Comprehensive Plan in Fiscal Year 2022 and has been acquiring public input ever since. The plan will allow the Town to determine and identify future land use, growth, infrastructure needs, recreation, etc. The plan is critically important, and the Town has provided \$50,000 to begin implementing the plan once completed.
- The Town continues to budget for a professional Planner as head of the department. The Planner will provide planning, zoning, and land development reviews to execute the long-range plan. Engineering support will continue to be provided from our current engineering provider.

- Highways and Streets

- Repair and Maintenance of Roads and Streets has been increased to \$300,000; an increase over previous general fund levels. This increase in funding will supplement State Street Aid to improve road infrastructure.
- A crack sealing machine has been identified as a need to extend the life of town roads and streets. It is expected to be purchased from State Street Aid.

- State Street Aid

- Road infrastructure needs to be improved.
- A crack sealing machine will be purchased from State Street Aid.

We are living in truly uncertain times. Through the FY 23 budget, the town determines its financial plan and creates this plan in good faith for the needs of its citizens.

Atoka is my home, and my sincere thanks go out to Town Staff and the Board of Mayor and Aldermen for their dedication to serve the citizens of Atoka, as well as their continued help and support.

Respectfully,



Marc Woerner
Town Administrator

Fiscal Year 2023 – All Funds

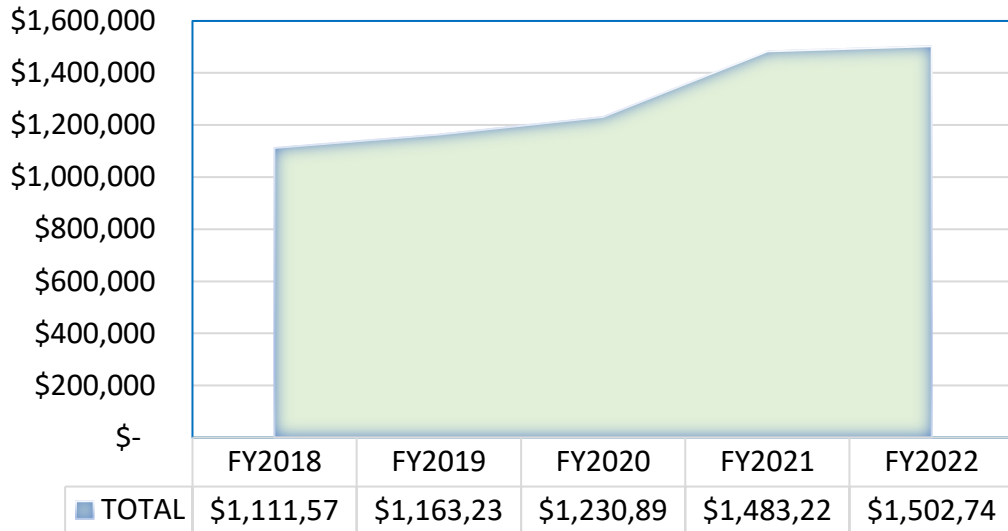
	<u>Estimated Revenue</u>	<u>Estimated Expenditures</u>
General Fund Budget	\$ 7,296,604	\$ 7,244,306
Water Fund Budget	\$ 1,259,538	\$ 1,259,535
Sewer Fund Budget	\$ 1,362,637	\$ 1,362,637
Solid Waste	\$ 670,782	\$ 655,000
State Street Aid	\$ 358,946	\$ 358,946
Drug Fund	\$ 57,672	\$ 57,672
Total – All Funds	\$ 11,006,179	\$ 10,938,096

General fund revenues provide support and funding for all departments from Administration to Public Works, including a 4% Cost of Living Adjustment. Largely, general fund revenues come from property assessments, and sales taxes. According to the 2020 census, Atoka has increased in population to just over 10,000 residents. Additional homes and residents bring new friends and neighbors, but also the need for more essential services, public safety and infrastructure. All those essential services and infrastructure needs are provided by town staff and equipment and are funded through various means. Generally, most people feel that new homes bring in a lot of revenue for the town, and they do, however, the reality is that the amount of revenue generated by new homes is not enough to provide the essential services and maintenance of infrastructure that most of our citizens expect.

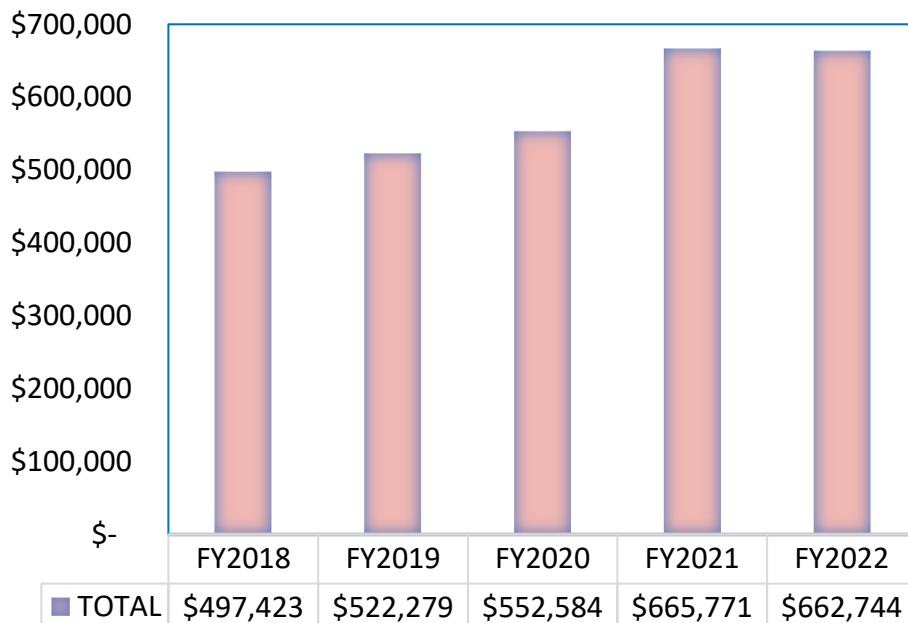
Sales tax is one of the ways that services and infrastructure are funded. As you can see from the charts below, your spending habits contribute to the overall general fund revenues *IF* you shop local or online. Recently, the state legislature reduced the total sales limits for online purchases. Essentially, the reduced sales limit increased the revenue to the town. There is also a local sales tax that provides a funding source for your Atoka Fire Department.

SALES TAX REVENUE

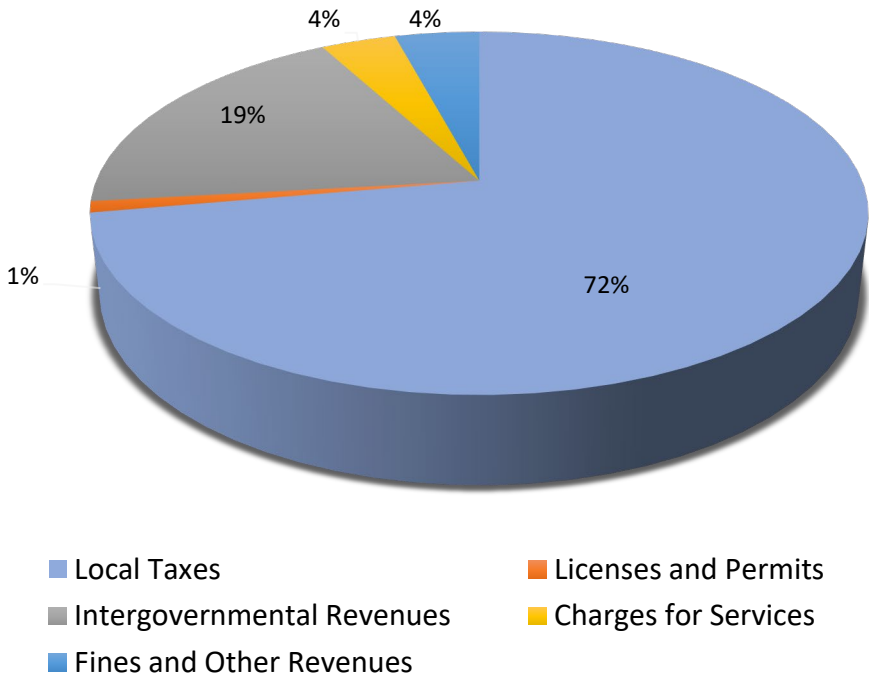
* FY 22 only reflects receipts thru May 2022, one month left to collect

**SALES TAX – FIRE PROTECTION REVENUE**

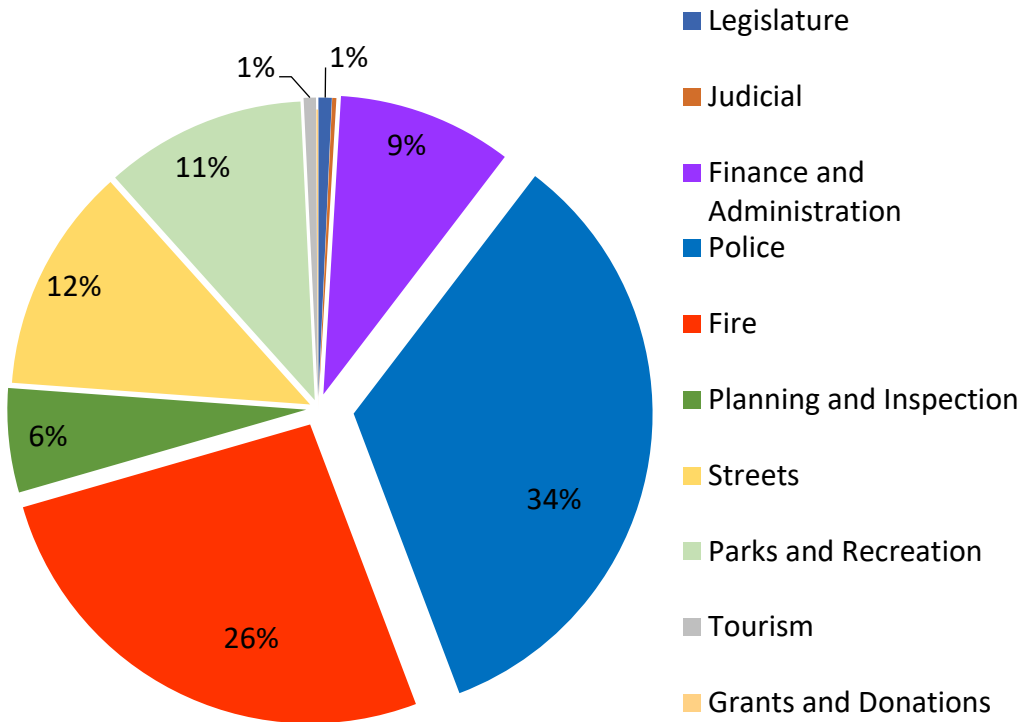
* FY 22 only reflects receipts thru May 2022, one month left to collect



GENERAL FUND REVENUE ANALYSIS



GENERAL FUND EXPENSE ANALYSIS



DEBT ANALYSIS

* As of June 30, 2021, Audited

Governmental Activities	Current Balance	2023 Annual Payment	Maturity
Variable Rate Local Government 2015	\$ 4,539,502	\$ 298,962	2036
Pooled Financing Revenue 2008- 46%	\$ 341,118	\$ 15,424	2037
Business-Type Activities	Current Balance	2023 Annual Payment	Maturity
Water and Sewer Revenue & Tax 2004	\$ 522,958	\$ 41,051	2033
Pooled Financing Revenue 2008 - 54%	\$ 401,124	\$ 18,107	2037
State Revolving Fund Loan 2009	\$ 1,378,779	\$ 130,279	2032

PROPERTY ASSESSMENT

* Source – Tipton County Property Assessor

Frequently Asked Questions:

1. How do I know what my property tax will be?
 - a. There are four components of property tax – Appraised Value, Assessment Ratio, Assessed Value, and Tax Rate.
 - b. The **APPRAISED VALUE** for each taxable property in a county is determined by the county property assessor.
 - c. The **ASSESSMENT RATIO** for each different class of property is established by the Tennessee Constitution, Article 2, Section 28 and Tennessee Code Annotated 67-5-801.
 - d. The **ASSESSED VALUE** is calculated by multiplying the appraised value by the assessment ratio.
 - e. The **TAX RATE** for each municipality is set by its legislative body based on the amount of monies budgeted to fund the provided services. The rates can vary based on the level of determined services.

<u>Real Property Ratio</u>	<u>Property Classification</u>
25%	Residential/Farm
40%	Commercial/Industrial
55%	Public Utility
<u>Tangible Personal Property Ratio</u>	<u>Property Classification</u>
30%	Commercial/Industrial
55%	Public Utility

PROPERTY ASSESSMENT – continued

- Source – Tipton County Property Assessor
https://www.tiptonco.com/government/property_assessor/frequently_asked_questions/index.php

The example below is for a typical residential property with an *Appraised Value* of \$205,339*:

*\$205,339 is the average appraised value in Atoka per Assessor's Office

\$ 205,339 and the current Atoka Tax Rate : \$.98 per \$100 of assessed value or .0098

Step 1:

Multiply the Appraised Value times the *Assessment Ratio*

\$ 205,339 X 25 % = \$ 51,335

This gives you the property's *Assessment Value*

Step 2:

Multiply the Assessment Value times the Tax Rate

\$ 51,335 X (0.98/100) = \$ 503.08

or

\$ 51,335 X .0098 = \$ 503.08

This gives you the amount of the Atoka municipal property tax bill for this particular property.

The billing amount you receive on your actual tax bills may vary slightly based on the method used for rounding.

Performing the same calculation at the new \$1.03 per \$100 of assessed value or .0103

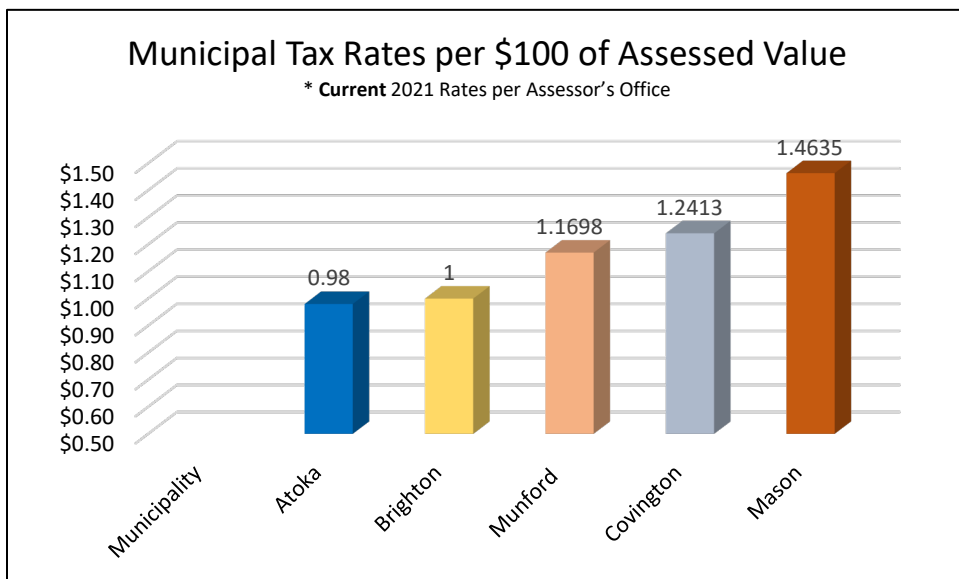
Multiply the Assessment Value times the Tax Rate

\$ 51,335 X (1.03/100) = \$ 528.75

or

\$ 51,335 X .0103 = \$ 528.75

Difference - \$528.75 (new) minus \$503.08 (old) = \$25.67/12 = \$2.14 per month





BUDGET PROCESS

The Atoka Town Budget is the product of numerous hours of work by Department Directors, Staff and Elected Officials. The budget process began with budget committee meetings among Staff and Directors, reviewing actual and previous years-to-date figures. Once budgetary needs were identified and scrutinized line-by-line, a draft was presented to the Finance and Administration liaisons for discussion. The budget continued to be scrutinized line by line and revised over subsequent meetings and budget workshops into what you see today. Once a budget has been advertised and sustained public review, it shall receive two considerations by the Board of Mayor and Aldermen and adopted at a public meeting.

FY23 - FINAL BUDGET

06/14/2022

General Fund Revenues		FY 2023
31200	Tax - Local Tax - \$239,616,896 assessment 4/4/2022	\$ 2,468,054
31250	Interest-Prop Tax	\$ 11,000
31500	Property Maintenance Liens	\$ 1,000
31610	Local Sales Tax - Co. Trustee	\$ 1,655,540
31611	Local Opt. Sales Tax- Fire Protection	\$ 730,519
31710	Wholesale Beer Tax	\$ 210,253
31720	Wholesale Liquor Tax	\$ 162,000
31911	Munford Gas Franchise Fee	\$ 25,222
31912	Cable TV Franchise Tax	\$ 3,995
31920	Occupancy Tax - Hotel Motel - Tourism Use	\$ 48,000
32300	Business Licenses	\$ 750
32610	Building Permits	\$ 60,000
32690	Other Licenses & Permits	\$ 2,400
32700	Planning Fees	\$ 10,000
33100	Federal Grants -	\$ -
33101	Federal Grant -	\$ -
33280	State Grants	\$ -
33400	State Grants	\$ -
33401	State Grant Local Support - state covid	\$ -
33410	State Law Enforcement Education	\$ 15,000
33415	Grant-Fire Supplement	\$ 11,200
33510	State Sales Tax	\$ 1,123,683
33512	Telecom Sales Tax	\$ 650
33520	State Income Tax - Hall Tax Phased out	\$ -
33530	State Beer Tax - Moved/Included in 33510	\$ -
33540	State Alcoholic Beverage Tax	\$ 18,500
33552	Petroleum Special	\$ 18,800
33553	Gas 3 cent add	\$ -
33554	Gas Tax 2017	\$ -
33555	Gas Tax 1989	\$ -
33591	Gross Receipts - TVA	\$ 100,000
33595	Sportsbetting Payment - STofTN	\$ 10,200
33710	Grant-Tipton County Fire	\$ 44,127
33711	Tipton County Community Svc	\$ 5,000
34610	Safe Night Out-Donations/Grants	\$ 5,400
34611	Special Events -Donations/Sales	\$ 4,000
34733	Small Events	\$ 5,500
34740	Little Sports/Blastball	\$ 10,600
34741	Camps/Classes - Old amount Being separated into separate lines 34610-34744	\$ 14,000
34742	Adult Recreational Programs	\$ 6,000
34743	Program Fees - Soccer	\$ 46,200
34744	Program Fees - Softball	\$ 75,000
34745	Park And Recreation Concessions	\$ 60,000
34746	Park/Rec-BBQ Festival	\$ 52,711
34747	Park/Rec-Facility Rental	\$ 2,500
34748	Splash Pad Fees	\$ 4,000
35100	City Court Revenue - make inactive - Moved to 35110	
35110	City Court Fines And Costs	\$ 45,000
35120	E-Citations fee	\$ 1,300
35160	Court Fines And Costs From County	\$ 6,500
35170	Resource Officer - Police	\$ 35,000
36100	Interest Income	\$ 12,000
36350	Insurance Recoveries	\$ -
36555	Misc Revenue - \$15k DEA	\$ 25,000
36900	Loan Proceeds	\$ -
36967	Operating Transfer from Solid Waste Operational Costs	\$ 150,000
TOTAL Revenues		\$ 7,296,604

GENERAL FUND EXPENDITURES		FY 2023
41100	Legislative	
111	Salaries - Permanent Employees - Regular	\$ 18,000
141	Oasi (Employer's Share)	\$ 2,000
147	Unemployment Insurance	\$ -
161	Board And Committee Members - BoMA, PC, BZA	\$ 23,000
220	Printing, Duplicating, Typing, And Binding	\$ -
235	Memberships, Registration Fees, And Tuition - Training	\$ 5,200
239	MTAS/Mun League	\$ -
252	Prof Services Legal	\$ -
280	Training & Travel	\$ 800
299	Sundry	\$ 3,000
326	Uniforms and Clothing	
	SUBTOTAL Legislative	\$ 52,000
41200	Judicial	
111	Salaries - Permanent Employees - Regular	\$ 4,200
292	Software and Website	
734	Fines and Violations	\$ 12,000
	SUBTOTAL Judicial	\$ 16,200
41500	Financial Administration	
111	Salaries - Permanent Employees - (HR Gen, Dep Rec - 50% admin, Ops Clerk 50% admin, AP/AR Tax - 100%, ATTA - 50%)	\$ 267,922
113	Salaries - Overtime	\$ 250
132	Bonus Pay - Longevity	\$ 2,000
141	Oasi (Employer's Share)	\$ 9,500
142	Hospital And Health Insurance	\$ 38,000
143	Employee Retirement Plan - Current	\$ 11,000
147	Unemployment Insurance	\$ 150
149	Other Employer Contributions FSA	\$ 2,500
211	Postage, Box Rent, Etc.	\$ 1,750
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 9,000
231	Publication of Formal and Legal Notices	\$ 400
233	Subscriptions to Newspapers and Periodicals	\$ 100
235	Memberships, Registration Fees, And Tuition - Training	\$ 10,000
237	Atoka Beautification	\$ 10,000
240	Utility Services	\$ 1,000
241	Electric	\$ 25,500
242	Water	\$ 400
243	Sewer	\$ 400
244	Gas	\$ 500
245	Telephone and Other Communications	\$ 10,000
250	Professional Services	\$ 1,000
252	Prof Services Legal	\$ 15,000
253	Accounting and Auditing Services	\$ 15,000
254	Architectural, Engineering, and Landscaping Services - Safe Room	\$ 1,700
255	Data Processing Support Charges - E-Commerce	\$ 1,000
256	Consultant Services - IT	\$ 25,000
261	Repair and Maintenance Motor Vehicles	\$ 2,000
262	Repair and Maintenance Other Machinery and Equipment	\$ -
265	Repair and Maintenance Grounds	\$ 1,000
266	Repair And Maintenance Buildings - Janitorial Services	\$ 22,000
280	Travel & Accommodations	\$ 10,000

GENERAL FUND EXPENDITURES		FY 2023
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -
287	Meals and Entertainment	\$ 1,500
290	Other Contractual Services - FSA Admin	\$ 1,800
292	Software & Website	\$ 20,000
297	Mixed Drink County Portion	\$ 9,000
299	Sundry	\$ 16,000
310	Office Supplies And Materials	\$ 10,000
311	Office Stationary and Forms	\$ 725
312	Small Items of Equipment	\$ 3,000
322	Chemical, Laboratory, and Medical Supplies	\$ 200
324	Household and Janitorial Supplies	\$ 4,500
326	Uniforms and Clothing	\$ 700
330	Repair and Maintenance Supplies	\$ 1,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 1,500
332	Motor Vehicle Parts & Repairs	\$ 1,000
333	Equipment Maintenance	\$ 1,000
510	Liability Insurance - Life Insurance	\$ 440
511	General Liability Insurance	\$ 4,000
514	Surety Bonds - Officials and Employees	\$ 500
515	Workers Compensation Insurance	\$ 4,700
520	Property Insurance	\$ 2,500
620	Principal	\$ 92,400
630	Interest	\$ 13,488
900	Capital Outlay	
	SUBTOTAL Financial Administration	\$ 684,025
42100	Police Patrol	
111	Salaries - Permanent Employees - 1 new officer, Capt and Lt to "exempt" no OT	\$ 1,275,145
113	Salaries - Overtime	\$ 40,000
114	Salaries - Overtime - DEA	\$ 15,000
132	Bonus Pay - Longevity	\$ 8,000
141	Oasi (Employer's Share)	\$ 100,000
142	Hospital And Health Insurance	\$ 255,000
143	Employee Retirement Plan - Current	\$ 100,000
147	Unemployment Insurance	\$ 1,500
149	Other Employer Contributions FSA	\$ 4,000
211	Postage, Box Rent, Etc.	\$ 400
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 4,500
231	Publication of Formal and Legal Notices	\$ -
233	Subscriptions to Newspapers and Periodicals	\$ -
235	Memberships, Registration Fees, And Tuition - Training	\$ 25,000
240	Utilities - Cell Phone Reimbursement	\$ 2,400
241	Electric	\$ 22,000
242	Water	\$ 225
243	Sewer	\$ 250
244	Gas	\$ 1,500
245	Telephone and Other Communications	\$ 24,500
249	911 Dispatch Services - Make inactive moving to 290	\$ -
251	Medical, Dental, Veterinary Services	\$ -
252	Legal Services	\$ 2,500
256	Consultant Services - IT	\$ 6,000
261	Repair and Maintenance Motor Vehicles	\$ 30,000
262	Repair and Maintenance Other Machinery and Equipment - BWCs and Tasers	\$ 5,000
266	Repair And Maintenance Buildings - Janitorial Services	\$ 20,000
280	Travel and Accommodations	\$ 5,000
282	Employee Automobile Allowance - Mileage Reimbursement	\$ 300

GENERAL FUND EXPENDITURES		FY 2023
287	Meals and Entertainment	\$ 1,750
290	Other Contractual Services - 911 Dispatch	\$ 55,000
292	Software & Website - Watson Software	\$ 40,000
299	Sundry	\$ 3,000
310	Office Supplies And Materials	\$ 8,000
311	Office Stationary and Forms	\$ -
312	Small Items of Equipment - Taser Support, E-Tix, 5 Radios, 2 Tasers	\$ 23,000
320	Operating Supplies and Equipment -	\$ 18,000
322	Chemical, Laboratory, and Medical	\$ 4,000
324	Household and Janitorial Supplies	\$ 1,600
326	Uniforms and Clothing	\$ 21,000
327	Firearms Supplies	\$ 3,500
330	Repair and Maintenance Supplies	\$ 1,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 48,000
332	Motor Vehicle Parts & Repairs	\$ 30,000
510	Liability Insurance - Life Insurance	\$ 3,000
511	General Liability Insurance	\$ 30,000
514	Surety Bonds - Officials and Employees - Court Clerk	\$ 100
515	Workers Compensation Insurance	\$ 41,000
520	Property Insurance	\$ 3,500
620	Principal	\$ 105,600
630	Interest	\$ 15,415
900	Capital Outlay - 1 Vehicle Purchased Outright - 2 from Drug Fund	\$ 48,000
	SUBTOTAL Police Patrol	\$ 2,452,685
42200	Fire Protection And Control	
111	Salaries - Permanent Employees - Includes 1 new hire	\$ 910,720
113	Salaries - Overtime	\$ 100,000
132	Bonus Pay - Longevity	\$ 5,800
141	Oasi (Employer's Share)	\$ 73,000
142	Hospital And Health Insurance	\$ 180,000
143	Employee Retirement Plan - Current	\$ 70,000
147	Unemployment Insurance	\$ 1,000
149	Other Employer Contributions FSA	\$ 1,800
211	Postage, Box Rent, Etc.	\$ 100
220	Printing, Duplicating, Typing, And Binding	\$ 500
231	Publications of Formal and Legal Notices	
233	Subscriptions to Newspapers and Periodicals	\$ 250
235	Memberships, Registration Fees, And Tuition - Training	\$ 24,000
240	Utility Services - Cell Phone Reimbursement	\$ 2,600
241	Electric	\$ 13,000
242	Water	\$ 1,000
243	Sewer	\$ 1,500
244	Gas	\$ 1,100
245	Telephone and Other Communications	\$ 9,000
248	Sanitation Fee	\$ 170
249	911 Dispatch Services - Make inactive moving to 290	\$ -
250	Professional Services	\$ 250
251	Medical, Dental Services - Pre-Employment	\$ 1,000
252	Professional Services Legal	
256	Consultant Services - IT	\$ 7,500
261	Repair and Maintenance Motor Vehicles	\$ 5,000
262	Repair and Maintenance Other Machinery and Equipment	\$ 1,000
265	Repair And Maintenance Grounds	\$ 12,000
266	Repair And Maintenance Buildings - Janitorial	\$ 18,000
280	Travel and Accomodations	\$ 3,500

FY23 GENERAL FUND BUDGET
06/14/2022

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GENERAL FUND EXPENDITURES		FY 2023
282	Employee Automobile Allowance - Mileage Reimbursement	\$ 300
287	Meals and Entertainment	\$ 500
290	Other Contractual Services - Medical Director, 911 Dispatch	\$ 21,000
292	Software & Website - ESO Reporting Software	\$ 5,600
299	Sundry	\$ 5,000
310	Office Supplies And Materials	\$ 5,000
311	Office Stationary and Forms	\$ 200
312	Small Items of Equipment - \$10k small tools for new aerial app	\$ 11,000
320	Operating Supplies - Turnout Gear, Medical, Hose, Ladders, Pumps, 6 new Radios	\$ 66,000
322	Chemical, Laboratory, and Medical Supplies	\$ 10,000
324	Household and Janitorial Supplies	\$ 3,000
326	Uniforms and Clothing	\$ 16,000
330	Repair and Maintenance Supplies	\$ 10,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 15,000
332	Motor Vehicle Parts & Repairs	\$ 30,000
333	Equipment - Large Tool Maintenance and Certifications	\$ 5,000
510	Liability Insurance - Life Insurance	\$ 2,000
511	General Liability Insurance	\$ 8,300
515	Workers Compensation Insurance	\$ 29,000
520	Property Insurance	\$ 4,700
620	Principal - Includes Aerial Apparatus Repayment	\$ 126,000
630	Interest - Includes Aerial Apparatus Repayment	\$ 22,213
900	Capital Outlay - Extracation Equipment - \$15k, Brush Truck - \$25k, Pumper - \$25k per yr for 10 yrs	\$ 65,000
	SUBTOTAL Fire Protection And Control	\$ 1,904,603
42400	Planning & Inspection	
111	Salaries - Permanent Employees - Regular - Building Inspector/Code Official, Planner, Planning Clerk	\$ 176,750
113	Salaries - Overtime	\$ 200
132	Bonus Pay - Longevity	\$ 225
141	Oasi (Employer's Share)	\$ 6,000
142	Hospital And Health Insurance	\$ 35,000
143	Employee Retirement Plan - Current	\$ 7,000
147	Unemployment Insurance	\$ 100
149	Other Employer Contributions FSA	\$ 800
211	Postage, Box Rent, Etc.	\$ 700
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 1,500
231	Publication of Formal and Legal Notices	\$ 200
233	Subscriptions to Newspapers and Periodicals	\$ -
235	Memberships, Registration Fees, And Tuition - Training	\$ 2,000
240	Utility Services	\$ 1,000
245	Telephone and Other Communications	\$ 1,300
250	Professional Services	\$ 2,000
252	Legal Services	\$ 3,000
254	Architectural, Engineering, and Landscaping Services	\$ 70,000
256	Consultant Services - IT	\$ 1,500
257	Planning and Zoning Services \$15k - inc. FY23 Long Range Comp Plan Implementation \$50k	\$ 65,000
258	Code Enforcement and Property Maintenance	\$ 10,000
261	Repair and Maintenance Motor Vehicles	\$ 500
262	Repair and Maintenance Other Machinery and Equipment	\$ -
266	Repair and Maintenance Buildings & Janitorial	\$ 200
280	Travel and Accommodations	\$ 2,200
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -
287	Meals and Entertainment	\$ 300
292	Software & Website	\$ 2,500
299	Sundry	\$ 300
310	Office Supplies And Materials	\$ 4,000

GENERAL FUND EXPENDITURES		FY 2023
311	Office Stationary and Forms	\$ -
312	Small Items of Equipment	\$ 1,300
320	Operating Supplies	\$ 2,000
324	Household and Janitorial Supplies	\$ -
326	Uniforms and Clothing	\$ 1,500
330	Repair and Maintenance Supplies - Moved to 258	\$ -
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,000
332	Motor Vehicle Parts & Repairs	\$ 2,000
510	Liability Insurance - Life Insurance	\$ 200
511	General Liability Insurance	\$ 2,000
515	Workers Compensation Insurance	\$ 2,300
900	Capital Outlay	\$ -
SUBTOTAL Planning & Inspection		\$ 407,575
43100	Highways And Streets	
111	Salaries - Permanent Employees	\$ 166,650
113	Salaries - Overtime	\$ 3,500
114	Salaries - Sewer Ot - inactive moved to sewer fund	\$ -
132	Bonus Pay - Longevity	\$ 1,200
141	Oasi (Employer's Share)	\$ 17,000
142	Hospital And Health Insurance	\$ 35,000
143	Employee Retirement Plan - Current	\$ 15,000
147	Unemployment Insurance	\$ 200
149	Other Employer Contributions FSA	\$ 1,400
211	Postage, Box Rent, Etc.	\$ 100
220	Printing, Duplicating, Typing, And Binding - Advertising	\$ 1,000
231	Publication of Formal and Legal Notices	\$ 1,000
235	Memberships, Registration Fees, And Tuition - Training	\$ 4,500
237	Atoka Beautification	
240	Utility Services, Cell Phone Reimbursement	\$ 1,000
241	Electric	\$ 2,000
242	Water	\$ 200
243	Sewer	\$ 200
244	Gas	\$ 100
245	Telephone and Other Communications	\$ 5,000
247	Street Lighting (Electric And Maint.)	\$ 63,000
249	Other Utility Services - Traffic Signals Electric	\$ 2,000
250	Professional Services	\$ 1,000
252	Prof Services Legal	\$ 1,000
254	Architectural, Engineering, and Landscaping Services	\$ 45,000
256	Consultant Services - IT	\$ 1,500
260	Repair And Maintenance Services	\$ 500
261	Repair and Maintenance Motor Vehicles	\$ 2,000
262	Repair and Maintenance Other Machinery and Equipment	\$ 2,000
264	Repair and Maintenance Traffic Lights	\$ 2,000
266	Repair And Maintenance Buildings	\$ 4,000
268	Repair and Maintenance Roads and Streets	\$ 300,000
271	Stormwater and Drainage	\$ 7,000
280	Travel and Accommodations	\$ 100
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -
287	Meals and Entertainment	\$ -
292	Software & Website - GIS Fees	\$ 1,850
299	Sundry	\$ 500
310	Office Supplies And Materials	\$ 1,000
312	Small Items of Equipment	\$ 500
322	Chemical, Laboratory, and Medical Supplies	

GENERAL FUND EXPENDITURES		FY 2023
324	Household and Janitorial Supplies	\$ 3,500
326	Uniforms and Clothing	\$ 3,000
330	Repair and Maintenance Supplies	\$ 30,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 15,000
332	Motor Vehicle Parts & Repairs	\$ 20,000
333	Equipment Maintenance	\$ 15,000
342	Sign Parts and Supplies	\$ 5,000
344	Safety Supplies	\$ 1,000
451	Crushed Stone	\$ 5,000
452	Gravel and Sand	\$ 3,500
453	Dirt and Topsoil	\$ -
471	Asphalt and Asphalt Filler	\$ 10,000
472	Concrete	\$ -
510	Liability Insurance - Life Insurance	\$ 300
511	General Liability Insurance	\$ 5,800
515	Workers Compensation Insurance	\$ 8,600
520	Property Insurance	\$ 2,600
620	Principal - Bond Series 2008 - Rosemark	\$ 14,720
630	Interest - Bond Series 2008 -Rosemark	\$ 1,088
900	Capital Outlay - Tipton Rd Bridge - \$50k for 5 years	\$ 50,000
902	Walker Parkway Extension	
SUBTOTAL Highways And Streets		\$ 884,108
44200	Parks And Recreation	
111	Salaries - Permanent Employees - Regular	\$ 192,910
112	Seasonal Employee Salaries	\$ 64,000
113	Salaries - Overtime	\$ 4,000
117	Salaries - Parks Ot - make inactive moved to 113	
132	Longevity Bonus	\$ 700
141	Oasi (Employer's Share)	\$ 14,000
142	Hospital And Health Insurance	\$ 58,000
143	Retirement - Current	\$ 11,600
147	Unemployment Insurance	\$ 600
149	Other Employer Contributions FSA	\$ 700
220	Printing, Duplicating, Typing, And Binding	\$ 1,200
231	Publication of Formal and Legal Notices	\$ 400
233	Subscriptions to Newspapers and Periodicals	\$ 150
235	Memberships, Registration Fees, And Tuition - Training	\$ 2,000
240	Utilities, Cell Phone Reimbursement	\$ 2,200
241	Electric	\$ 27,000
242	Water	\$ 9,000
243	Sewer	\$ 1,800
244	Gas	\$ 200
245	Telephone and Other Communications	\$ 5,000
246	Scout Hut Utilities & Telephone	\$ 2,000
248	Sanitation Fee	\$ 7,800
250	Professional Services - Engineering	\$ 7,000
252	Professional Services - Legal	\$ 250
254	Architectural, Engineering, and Landscaping Services	\$ 2,000
255	Data Processing Support Charges - E-Commerce	\$ -
256	Consultant Services - IT	\$ -
261	Repair and Maintenance Motor Vehicles	\$ 2,000
262	Repair and Maintenance Other Machinery and Equipment	\$ 1,000
265	Repair and Maintenance Grounds and Ground Improvements	\$ 20,000
266	Repair And Maintenance Buildings	\$ 10,000
270	Splash Pad Repair and Maintenance	\$ 6,000

GENERAL FUND EXPENDITURES		FY 2023
280	Travel and Accommodations	\$ 1,400
282	Employee Automobile Allowance - Mileage Reimbursement	\$ 200
287	Meals and Entertainment	\$ 1,000
292	Software & Website	\$ 7,500
299	Sundry - Drug Screening	\$ 500
310	Office Supplies And Materials	\$ 1,500
311	Office Stationary and Forms	\$ 100
312	Small Items of Equipment	\$ 1,000
320	Operating Supplies	\$ -
324	Household and Janitorial Supplies	\$ 5,200
326	Uniforms and Clothing	\$ 2,500
329	Field Maintenance Supplies	\$ 12,000
330	Maintenance & Repair Supplies	\$ 10,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 5,600
332	Motor Vehicle Parts & Repairs	\$ 2,000
333	Equipment Maintenance	\$ 1,500
342	Sign Parts and Supplies	\$ 1,000
346	Scout Hut Operations & Maint.	\$ 500
380	Programs - Camps and Classes	\$ 12,000
381	Concessions Credit Card Fee - E-Commerce - MyRec	\$ 4,500
382	Concession Exp- Food	\$ 35,000
383	Concession Exp- Non-Food	\$ 8,000
384	Softball Expense - Atoka Softball	\$ 65,000
385	Soccer Expense	\$ 30,000
386	Adult Sports Programs	\$ 5,600
387	Little Sports/Blastball	\$ 5,000
451	Crushed Stone	\$ -
452	Gravel and Sand	\$ 1,600
453	Dirt and Topsoil	\$ -
471	Asphalt and Asphalt Filler	\$ 10,000
472	Concrete	\$ -
486	Wire or Fencing	\$ 10,000
510	Liability Insurance - Life Insurance	\$ 500
511	General Liability Insurance	\$ 5,000
515	Workers Compensation Insurance	\$ 6,900
520	Property Insurance	\$ 2,500
620	Principal Expense	\$ -
630	Interest	\$ -
800	Small Events/Misc	\$ 4,500
801	Safe Night Out	\$ 4,000
802	BBQ Fest	\$ 45,000
803	Rock the Block	\$ 20,000
804	Christmas Events/Decorating	\$ 6,000
900	Capital Outlay	\$ -
901	Cap/Outlay	\$ -
	SUBTOTAL Parks And Recreation	\$ 788,110
45000	Donations	
720	Grants And Donations To Other Institutions	\$ 7,000
	SUBTOTAL Donations	\$ 7,000

FY23 GENERAL FUND BUDGET
06/14/2022

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GENERAL FUND EXPENDITURES		FY 2023
47210	Tourism	
912	Site Development	\$ 24,000
939	Other Improvements	\$ 24,000
	SUBTOTAL Tourism	\$ 48,000
49200	Note Principal	
620	Notes	\$ -
	SUBTOTAL Note Principal	\$ -
49400	Interest - Notes	
630	Interest	\$ -
	SUBTOTAL Interest - Notes	\$ -
	Transfer to Savings	
	SUBTOTAL Transfer to Savings	\$ -
	Total Expenditures	\$ 7,244,306

FY23 WATER FUND BUDGET

06/14/2022

Water Fund Revenue		FY 2023
411		
Account	Revenues	
Any increases in cost of water purchases will need to adjust expenses		
36100	Interest Income	1,500
36101	Credit Card Fee Income	3,400
36350	Insurance Recoveries	-
36555	Misc Revenue	500
37110	Water Collections - 3,152 customers	1,160,538
37191	Penalties	37,400
37193	Water Reconnection Fee	22,200
37194	Water Connection Fee	12,000
37196	Water Meter Connection Fee	20,000
37197	Line Extension Charges	2,000
37199	Miscellaneous	
33193	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 1	-
33194	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 2	-
Total Revenues		\$ 1,259,538

52100	Water Fund Expenses	FY 2023
111	Salaries - Permanent Employees - Regular	\$ 200,000
115	Salaries - Water Ot	\$ 15,000
132	Bonus Pay - Longevity	\$ 2,500
141	Oasi (Employer's Share)	\$ 17,000
142	Hospital And Health Insurance	\$ 40,000
143	Employee Retirement Plan - Current	\$ 14,000
147	Unemployment Insurance	\$ 231
211	Postage, Box Rent, Etc.	\$ 5,701
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 380
231	Publication of Formal and Legal Notices	\$ 250
233	Subscriptions to Newspapers and Periodicals	\$ -
235	Memberships, Registration Fees, and Tuition - Training	\$ 8,000
240	Utility Services	\$ 2,000
241	Electric	\$ 5,000
242	Water	\$ 150
243	Sewer	\$ 100
244	Gas	\$ 1,500
245	Telephone and Other Communications	\$ 7,000
249	Other Utility Services	\$ 9,000
250	Professional Services	\$ 3,000
252	Prof Services Legal	\$ 550
253	Accounting and Auditing Services	\$ 1,500
254	Architectural, Engineering, and Landscaping Services	\$ 1,500
255	Data Processing Support Charges - E-Commerce	\$ 4,000
256	Consultant Services - IT	\$ 1,000
260	Repair And Maintenance Services	\$ 72,000
261	Repair and Maintenance Motor Vehicles	\$ 3,500

FY23 WATER FUND BUDGET

06/14/2022

262	Repair and Maintenance Other Machinery and Equipment	\$ 1,000
266	Repair and Maintenance Buildings	\$ 1,000
280	Travel and Accommodations	\$ 1,000
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -
287	Meals and Entertainment	\$ 500
290	Other Contractual Services	\$ 1,500
292	Software & Website	\$ 20,000
299	Sundry	\$ 1,000
310	Office Supplies And Materials	\$ 4,200
311	Office Stationary and Forms	\$ 5,000
312	Small Items of Equipment	\$ 3,000
320	Operating Supplies	\$ 3,000
322	Chemical, Laboratory, and Medical Supplies	\$ 150
324	Household and Janitorial Supplies	\$ 1,000
326	Uniforms and Clothing	\$ 5,500
330	Repair and Maintenance Supplies	\$ 20,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 7,500
332	Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261	\$ 3,000
333	Equipment Maintenance - Just Parts - Repairs in 262	\$ 3,000
338	Repair Parts for Water Lines, Meters, Etc	\$ 25,000
353	Water Purchased For Resale	\$ 500,000
391	Water Meters	\$ 12,000
392	Fire Hydrants	\$ -
451	Crushed Stone	\$ -
452	Gravel and Sand	\$ -
453	Dirt and Topsoil	\$ -
471	Asphalt and Asphalt Filler	\$ -
510	Liability Insurance - Life Insurance	\$ 325
511	General Liability Insurance	\$ 8,200
514	Surety Bonds - Officials and Employees	\$ -
515	Workers Compensation Insurance	\$ 8,100
520	Property Insurance	\$ 3,535
540	Depreciation	\$ 201,163
630	Interest	\$ 5,000
900	Capital Outlay	
52130	Federal Rescue Plan Act - Water Infrastructure	
934	Drainage, Water Supply and Storage, Sewage Disposal	\$ -
	Total Expenses	\$ 1,259,535

FY23 SEWER FUND BUDGET

06/14/2022

Sewer Fund Revenue		FY 2023
412		
Account	Revenues	
36100	Interest Income	3,500
36101	Credit Card Fee Income	3,400
36350	Insurance Recoveries	
36555	Misc Revenue	20
37191	Penalties - NO Good - moved to 37291	1,300
37197	Line Extension Charges	-
37199	Miscellaneous	-
37210	Sewer Collections	1,249,417
37291	Forfeited Discounts and Penalties	
37294	Sewer Connection Fee	2,000
37296	Sewer Tap Fees	100,000
37490	Damage Replacement Fees	3,000
33193	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 1	-
33194	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 2	-
Total Revenues		\$ 1,362,637

52200	Sewer Fund Expenses	FY 2023
111	Salaries - Permanent Employees - Regular	\$ 200,000
114	Salaries - Sewer OT	\$ 28,000
132	Bonus Pay - Longevity	\$ 2,500
141	Oasi (Employer's Share)	\$ 17,000
142	Hospital And Health Insurance	\$ 40,000
143	Employee Retirement Plan - Current	\$ 15,000
147	Unemployment Insurance	\$ 200
211	Postage, Box Rent, Etc.	\$ 5,000
220	Printing, Duplicating, Typing, And Binding	\$ 200
231	Publication of Formal and Legal Notices	\$ 250
233	Subscriptions to Newspapers and Periodicals	\$ -
235	Memberships, Registration Fees, and Tuition - Training	\$ 6,500
240	Utility Services	\$ 1,500
241	Electric	\$ 90,000
242	Water	\$ 200
243	Sewer	\$ 181,048
244	Gas	\$ 1,200
245	Telephone and Other Communications	\$ 2,500
249	Other Utility Services	\$ 500
250	Professional Services	\$ 3,000
252	Prof Services Legal	\$ 500
253	Accounting and Auditing Services	\$ 1,300
254	Architectural, Engineering, and Landscaping Services	\$ 25,000
255	IT & WEB SITE	\$ 500
256	Consultant Services - IT	\$ -
260	Repair And Maintenance Services	\$ 220,000
261	Repair and Maintenance Motor Vehicles	\$ 2,000
262	Repair and Maintenance Other Machinery and Equipment	\$ 1,500
269	Sewer Pump Maintenance - Mid-South Septic Pumping	\$ 57,000
280	Travel and Accommodations	\$ 500
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -
287	Meals and Entertainment	\$ 500

FY23 SEWER FUND BUDGET

06/14/2022

290	Other Contractual Services	\$	2,500
292	Software & Website	\$	21,840
299	Sundry	\$	1,000
310	Office Supplies And Materials	\$	500
311	Office Stationary and Forms	\$	-
312	Small Items of Equipment	\$	3,000
320	Operating Supplies	\$	3,500
322	Chemical. Laboratory, and Medical Supplies	\$	150
324	Household and Janitorial Supplies	\$	200
326	Uniforms and Clothing	\$	4,000
330	Repair and Maintenance Supplies	\$	30,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$	9,000
332	Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261	\$	500
333	Equipment Maintenance - Just Parts - Repairs in 262	\$	1,000
338	Repair Parts for Sewer Lines - Core and Main, G&C, Mainline	\$	80,459
451	Crushed Stone	\$	-
452	Gravel and Sand	\$	-
453	Dirt and Topsoil	\$	-
471	Asphalt and Asphalt Filler	\$	-
510	Liability Insurance - Life Insurance	\$	300
511	General Liability Insurance	\$	9,000
515	Workers Compensation Insurance	\$	8,000
520	Property Insurance	\$	8,500
540	Depreciation	\$	273,790
630	Interest	\$	2,000
900	Capital Outlay	\$	-
52230	Federal Rescue Plan Act - Sewer Infrastructure		
934	Capital Outlay - Drainage, Water Supply and Storage, Sewage Disposal	\$	-
	Total Expenses	\$	1,362,637

**FY 23 STATE STREET AID
BUDGET 5/03/2022**

State Street Aid		FY 2023
Account	125	
Revenues	Description	
33356	Gas 3 cent add - old number 33553	\$ 53,482
33357	Gas Tax 2017 - old number 33554	\$ 92,458
33551	State Gasoline And Motor Fuel Tax	\$ 184,042
33555	Gas Tax 1989	\$ 28,864
36100	Interest Income	\$ 100
Total Revenues		\$ 358,946

Expenditures

43100	Highway and Streets - \$85k crack sealer needed	\$ 85,000
43190	State Street Aid	\$ 273,946
Total Expenditures		\$ 358,946
		\$ -

FY 23 SOLID WASTE FUND 06/14/2022

Solid Waste		FY 2023
Account	132	
Revenues	Description	
34410	Refuse Collection Charges	\$ 656,882
34415	Additional Cart Charge	\$ 1,800
34420	Curbside Recycling	\$ 10,500
36100	Interest Income	\$ 800
37191	Penalties	\$ 800
	Total Revenues	\$ 670,782

Expenditures

34410	Sanitation Fee	\$ 505,000
51610	Operating Transfers To General Fund	\$ 150,000
	Total Expenditures	\$ 655,000

FY23 DRUG FUND Budget

06/14/2022

Drug Enforcement Fund		FY 2023
Account	619	
Revenues	Description	
33410	State Law Enforcement Education	\$ -
33411	Federal Grants GHSO	\$ 1,000
33412	Federal Grant DOJ JAG 2015	\$ -
33413	Federal Grant DOJ JAG	\$ -
35110	City Court Fines And Costs	
35140	FINES & FORFEITURES - DRUG	\$ 56,672
36555	Misc Revenue	
Total Revenues		\$ 57,672

Expenditures	42129	
129	Drug Investigation and Control	
296	Towing Expense	
326	Supplies	
333	Equipment	
900	Capital Outlay -2 PD vehicles	\$ 57,672
Expenditures		\$ 57,672

\$ -