



TOWN OF ATOKA
334 Atoka-Munford Avenue
Atoka, Tennessee 38004
Phone: (901) 837-5300
www.TownofAtoka.com

July 20, 2023

Adam Tschida
Financial Analyst
Comptroller of the Treasury
425 Fifth Avenue North
Nashville, TN 37423

Re: 2024 Annual Budget Submission

Dear Mr. Tschida,

Please see the attached FY2024 Budget for your review and processing. Should you have any questions please contact the Town Administrator Marc Woerner at mwoerner@townofatoka.com or Town Recorder Debbie Pickard at dpickard@townofatoka.com. As always you are welcome to give us a call at the office 901-837-5300.

Sincerely,

Deborah Pickard
Town Recorder



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**Town of Atoka
State of Tennessee
Office of the Town Recorder**

I, Deborah Pickard, Town Recorder of Town of Atoka, Do Certify That the Foregoing Is a True Copy of Ordinance No. 23-07-01 adopted on July 11, 2023 by the Mayor and Board of Aldermen as the Same Appears of Record in My Office. Witness My Hand and Official Seal in the Town of Atoka This 17th day of July 2023.

Town Recorder

Deborah Pickard



ORDINANCE NUMBER 23-07-01

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024 AND OTHER RELATED REVISIONS TO THE ATOKA MUNICIPAL CODE OF ORDINANCES.

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 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 that 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 Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2024, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND	Estimated		
	Actual FY 2022	Actual FY 2023	Budget FY 2024
Revenues			
Local Taxes	\$ 5,153,037	\$ 5,455,942	\$ 5,661,226
Licenses And Permits	68,809	46,652	45,000
Intergovernmental	2,769,240	1,624,440	3,902,383
Charges For Services	305,463	256,653	313,911
Fines And Forfeitures	67,854	80,372	60,000
Other	117,626	133,479	280,000
Other Financing Sources			
Issuance of Debt / Debt Proceeds	660,000	-	500,000
Sale of Capital Assets		-	-
Insurance Proceeds	112,066	41,730	
Transfers In - from other funds	200,000	150,000	195,000
Transfers In - from other funds (PILOT)	-	-	-
Total Revenues and Other Financing Sources	\$ 9,454,095	\$ 7,789,268	\$ 10,957,520
Appropriations			
Expenditures			
General Government	\$ 807,807	\$ 894,870	\$ 1,065,605

Public Safety	4,641,717	3,723,597	4,972,220
Highways and Streets	543,397	459,864	2,722,741
Parks Department	729,801	692,780	1,496,544
Debt Service - Principal and Interest	1,637,596	450,687	600,410
Grants and Contributions	10,100	-	-
[insert additional organizational unit]	-	-	-
Other Financing Uses			
Transfers Out - to other funds	-	-	100,000
Total Appropriations	\$ 8,370,418	\$ 6,221,798	\$ 10,957,520
Change in Fund Balance (Revenues - Appropriations)	1,083,677	1,567,470	-
Beginning Fund Balance July 1	3,853,033	4,936,710	6,504,180
Ending Fund Balance June 30	\$ 4,936,710	\$ 6,504,180	\$ 6,504,180
Ending Fund Balance as a % of Total Appropriations	59.0%	104.5%	59.4%

STATE STREET AID FUND	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
State Gas and Motor Fuel Taxes	\$ 230,857	\$ 237,000	\$ 228,830
Gas Tax Increase	118,068	121,322	117,170
Other Revenues	126	1,718	1,500
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 349,051	\$ 360,040	\$ 347,500
Appropriations			
Public Works Department	\$ 321,495	\$ 86,593	\$ 330,821
Debt Service - Principal and Interest	-	-	16,679
Total Appropriations	\$ 321,495	\$ 86,593	\$ 347,500
Change in Fund Balance (Revenues - Appropriations)	27,556	273,447	-
Beginning Fund Balance July 1	266,334	293,890	567,337
Ending Fund Balance June 30	\$ 293,890	\$ 567,337	\$ 567,337
Ending Fund Balance as a % of Total Appropriations	91.4%	655.2%	163.3%

SOLID WASTE FUND	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
Solid Waste Disposal Fees	\$ 675,920	\$ 742,313	\$ 770,865
Tipping Fees	-	-	-

Sale of Surplus Assets	-	-	-
Miscellaneous Other Revenue	1,175	12,603	5,434
Transfers In - from other funds	-	-	-
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 677,095	\$ 754,916	\$ 776,299
Appropriations			
Solid Waste Contractual Services	\$ 507,468	\$ 569,550	\$ 544,140
Debt Service	-	-	-
Other Financing			
Uses	200,000	150,000	195,000
Total Appropriations	\$ 707,468	\$ 719,550	\$ 739,140
Change in Fund Balance (Revenues - Appropriations)	(30,373)	35,366	37,159
Beginning Fund Balance July 1	168,673	138,300	173,666
Ending Fund Balance June 30	\$ 138,300	\$ 173,666	\$ 210,825
Ending Fund Balance as a % of Total Appropriations	19.5%	24.1%	28.5%

DRUG FUND	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
Fines And Forfeitures	\$ 2,339	\$ 31,695	\$ 50,000
Other	65,953	2,436	-
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 68,292	\$ 34,131	\$ 50,000
Appropriations			
Drug Enforcement	\$ 22,699	\$ 120,000	\$ 50,000
Debt Service	-	-	-
Total Appropriations	\$ 22,699	\$ 120,000	\$ 50,000
Change in Fund Balance (Revenues - Appropriations)	45,593	(85,869)	-
Beginning Fund Balance July 1	44,454	90,047	4,178
Ending Fund Balance June 30	\$ 90,047	\$ 4,178	\$ 4,178
Ending Fund Balance as a % of Appropriations	396.7%	3.5%	8.4%

SECTION 2. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Schedule of Outstanding Debt and Budgeted Debt Service						
Fund	Type of Debt	Original Issuance Amount	Principal Outstanding at June 30, 2023	FY 2024 Principal	FY2024 Interest	FY2024 Total
General Fund Bond	General Obligation Note Series 2015 Municipal Complex	\$ 4,500,000	\$ 3,973,000	\$ 264,000	\$ 66,349	\$ 330,349
	General Obligation Note 2022 Fire Dept C/O	\$ 660,000	\$ 660,000	\$ 60,000	\$ 12,578	\$ 72,578
	General Obligation Note 2008 (46%)	\$ 1,000,000	\$ 319,847	\$ 14,720	\$ 2,081	\$ 16,801
	Capital Outlay Note - 3-year	\$ 500,000		\$ 159,000	\$ 23,985	\$ 182,985
	Total	\$ 6,660,000	\$ 4,952,847	\$ 497,720	\$ 104,993	\$ 602,713
Water and Sewer	State Revolving Fund 2009	\$ 3,772,347	\$ 1,165,532	\$ 114,247	\$ 16,032	\$ 130,279
	General Obligation Note Series 2008 (54%) - all sewer	\$ 1,000,000	\$ 376,873	\$ 17,280	\$ 2,443	\$ 19,723
	General Obligation Note Series 2004	\$ 1,000,000	\$ 477,698	\$ 40,000	\$ 3,296	\$ 43,296
	Total	\$ 5,772,347	\$ 2,020,103	\$ 171,527	\$ 21,771	\$ 193,298
	Total Outstanding Debt	\$ 12,432,347	\$ 6,972,950	\$ 669,247	\$ 126,764	\$ 796,011

SECTION 3. No appropriation listed above may be exceeded without appropriate ordinance action to amend the budget.

SECTION 4. A detailed line-item financial plan shall be prepared in support of the budget.

SECTION 5. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balance.

SECTION 6. The appropriations of this budget shall become the appropriations for the next fiscal year until a budget for the next fiscal year has been adopted.

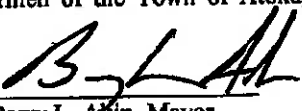
SECTION 7. There is hereby levied a property tax rate of \$0.7339 per \$100.00 of assessed valuation rounded to the nearest dollar for the purpose of funding General Fund services.

SECTION 8. This ordinance shall take effect from the date of its final passage, the public welfare requiring it.

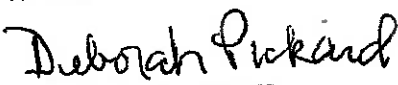
PASSED on the First Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 26th day of June 2023.

PUBLIC HEARING held by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 11th day of July 2023.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 11th day of July 2023.


Barry L. Akin, Mayor

ATTEST:


Town Recorder

**FY24 BUDGET Updated
6/21/2023 - BALANCED**

General Fund Revenues		FY 2023	YTD 2023 As of 6/20/2023 - Actual	FY 2024
31200	Tax - Local Tax - \$371,452,826 assessment 6/14/2023 - certified est. 6839	\$ 2,468,054	\$ 2,541,207	\$ 0.7339
31250	Interest-Prop Tax	\$ 11,000	\$ 11,084	\$ 2,726,092
31500	Property Maintenance Liens	\$ 1,000	\$ 4,660	\$ 11,000
31610	Local Sales Tax - Co. Trustee	\$ 1,655,540	\$ 1,588,874	\$ 4,135
31611	Local Opt. Sales Tax- Fire Protection	\$ 730,519	\$ 699,960	\$ 1,756,297
31710	Wholesale Beer Tax	\$ 210,253	\$ 176,761	\$ 773,671
31720	Wholesale Liquor Tax	\$ 162,000	\$ 148,999	\$ 179,043
31911	Munford Gas Franchise Fee	\$ 25,222	\$ -	\$ 158,988
31912	Cable TV Franchise Tax	\$ 3,995	\$ 5,232	\$ -
31920	Occupancy Tax - Hotel/Motel	\$ 48,000	\$ 33,846	\$ 4,000
32300	Business Licenses	\$ 750	\$ -	\$ 48,000
32420	Business License Privilege	\$ -	\$ 100	\$ -
32430	Business License Privilege - Transient	\$ -	\$ -	\$ -
32610	Building Permits	\$ 60,000	\$ 42,004	\$ 30,000
32611	Building - Re-Inspection Fee	\$ -	\$ 1,275	\$ 1,000
32690	Other Licenses & Permits	\$ 2,400	\$ 3,300	\$ 4,000
32700	Planning Fees	\$ 10,000	\$ 3,925	\$ 10,000
33100	Federal Grants	\$ -	\$ 10,990	\$ -
33101	Federal Grant	\$ -	\$ -	\$ -
33194	American Rescue Plan Act - Grant 2	\$ -	\$ -	\$ 2,400,000
33280	State Grants	\$ -	\$ -	\$ -
33281	Federal Grant Floods FEMA	\$ -	\$ -	\$ -
33286	Fed Grant-Meade Lake	\$ -	\$ -	\$ -
33400	State Grants	\$ -	\$ 671	\$ -
33401	State Grant Local Support - state covid	\$ -	\$ -	\$ -
33410	State Law Enforcement Education - comes March	\$ 15,000	\$ 16,000	\$ 15,000
33415	Grant-Fire Supplement	\$ 11,200	\$ 12,000	\$ 12,800
33420	State Law Enforcement Stop Grant - make inactive	\$ -	\$ -	\$ -
33425	Task Force Deployment - make inactive	\$ -	\$ -	\$ -
33510	State Sales Tax	\$ 1,123,683	\$ 1,085,517	\$ 1,198,494
33511	LOCAL SALES TAX-FIRE PROTECTION - make inactive	\$ -	\$ -	\$ -
33512	Telecom Sales Tax	\$ 650	\$ 743	\$ 650
33520	State Income Tax - Hall Tax Phased out	\$ -	\$ 566	\$ -
33521	State Excise Tax - moved/included in 33510	\$ -	\$ 11,569	\$ -
33530	State Beer Tax - Moved/Included in 33510	\$ -	\$ -	\$ -
33520	State Income Tax - Hall Tax Phased out	\$ -	\$ 566	\$ -
33530	State Beer Tax - Moved/Included in 33510	\$ -	\$ 4,570	\$ -
33540	State Alcoholic Beverage Tax	\$ 18,500	\$ 25,956	\$ 20,000
33551	State Gasoline And Motor Fuel Tax - Make inactive	\$ -	\$ -	\$ -
33552	Petroleum Special	\$ 18,800	\$ 16,808	\$ 18,800
33553	Gas 3 cent add	\$ -	\$ -	\$ -
33554	Gas Tax 2017	\$ -	\$ -	\$ -
33555	Gas Tax 1989	\$ -	\$ -	\$ -
33591	Gross Receipts - TVA	\$ 100,000	\$ 90,247	\$ 120,328
33595	Sportsbetting Payment - STofTN	\$ 10,200	\$ 16,323	\$ 17,184
33710	Grant-Tipton County Fire	\$ 44,127	\$ 44,127	\$ 44,127

33711	Tipton County Community Svc	\$	5,000	\$	5,000	\$	5,000
34240	Accident Report Charges	\$	-	\$	-	\$	-
34410	Refuse Collection Charges	\$	-	\$	-	\$	-
34610	Safe Night Out-Donations/Grants	\$	5,400	\$	4,385	\$	5,400
34611	Special Events -Donations/Sales	\$	4,000	\$	2,735	\$	4,000
34733	Small Events	\$	5,500	\$	8,681	\$	7,500
34740	Little Sports/Blastball	\$	10,600	\$	8,861	\$	10,600
34741	Camps/Classes	\$	14,000	\$	13,831	\$	14,000
34742	Adult Recreational Programs	\$	6,000	\$	5,665	\$	6,000
34743	Program Fees - Soccer	\$	46,200	\$	44,194	\$	46,200
34744	Program Fees - Softball	\$	75,000	\$	64,540	\$	75,000
34745	Park And Recreation Concessions	\$	60,000	\$	73,202	\$	60,000
34746	Park/Rec-BBQ Festival	\$	52,711	\$	50,139	\$	52,711
34747	Park/Rec-Facility Rental	\$	2,500	\$	3,285	\$	2,500
34748	Splash Pad Fees - inc. charging for admission	\$	4,000	\$	9,093	\$	30,000
35100	City Court Revenue	\$	-	\$	40	\$	-
35110	City Court Fines And Costs	\$	45,000	\$	81,165	\$	55,000
35120	E-Citations fee	\$	1,300	\$	-	\$	-
35160	Court Fines And Costs From County	\$	6,500	\$	4,335	\$	5,000
35170	Resource Officer - Police	\$	35,000	\$	37,500	\$	50,000
36100	Interest Income	\$	12,000	\$	100,175	\$	205,000
36220	Rental - Tower Rental Income - make inactive	\$	-	\$	-	\$	-
36230	Town Hall Rental Income - make inactive	\$	-	\$	-	\$	-
36400	Other - make inactive	\$	-	\$	-	\$	-
36350	Insurance Recoveries	\$	-	\$	41,780	\$	-
36555	Misc Revenue - \$15k DEA, \$50k 9-vehicles sold	\$	25,000	\$	32,516	\$	75,000
36900	Loan Proceeds	\$	-	\$	-	\$	500,000
36967	Operating Transfer from Solid Waste Operational Costs	\$	150,000	\$	150,000	\$	195,000
						\$	-
	TOTAL Revenues	\$	7,296,604	\$	7,339,001	\$	10,957,520

GENERAL FUND EXPENDITURES				FY 2023	YTD FY 2023 As of 6/20/2023	FY 2024
41100	Legislative					
111	Salaries - Permanent Employees - Regular		\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
141	Oasi (Employer's Share)		\$ 2,000	\$ 2,150	\$ 2,150	\$ 2,000
147	Unemployment Insurance		\$ -	\$ -	\$ -	\$ -
161	Board And Committee Members - BoMA, PC, BZA		\$ 23,000	\$ 10,100	\$ 10,100	\$ 23,000
220	Printing, Duplicating, Typing, And Binding		\$ -	\$ 265	\$ 265	\$ -
235	Memberships, Registration Fees, And Tuition - Training		\$ 5,200	\$ 5,526	\$ 5,526	\$ 5,200
239	MTAS/Mun League		\$ -	\$ 4,650	\$ 4,650	\$ -
252	Prof Services Legal		\$ -	\$ -	\$ -	\$ -
280	Training & Travel		\$ 800	\$ 860	\$ 860	\$ 800
299	Sundry		\$ 3,000	\$ 533	\$ 533	\$ 2,000
326	Uniforms and Clothing		\$ -	\$ 49	\$ 49	\$ -
	SUBTOTAL Legislative		\$ 52,000	\$ 42,131	\$ 42,131	\$ 51,000
41200	Judicial					
111	Salaries - Permanent Employees - Regular		\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
292	Software and Website		\$ -	\$ -	\$ -	\$ -
734	Fines and Violations		\$ 12,000	\$ 12,521	\$ 12,521	\$ 12,000
	SUBTOTAL Judicial		\$ 16,200	\$ 16,721	\$ 16,721	\$ 16,200
41500	Financial Administration					
111	Salaries - Permanent Employees		\$ 267,922	\$ 191,529	\$ 191,529	\$ 251,860
113	Salaries - Overtime		\$ 250	\$ 191	\$ 191	\$ 250
132	Bonus Pay - Longevity		\$ 2,000	\$ 1,838	\$ 1,838	\$ 2,500
141	Oasi (Employer's Share)		\$ 9,500	\$ 13,835	\$ 13,835	\$ 13,000
142	Hospital And Health Insurance		\$ 38,000	\$ 42,781	\$ 42,781	\$ 44,000
143	Employee Retirement Plan - Current		\$ 11,000	\$ 12,934	\$ 12,934	\$ 13,000
147	Unemployment Insurance		\$ 150	\$ 91	\$ 91	\$ 150
149	Other Employer Contributions FSA		\$ 2,500	\$ 2,100	\$ 2,100	\$ 2,000
211	Postage, Box Rent, Etc.		\$ 1,750	\$ 3,111	\$ 3,111	\$ 3,000
220	Printing, Duplicating, Typing, And Binding - Copier		\$ 9,000	\$ 5,944	\$ 5,944	\$ 8,000
231	Publication of Formal and Legal Notices		\$ 400	\$ 629	\$ 629	\$ 700
233	Subscriptions to Newspapers and Periodicals		\$ 100	\$ 77	\$ 77	\$ 100
235	Memberships, Registration Fees, And Tuition - Training		\$ 10,000	\$ 15,928	\$ 15,928	\$ 10,000
237	Atoka Beautification		\$ 10,000	\$ 4,692	\$ 4,692	\$ 10,000
240	Utility Services		\$ 1,000	\$ -	\$ -	\$ 500
241	Electric		\$ 25,500	\$ 34,184	\$ 34,184	\$ 32,000
242	Water		\$ 400	\$ 429	\$ 429	\$ 400
243	Sewer		\$ 400	\$ 497	\$ 497	\$ 600

GENERAL FUND EXPENDITURES						
		FY 2023	YTD FY 2023	FY 2024		
244	Gas	\$ 500	\$ 919	\$ 900		
245	Telephone and Other Communications	\$ 10,000	\$ 9,648	\$ 10,000		
248	Sanitation Fee		\$ 4,033	\$ 5,000		
250	Professional Services	\$ 1,000	\$ -	\$ 1,000		
251	Medical, Dental, Veterinary Services		\$ 76	\$ -		
252	Prof Services Legal	\$ 15,000	\$ 18,241	\$ 20,000		
253	Accounting and Auditing Services	\$ 15,000	\$ 18,780	\$ 20,000		
254	Architectural, Engineering, and Landscaping Services - Safe Room	\$ 1,700	\$ 368	\$ 1,000		
255	Data Processing Support Charges - E-Commerce	\$ 1,000	\$ -	\$ 500		
256	Consultant Services - IT	\$ 25,000	\$ 8,360	\$ 25,000		
261	Repair and Maintenance Motor Vehicles	\$ 2,000	\$ 2,682	\$ 3,000		
262	Repair and Maintenance Other Machinery and Equipment	\$ -	\$ -	\$ -		
265	Repair and Maintenance Grounds - Town Hall Grounds Maintenance	\$ 1,000	\$ 528	\$ 10,000		
266	Repair And Maintenance Buildings - Janitorial Services	\$ 22,000	\$ 17,513	\$ 20,000		
280	Travel & Accommodations	\$ 10,000	\$ 7,089	\$ 8,000		
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -	\$ -	\$ -		
287	Meals and Entertainment	\$ 1,500	\$ 3,127	\$ 1,500		
290	Other Contractual Services - FSA Admin	\$ 1,800	\$ 1,650	\$ 1,800		
292	Software & Website - Revise, Local Gov, BIS, Microsoft, Adobe	\$ 20,000	\$ 25,914	\$ 20,000		
297	Mixed Drink County Portion - pass through	\$ 9,000	\$ 13,483	\$ 13,400		
299	Sundry	\$ 16,000	\$ 10,287	\$ 16,000		
310	Office Supplies And Materials	\$ 10,000	\$ 8,487	\$ 8,000		
311	Office Stationary and Forms	\$ 725	\$ 431	\$ 725		
312	Small Items of Equipment	\$ 3,000	\$ 622	\$ 2,000		
322	Chemical, Laboratory, and Medical Supplies	\$ 200	\$ 484	\$ 500		
324	Household and Janitorial Supplies	\$ 4,500	\$ 3,124	\$ 4,500		
326	Uniforms and Clothing	\$ 700	\$ 151	\$ 700		
330	Repair and Maintenance Supplies	\$ 1,000	\$ 1,425	\$ 1,000		
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 1,500	\$ 2,239	\$ 2,000		
332	Motor Vehicle Parts & Repairs	\$ 1,000	\$ -	\$ 500		
333	Equipment Maintenance	\$ 1,000	\$ -	\$ 500		
510	Liability Insurance - Life Insurance	\$ 440	\$ 420	\$ 500		
511	General Liability Insurance	\$ 4,000	\$ 4,010	\$ 4,100		
514	Surety Bonds - Officials and Employees	\$ 500	\$ 200	\$ 500		
515	Workers Compensation Insurance	\$ 4,700	\$ 5,144	\$ 5,200		
520	Property Insurance	\$ 2,500	\$ 3,088	\$ 3,100		
620	Principal	\$ 92,400	\$ 93,254	\$ 106,500		
630	Interest	\$ 13,488	\$ 46,312	\$ 42,000		
900	Capital Outlay			\$ 40,000		
	SUBTOTAL Financial Administration	\$ 684,025	\$ 642,875	\$ 791,485		

GENERAL FUND EXPENDITURES				FY 2023	YTD FY 2023	FY 2024
42100	Police Patrol					
111	Salaries - Permanent Employees	\$ 1,275,145	\$ 1,191,753	\$ 1,471,680		
113	Salaries - Overtime	\$ 40,000	\$ 18,453	\$ 30,000		
114	Salaries - Overtime - DEA	\$ 15,000	\$ 5,320	\$ 15,000		
132	Bonus Pay - Longevity	\$ 8,000	\$ 8,100	\$ 8,000		
141	Oasi (Employer's Share)	\$ 100,000	\$ 88,676	\$ 100,000		
142	Hospital And Health Insurance	\$ 255,000	\$ 243,262	\$ 300,000		
143	Employee Retirement Plan - Current	\$ 100,000	\$ 80,968	\$ 95,000		
147	Unemployment Insurance	\$ 1,500	\$ 529	\$ 1,000		
149	Other Employer Contributions FSA	\$ 4,000	\$ 1,050	\$ 2,000		
211	Postage, Box Rent, Etc.	\$ 400	\$ 575	\$ 1,000		
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 4,500	\$ 3,706	\$ 4,500		
231	Publication of Formal and Legal Notices	\$ -	\$ 39	\$ -		
233	Subscriptions to Newspapers and Periodicals	\$ -	\$ -	\$ -		
235	Memberships, Registration Fees, And Tuition - Training	\$ 25,000	\$ 11,226	\$ 25,000		
240	Utilities - Cell Phone Reimbursement	\$ 2,400	\$ 2,040	\$ 2,400		
241	Electric	\$ 22,000	\$ 33,438	\$ 22,000		
242	Water	\$ 225	\$ 241	\$ 225		
243	Sewer	\$ 250	\$ 226	\$ 250		
244	Gas	\$ 1,500	\$ 419	\$ 1,500		
245	Telephone and Other Communications	\$ 24,500	\$ 21,234	\$ 21,000		
249	911 Dispatch Services - Make inactive moved to 290	\$ -	\$ -	\$ -		
251	Medical, Dental, Veterinary Services	\$ -	\$ 304	\$ -		
252	Legal Services	\$ 2,500	\$ 910	\$ 2,500		
254	Architectural, Engineering, Landscaping Svcs	\$ -	\$ 65	\$ -		
256	Consultant Services - IT	\$ 6,000	\$ 2,796	\$ 6,000		
261	Repair and Maintenance Motor Vehicles	\$ 30,000	\$ 37,162	\$ 30,000		
262	Repair and Maintenance Other Machinery and Equipment	\$ 5,000	\$ 933	\$ 5,000		
266	Repair And Maintenance Buildings - Inc. Janitorial Services	\$ 20,000	\$ 21,851	\$ 20,000		
280	Travel and Accommodations	\$ 5,000	\$ 2,742	\$ 5,000		
282	Employee Automobile Allowance - Mileage Reimbursement	\$ 300	\$ -	\$ 300		
287	Meals and Entertainment	\$ 1,750	\$ 381	\$ 1,750		
290	Other Contractual Services - 911 Dispatch	\$ 55,000	\$ 68,723	\$ 55,000		
292	Software & Website - Watson Software/Increase in FLOCK/BWC replacement	\$ 40,000	\$ 23,105	\$ 55,000		
299	Sundry	\$ 3,000	\$ 2,503	\$ 3,000		
310	Office Supplies And Materials	\$ 8,000	\$ 1,897	\$ 8,000		
311	Office Stationary and Forms	\$ -	\$ -	\$ -		
312	Small Items of Equipment - Taser Support, Mobile Printers, 3 Tasers	\$ 23,000	\$ 22,422	\$ 23,000		
320	Operating Supplies and Equipment -	\$ 18,000	\$ 2,455	\$ 18,000		
322	Chemical, Laboratory, and Medical	\$ 4,000	\$ 3,398	\$ 4,000		

GENERAL FUND EXPENDITURES		FY 2023	YTD FY 2023	FY 2024
324	Household and Janitorial Supplies	\$ 1,600	\$ 1,182	\$ 1,600
326	Uniforms and Clothing - \$5500 per new, increase in allotment	\$ 21,000	\$ 20,847	\$ 28,000
327	Firearms Supplies	\$ 3,500	\$ 2,962	\$ 3,500
330	Repair and Maintenance Supplies	\$ 1,000	\$ 1,226	\$ 1,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 48,000	\$ 52,175	\$ 48,000
332	Motor Vehicle Parts & Repairs	\$ 30,000	\$ 4,654	\$ 30,000
510	Liability Insurance - Life Insurance	\$ 3,000	\$ 2,220	\$ 4,400
511	General Liability Insurance	\$ 30,000	\$ 31,491	\$ 32,000
514	Surety Bonds - Officials and Employees - Court Clerk	\$ 100	\$ -	\$ 100
515	Workers Compensation Insurance	\$ 41,000	\$ 46,035	\$ 45,000
520	Property Insurance	\$ 3,500	\$ 4,483	\$ 4,500
620	Principal - Town Hall \$106,800	\$ 105,600	\$ 103,712	\$ 204,800
630	Interest	\$ 15,415	\$ 52,928	\$ 42,300
805	ARPA Expenses		\$ 138,578	\$ -
900	Capital Outlay - 5 vehicles	\$ 48,000	\$ 29,398	\$ 310,000
	SUBTOTAL Police Patrol	\$ 2,452,685	\$ 2,394,793	\$ 3,092,305
42200				
Fire Protection And Control				
111	Salaries - Permanent Employees	\$ 910,720	\$ 912,836	\$ 1,076,245
113	Salaries - Overtime	\$ 100,000	\$ 89,527	\$ 90,000
132	Bonus Pay - Longevity	\$ 5,800	\$ 5,025	\$ 5,800
141	Oasi (Employer's Share)	\$ 73,000	\$ 73,688	\$ 76,000
142	Hospital And Health Insurance	\$ 180,000	\$ 160,676	\$ 225,000
143	Employee Retirement Plan - Current	\$ 70,000	\$ 66,859	\$ 75,000
147	Unemployment Insurance	\$ 1,000	\$ 493	\$ 1,000
149	Other Employer Contributions FSA	\$ 1,800	\$ 1,050	\$ 1,800
211	Postage, Box Rent, Etc.	\$ 100	\$ -	\$ 100
220	Printing, Duplicating, Typing, And Binding - Copier Lease	\$ 500	\$ 54	\$ 500
231	Publications of Formal and Legal Notices		\$ 145	\$ -
233	Subscriptions to Newspapers and Periodicals	\$ 250	\$ -	\$ 100
235	Memberships, Registration Fees, And Tuition - Training	\$ 24,000	\$ 18,702	\$ 24,000
240	Utility Services - Cell Phone Reimbursement	\$ 2,600	\$ 3,360	\$ 3,000
241	Electric	\$ 13,000	\$ 12,818	\$ 13,300
242	Water	\$ 1,000	\$ 1,140	\$ 1,300
243	Sewer	\$ 1,500	\$ 1,716	\$ 1,800
244	Gas	\$ 1,100	\$ 1,433	\$ 800
245	Telephone and Other Communications	\$ 9,000	\$ 10,463	\$ 9,000
248	Sanitation Fee	\$ 170	\$ 213	\$ 170

GENERAL FUND EXPENDITURES		FY 2023	YTD FY 2023	FY 2024
249	911 Dispatch Services - Make inactive moving to 290	\$ -	\$ -	\$ -
250	Professional Services	\$ 250	\$ -	\$ 250
251	Medical, Dental Services - Pre-Employment	\$ 1,000	\$ 459	\$ 1,000
252	Professional Services Legal	\$ -	\$ 385	\$ 1,000
256	Consultant Services - IT	\$ 7,500	\$ 1,884	\$ 3,500
261	Repair and Maintenance Motor Vehicles	\$ 5,000	\$ 10,937	\$ 30,000
262	Repair and Maintenance Other Machinery and Equipment	\$ 1,000	\$ 348	\$ 1,000
265	Repair And Maintenance Grounds	\$ 12,000	\$ 598	\$ 10,000
266	Repair And Maintenance Buildings - Janitorial	\$ 18,000	\$ 11,294	\$ 15,000
280	Travel and Accomodations	\$ 3,500	\$ 492	\$ 3,500
282	Employee Automobile Allowance - Mileage Reimbursement	\$ 300	\$ -	\$ 300
287	Meals and Entertainment	\$ 500	\$ 559	\$ 500
290	Other Contractual Services - Medical Director, 911 Dispatch	\$ 21,000	\$ 11,463	\$ 21,000
292	Software & Website - ESO Reporting Software	\$ 5,600	\$ 6,953	\$ 6,850
299	Sundry	\$ 5,000	\$ 4,145	\$ 7,000
310	Office Supplies And Materials	\$ 5,000	\$ 2,287	\$ 5,000
311	Office Stationary and Forms	\$ 200	\$ -	\$ 200
312	Small Items of Equipment - \$10k small tools for new aerial app, BVP and helmets \$10k	\$ 21,000	\$ 9,681	\$ 16,000
320	Operating Supplies - Turnout Gear, Medical, Hose, Ladders, Pumps	\$ 66,000	\$ 37,872	\$ 66,000
322	Chemical, Laboratory, and Medical Supplies	\$ 10,000	\$ 6,285	\$ 10,000
324	Household and Janitorial Supplies	\$ 3,000	\$ 2,005	\$ 3,000
326	Uniforms and Clothing	\$ 16,000	\$ 18,715	\$ 16,000
330	Repair and Maintenance Supplies	\$ 10,000	\$ 228	\$ 6,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 15,000	\$ 16,490	\$ 20,000
332	Motor Vehicle Parts & Repairs	\$ 30,000	\$ 16,130	\$ 5,000
333	Equipment - Large Tool Maintenance and Certifications	\$ 5,000	\$ 716	\$ 5,000
510	Liability Insurance - Life Insurance	\$ 2,000	\$ 1,635	\$ 2,000
511	General Liability Insurance	\$ 8,300	\$ 11,166	\$ 12,000
515	Workers Compensation Insurance	\$ 29,000	\$ 32,622	\$ 34,000
520	Property Insurance	\$ 4,700	\$ 5,978	\$ 6,000
620	Principal - Includes town hall \$66,750 and Aerial Apparatus Repayment \$62,000	\$ 126,000	\$ 127,134	\$ 128,750
630	Interest - Includes town hall and Aerial Apparatus Repayment \$11,340	\$ 22,213	\$ 45,658	\$ 38,500
805	ARPA Expenses	\$ -	\$ 29,266	\$ 100,000
900	Capital Outlay - 1 Early Warning Sirens \$50k, \$65k - Pumper (\$65k per yr for 9 yrs)	\$ 65,000	\$ 183,942	\$ 115,000
	SUBTOTAL Fire Protection And Control	\$ 1,914,603	\$ 1,957,526	\$ 2,294,265

GENERAL FUND EXPENDITURES		FY 2023	YTD FY 2023	FY 2024
Planning & Inspection				
42400				
111	Salaries - Permanent Employees	\$ 176,750	\$ 104,738	\$ 121,520
113	Salaries - Overtime	\$ 200	\$ 319	\$ 100
132	Bonus Pay - Longevity	\$ 225	\$ 413	\$ 600
141	Oasi (Employer's Share)	\$ 6,000	\$ 7,427	\$ 7,500
142	Hospital And Health Insurance	\$ 35,000	\$ 26,135	\$ 35,000
143	Employee Retirement Plan - Current	\$ 7,000	\$ 6,835	\$ 7,000
147	Unemployment Insurance	\$ 100	\$ 53	\$ 100
149	Other Employer Contributions FSA	\$ 800	\$ 350	\$ 800
211	Postage, Box Rent, Etc.	\$ 700	\$ 1,356	\$ 700
220	Printing, Duplicating, Typing, And Binding - Copier	\$ 1,500	\$ 272	\$ 1,000
231	Publication of Formal and Legal Notices	\$ 200	\$ 496	\$ 200
233	Subscriptions to Newspapers and Periodicals	\$ -	\$ -	\$ -
235	Memberships, Registration Fees, And Tuition - Training	\$ 2,000	\$ 3,145	\$ 2,000
240	Utility Services	\$ 1,000	\$ -	\$ 1,000
245	Telephone and Other Communications	\$ 1,300	\$ 2,283	\$ 1,300
250	Professional Services	\$ 2,000	\$ -	\$ 500
252	Legal Services	\$ 3,000	\$ 11,353	\$ 5,000
254	Architectural, Engineering, and Landscaping Services	\$ 70,000	\$ 14,090	\$ 15,000
256	Consultant Services - IT	\$ 1,500	\$ 1,050	\$ 1,500
257	Planning and Zoning Services \$25k - inc. FY24 Long Range Comp Plan Implementation \$50k	\$ 65,000	\$ 27,225	\$ 75,000
258	Code Enforcement and Property Maintenance	\$ 10,000	\$ 330	\$ 5,000
261	Repair and Maintenance Motor Vehicles	\$ 500	\$ 757	\$ 500
262	Repair and Maintenance Other Machinery and Equipment	\$ -	\$ -	\$ -
266	Repair and Maintenance Buildings & Janitorial	\$ 200	\$ -	\$ 200
280	Travel and Accommodations	\$ 2,200	\$ 2,321	\$ 2,200
282	Employee Automobile Allowance - Mileage Reimbursement	\$ -	\$ -	\$ -
287	Meals and Entertainment	\$ 300	\$ 167	\$ 300
292	Software & Website	\$ 2,500	\$ 2,513	\$ 1,500
299	Sundry	\$ 300	\$ 979	\$ 300
310	Office Supplies And Materials	\$ 4,000	\$ 881	\$ 1,000
311	Office Stationary and Forms	\$ -	\$ 268	\$ -
312	Small Items of Equipment	\$ 1,300	\$ 19	\$ 1,000
320	Operating Supplies	\$ 2,000	\$ 715	\$ 2,000
324	Household and Janitorial Supplies	\$ -	\$ -	\$ -
326	Uniforms and Clothing	\$ 1,500	\$ 597	\$ 1,500
330	Repair and Maintenance Supplies - Moved to 258	\$ -	\$ 16	\$ -
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,000	\$ 2,630	\$ 2,000
332	Motor Vehicle Parts & Repairs	\$ 2,000	\$ 59	\$ 2,000
510	Liability Insurance - Life Insurance	\$ 200	\$ 170	\$ 200

GENERAL FUND EXPENDITURES					
		FY 2023	YTD FY 2023	FY 2024	
511	General Liability Insurance	\$ 2,000	\$ 2,390	\$ 2,400	
515	Workers Compensation Insurance	\$ 2,300	\$ 2,483	\$ 2,500	
805	ARPA Expenses		\$ 31,058	\$ -	
900	Capital Outlay	\$ -	\$ 17,367	\$ -	
	SUBTOTAL Planning & Inspection	\$ 407,575	\$ 273,257	\$ 300,420	
43100	Highways And Streets				
111	Salaries - Permanent Employees	\$ 166,650	\$ 149,475	\$ 188,150	
113	Salaries - Overtime	\$ 3,500	\$ 2,727	\$ 3,500	
132	Bonus Pay - Longevity	\$ 1,200	\$ 1,683	\$ 2,000	
141	Oasi (Employer's Share)	\$ 17,000	\$ 11,464	\$ 13,000	
142	Hospital And Health Insurance	\$ 35,000	\$ 21,492	\$ 25,000	
143	Employee Retirement Plan - Current	\$ 15,000	\$ 10,266	\$ 13,000	
147	Unemployment Insurance	\$ 200	\$ 86	\$ 200	
149	Other Employer Contributions FSA	\$ 1,400	\$ 700	\$ 1,000	
211	Postage, Box Rent, Etc.	\$ 100	\$ -	\$ 100	
220	Printing, Duplicating, Typing, And Binding - Advertising	\$ 1,000	\$ -	\$ 500	
231	Publication of Formal and Legal Notices	\$ 1,000	\$ 775	\$ 1,000	
235	Memberships, Registration Fees, And Tuition - Training	\$ 4,500	\$ 814	\$ 2,500	
237	Atoka Beautification	\$ -	\$ -	\$ -	
240	Utility Services, Cell Phone Reimbursement	\$ 1,000	\$ 1,346	\$ 1,000	
241	Electric	\$ 2,000	\$ 3,159	\$ 3,800	
242	Water	\$ 200	\$ 82	\$ 200	
243	Sewer	\$ 200	\$ 98	\$ 200	
244	Gas	\$ 100	\$ 1,479	\$ 1,000	
245	Telephone and Other Communications	\$ 5,000	\$ 3,877	\$ 5,000	
247	Street Lighting (Electric And Maint.) - moved to SSA	\$ 63,000	\$ 63,641	\$ -	
249	Other Utility Services - Traffic Signals Electric	\$ 2,000	\$ 6,842	\$ 2,000	
250	Professional Services	\$ 1,000	\$ 212	\$ 1,000	
251	Medical, Dental, Veterinary Services		\$ 76	\$ 100	
252	Prof Services Legal	\$ 1,000	\$ 3,675	\$ 1,000	
254	Architectural, Engineering, and Landscaping Services	\$ 45,000	\$ 85,093	\$ 45,000	
256	Consultant Services - IT	\$ 1,500	\$ 471	\$ 1,500	
260	Repair And Maintenance Services	\$ 500	\$ 360	\$ 500	
261	Repair and Maintenance Motor Vehicles	\$ 2,000	\$ 1,161	\$ 2,000	
262	Repair and Maintenance Other Machinery and Equipment	\$ 2,000	\$ 9,851	\$ 8,000	
264	Repair and Maintenance Traffic Lights	\$ 2,000	\$ -	\$ 2,000	
266	Repair And Maintenance Buildings	\$ 4,000	\$ 1,690	\$ 3,000	

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FY24 BUDGET Updated
6/21/2023 - BALANCED

GENERAL FUND EXPENDITURES					FY 2023	YTD FY 2023	FY 2024
Parks And Recreation							
44200							
111	Salaries - Permanent Employees				\$ 192,910	\$ 172,222	\$ 264,004
112	Seasonal Employee Salaries				\$ 64,000	\$ 41,402	\$ 56,500
113	Salaries - Overtime				\$ 4,000	\$ 8,229	\$ 4,000
117	Salaries - Parks Ot - make inactive moved to 113					\$ 453	\$ -
132	Longevity Bonus				\$ 700	\$ 525	\$ 750
141	Oasi (Employer's Share)				\$ 14,000	\$ 16,688	\$ 18,000
142	Hospital And Health Insurance				\$ 58,000	\$ 45,056	\$ 78,000
143	Retirement				\$ 11,600	\$ 12,211	\$ 17,000
147	Unemployment Insurance				\$ 600	\$ 262	\$ 600
149	Other Employer Contributions FSA				\$ 700	\$ 350	\$ 700
220	Printing, Duplicating, Typing, And Binding				\$ 1,200	\$ 319	\$ 500
231	Publication of Formal and Legal Notices				\$ 400	\$ -	\$ 200
233	Subscriptions to Newspapers and Periodicals				\$ 150	\$ 100	\$ 150
235	Memberships, Registration Fees, And Tuition - Training				\$ 2,000	\$ 1,145	\$ 2,000
240	Utilities, Cell Phone Reimbursement				\$ 2,200	\$ 1,920	\$ 2,200
241	Electric - inc for soccer field lighting				\$ 27,000	\$ 24,630	\$ 29,000
242	Water				\$ 9,000	\$ 5,781	\$ 10,400
243	Sewer				\$ 1,800	\$ 757	\$ 1,000
244	Gas				\$ 200	\$ -	\$ 200
245	Telephone and Other Communications				\$ 5,000	\$ 4,986	\$ 10,000
246	Scout Hut Utilities & Telephone				\$ 2,000	\$ 2,333	\$ 2,000
248	Sanitation Fee				\$ 7,800	\$ 8,309	\$ 8,040
250	Professional Services - Engineering				\$ 7,000	\$ -	\$ 7,000
252	Professional Services - Legal				\$ 250	\$ 105	\$ 250
254	Architectural, Engineering, and Landscaping Services				\$ 2,000	\$ 225	\$ 1,500
255	Data Processing Support Charges - E-Commerce				\$ -	\$ -	\$ -
256	Consultant Services - IT				\$ -	\$ 21	\$ 150
261	Repair and Maintenance Motor Vehicles				\$ 2,000	\$ 194	\$ 2,000
262	Repair and Maintenance Other Machinery and Equipment				\$ 1,000	\$ -	\$ 1,000
265	Repair and Maintenance Grounds and Ground Improvements				\$ 20,000	\$ 25,211	\$ 24,000
266	Repair And Maintenance Buildings				\$ 10,000	\$ 3,483	\$ 6,000
270	Splash Pad Repair and Maintenance				\$ 6,000	\$ 13,276	\$ 18,000
280	Travel and Accommodations				\$ 1,400	\$ 231	\$ 1,000
282	Employee Automobile Allowance - Mileage Reimbursement				\$ 200	\$ -	\$ 200
287	Meals and Entertainment				\$ 1,000	\$ 372	\$ 800
292	Software & Website				\$ 7,500	\$ 6,228	\$ 7,000
299	Sundry - Drug Screening				\$ 500	\$ 22	\$ 300
310	Office Supplies And Materials				\$ 1,500	\$ 1,396	\$ 1,300
311	Office Stationary and Forms				\$ 100	\$ -	\$ -

GENERAL FUND EXPENDITURES		FY 2023	YTD FY 2023	FY 2024
312	Small Items of Equipment	\$ 1,000	\$ 1,033	\$ 1,000
320	Operating Supplies	\$ -	\$ -	\$ -
324	Household and Janitorial Supplies	\$ 5,200	\$ 3,162	\$ 4,500
326	Uniforms and Clothing	\$ 2,500	\$ 3,215	\$ 2,500
329	Field Maintenance Supplies	\$ 12,000	\$ 6,584	\$ 10,000
330	Maintenance & Repair Supplies	\$ 10,000	\$ 3,406	\$ 8,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 5,600	\$ 5,139	\$ 7,800
332	Motor Vehicle Parts & Repairs	\$ 2,000	\$ 323	\$ 2,000
333	Equipment Maintenance	\$ 1,500	\$ 1,201	\$ 1,500
342	Sign Parts and Supplies	\$ 1,000	\$ -	\$ -
346	Scout Hut Operations & Maint.	\$ 500	\$ 842	\$ 10,000
380	Programs - Camps and Classes	\$ 12,000	\$ 6,399	\$ 12,000
381	Concessions Credit Card Fee - E-Commerce - MyRec	\$ 4,500	\$ 5,435	\$ 4,000
382	Concession Exp- Food	\$ 35,000	\$ 47,664	\$ 35,000
383	Concession Exp- Non-Food	\$ 8,000	\$ 2,135	\$ 7,000
384	Softball Expense - Atoka Softball	\$ 65,000	\$ 65,377	\$ 65,000
385	Soccer Expense	\$ 30,000	\$ 26,624	\$ 30,000
386	Adult Sports Programs	\$ 5,600	\$ 3,828	\$ 5,600
387	Little Sports/Blastball	\$ 5,000	\$ 1,521	\$ 5,000
451	Crushed Stone	\$ -	\$ -	\$ -
452	Gravel and Sand	\$ 1,600	\$ -	\$ 1,600
453	Dirt and Topsoil	\$ -	\$ -	\$ -
471	Asphalt and Asphalt Filler	\$ 10,000	\$ -	\$ 10,000
472	Concrete	\$ -	\$ -	\$ -
486	Wire or Fencing	\$ 10,000	\$ -	\$ 10,000
510	Liability Insurance - Life Insurance	\$ 500	\$ 400	\$ 500
511	General Liability Insurance	\$ 5,000	\$ 4,620	\$ 5,000
515	Workers Compensation Insurance	\$ 6,900	\$ 7,627	\$ 7,700
520	Property Insurance	\$ 2,500	\$ 3,081	\$ 3,100
620	Principal Expense	\$ -	\$ -	\$ 28,000
630	Interest	\$ -	\$ -	\$ 4,500
800	Small Events/Misc	\$ 4,500	\$ 7,270	\$ 6,000
801	Safe Night Out	\$ 4,000	\$ 6,126	\$ 5,000
802	BBQ Fest	\$ 45,000	\$ 62,972	\$ 45,000
803	Rock the Block	\$ 20,000	\$ 16,995	\$ 20,000
804	Christmas Events/Decorating	\$ 6,000	\$ 4,495	\$ 6,000
805	ARPA Expenses	\$ -	\$ -	\$ 500,000
900	Capital Outlay	\$ -	\$ -	\$ -
901	Cap/Outlay	\$ -	\$ -	\$ 90,000
SUBTOTAL Parks And Recreation		\$ 788,110	\$ 695,918	\$ 1,529,044

GENERAL FUND EXPENDITURES					FY 2023	YTD FY 2023	FY 2024
45000		Donations					
720		Grants And Donations To Other Institutions			\$ 7,000	\$ 5,100	\$ 7,000
		SUBTOTAL Donations			\$ 7,000	\$ 5,100	\$ 7,000
47210		Tourism					
912		Site Development			\$ 24,000	\$ -	\$ -
939		Other Improvements			\$ 24,000	\$ 2,750	\$ 48,000
		SUBTOTAL Tourism			\$ 48,000	\$ 2,750	\$ 48,000
49200		Note Principal					
620		Notes			\$ -	\$ -	\$ -
		SUBTOTAL Note Principal			\$ -	\$ -	\$ -
49400		Interest - Notes					
630		Interest			\$ -	\$ 9,096	\$ 5,060
		SUBTOTAL Interest - Notes			\$ -	\$ 9,096	\$ 5,060
		Transfer to Savings					\$ -
		Industrial Development Board Loan					\$ 100,000
		SUBTOTAL Transfer to Savings			\$ -	\$ -	\$ 100,000
		Total Expenditures			\$ 7,254,306	\$ 6,568,957	\$ 10,957,520

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FY24 DRAFT BUDGET
6/7/2023

Sewer Fund Revenue		FY 2023		YTD FY23 As of 6/2/2023		FY 2024	
Account	412 Revenues						
36100	Interest Income		3,500	\$	23,829	\$	56,760
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 - 3,382 customers		1,249,417	\$	1,204,781	\$	1,556,015
37291	Forfeited Discounts and Penalties			\$	17,330	\$	19,000
37294	Sewer Connection Fee		2,000	\$	10,905	\$	15,000
37296	Sewer Tap Fees		100,000	\$	41,900	\$	50,000
37298	Grease Trap Pumping			\$	5,625	\$	6,000
37299	Sewer - Miscellaneous			\$	1,050	\$	1,100
37490	Damage Replacement Fees		3,000	\$		\$	1,500
33193	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 1		-				
33194	Intergovernmental Revenue - Federal American Rescue Plan Act Grant 2		-				180,000
	Total Revenues		\$ 1,362,637	\$	1,305,420	\$	1,885,375

Sewer Fund Expenses		FY 2023		YTD FY23 As of 6/2/2023		FY 2024	
Account							
52200							
111	Salaries - Permanent Employees - Regular	\$	200,000	\$	211,508	\$	240,000
114	Salaries - Sewer OT	\$	28,000	\$	30,448	\$	33,000
132	Bonus Pay - Longevity	\$	2,500	\$	2,009	\$	2,500
141	Oasi (Employer's Share)	\$	17,000	\$	18,100	\$	20,000
142	Hospital And Health Insurance	\$	40,000	\$	37,599	\$	40,000
143	Employee Retirement Plan - Current	\$	15,000	\$	16,326	\$	17,000
147	Unemployment Insurance	\$	200	\$	137	\$	200
211	Postage, Box Rent, Etc.	\$	5,000	\$	6,664	\$	5,000
220	Printing, Duplicating, Typing, And Binding	\$	200	\$	-	\$	200
231	Publication of Formal and Legal Notices	\$	250	\$	248	\$	250
233	Subscriptions to Newspapers and Periodicals	\$	-	\$	-	\$	-
235	Memberships, Registration Fees, and Tuition - Training	\$	6,500	\$	2,502	\$	3,500
240	Utility Services	\$	1,500	\$	1,214	\$	1,500
241	Electric	\$	90,000	\$	80,004	\$	90,000
242	Water	\$	200	\$	189	\$	200
243	Sewer	\$	181,048	\$	205,058	\$	210,000
244	Gas	\$	1,200	\$	1,149	\$	1,200
245	Telephone and Other Communications	\$	2,500	\$	8,882	\$	10,000
249	Other Utility Services	\$	500	\$	1,128	\$	1,200
250	Professional Services	\$	3,000	\$	212	\$	2,000
252	Prof Services Legal	\$	500	\$	13,650	\$	3,000
253	Accounting and Auditing Services	\$	1,300	\$	6,123	\$	6,500
254	Architectural, Engineering, and Landscaping Services	\$	25,000	\$	32,290	\$	30,000
255	IT & WEB SITE	\$	500	\$	-	\$	500
256	Consultant Services - IT	\$	-	\$	225	\$	-
260	Repair And Maintenance Services	\$	220,000	\$	82,983	\$	94,000
261	Repair and Maintenance Motor Vehicles	\$	2,000	\$	2,083	\$	2,000
262	Repair and Maintenance Other Machinery and Equipment	\$	1,500	\$	1,709	\$	2,000
269	Sewer Pump Maintenance - Mid-South Septic Pumping	\$	57,000	\$	139,790	\$	160,000

FY24 DRAFT BUDGET
6/7/2023

280	Travel and Accommodations	\$	500	\$	549	\$	500
282	Employee Automobile Allowance - Mileage Reimbursement	\$	-	\$	-	\$	-
287	Meals and Entertainment	\$	500	\$	310	\$	400
290	Other Contractual Services	\$	2,500	\$	12,088	\$	2,500
292	Software & Website	\$	21,840	\$	13,902	\$	20,000
299	Sundry	\$	1,000	\$	25	\$	600
310	Office Supplies And Materials	\$	500	\$	399	\$	500
311	Office Stationary and Forms	\$	-	\$	105	\$	-
312	Small Items of Equipment	\$	3,000	\$	3,105	\$	3,000
320	Operating Supplies	\$	3,500	\$	2,395	\$	3,000
322	Chemical, Laboratory, and Medical Supplies	\$	150	\$	217	\$	150
324	Household and Janitorial Supplies	\$	200	\$	1,135	\$	500

FY24 DRAFT BUDGET
6/7/2023

326	Uniforms and Clothing	\$	4,000	\$	1,222	\$	4,000
330	Repair and Maintenance Supplies	\$	30,000	\$	113,275	\$	125,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$	9,000	\$	5,026	\$	6,000
332	Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261	\$	500	\$	175	\$	500
333	Equipment Maintenance - Just Parts - Repairs in 262	\$	1,000	\$	5,927	\$	6,000
338	Repair Parts for Sewer Lines - Core and Main, G&C, Mainline	\$	80,459	\$	91,772	\$	100,000
451	Crushed Stone	\$	-	\$	-		
452	Gravel and Sand	\$	-	\$	-		
453	Dirt and Topsoil	\$	-	\$	-		
471	Asphalt and Asphalt Filler	\$	-	\$	-		
510	Liability Insurance - Life Insurance	\$	300	\$	365	\$	400
511	General Liability Insurance	\$	9,000	\$	7,988	\$	9,000
515	Workers Compensation Insurance	\$	8,000	\$	8,922	\$	9,500
520	Property Insurance	\$	8,500	\$	7,702	\$	8,500
540	Depreciation	\$	273,790	\$	273,790	\$	273,790
630	Interest	\$	2,000	\$	6,356	\$	6,000
806	TDEC Projects	\$	-	\$	560		
900	Capital Outlay - Main St Pump Station	\$	-	\$	-	\$	180,000
52230	Federal Rescue Plan Act - Sewer Infrastructure						
934	Capital Outlay - Drainage, Water Supply and Storage, Sewage Disposal	\$	-				
	Total Expenses	\$	1,362,637	\$	1,459,540	\$	1,735,590
			0			\$	149,785

FY24 DRAFT BUDGET
6/7/2023

Water Fund Revenue		FY 2023		YTD FY23 As of 6/7/2023		FY 2024	
411							
Account	Revenues						
36100	Interest Income	\$	1,500	\$	18,939	\$	18,000
36101	Credit Card Fee Income	\$	3,400	\$	9,677	\$	10,000
36350	Insurance Recoveries	\$	-	\$	-	\$	-
36555	Misc Revenue	\$	500	\$	-	\$	500
37110	Water Collections - 3,206 customers	\$	1,160,538	\$	1,172,557	\$	1,311,209
37191	Penalties	\$	37,400	\$	29,661	\$	29,000
37193	Water Reconnection Fee	\$	22,200	\$	21,860	\$	22,000
37194	Water Connection Fee	\$	12,000	\$	17,175	\$	16,500
37196	Water Meter Connection Fee	\$	20,000	\$	7,000	\$	7,500
37197	Line Extension Charges	\$	2,000	\$	3,400	\$	3,600
37199	Miscellaneous			\$	1,265	\$	1,000
37291	Forfeited Discounts and Penalties			\$	828	\$	-
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	\$	1,282,362	\$	1,419,309

Water Fund Expenses		FY 2023		YTD FY23 As of 6/7/2023		FY 2024	
52100							
111	Salaries - Permanent Employees - Regular	\$	200,000	\$	219,504	\$	240,000
115	Salaries - Water Ot	\$	15,000	\$	13,094	\$	15,000
132	Bonus Pay - Longevity	\$	2,500	\$	2,009	\$	2,500
141	Oasi (Employer's Share)	\$	17,000	\$	17,393	\$	17,000
142	Hospital And Health Insurance	\$	40,000	\$	36,611	\$	40,000
143	Employee Retirement Plan - Current	\$	14,000	\$	15,695	\$	15,000
147	Unemployment Insurance	\$	231	\$	133	\$	250
211	Postage, Box Rent, Etc.	\$	5,701	\$	7,997	\$	5,700
220	Printing, Duplicating, Typing, And Binding - Copier	\$	380	\$	362	\$	400
231	Publication of Formal and Legal Notices	\$	250	\$	992	\$	500
233	Subscriptions to Newspapers and Periodicals	\$	-	\$	-	\$	-
235	Memberships, Registration Fees, and Tuition - Training	\$	8,000	\$	12,833	\$	10,000

FY24 DRAFT BUDGET

6/7/2023

240	Utility Services	\$	2,000	\$	1,307	\$	2,000
241	Electric	\$	5,000	\$	4,595	\$	5,000
242	Water	\$	150	\$	84	\$	150
243	Sewer	\$	100	\$	100	\$	150
244	Gas	\$	1,500	\$	976	\$	1,500
245	Telephone and Other Communications	\$	7,000	\$	5,141	\$	7,000
249	Other Utility Services	\$	9,000	\$	11,667	\$	11,000
250	Professional Services	\$	3,000	\$	957	\$	2,000
252	Prof Services Legal	\$	550	\$	140	\$	500
253	Accounting and Auditing Services	\$	1,500	\$	6,123	\$	6,500
254	Architectural, Engineering, and Landscaping Services	\$	1,500	\$	3,597	\$	3,500
255	Data Processing Support Charges - E-Commerce	\$	4,000	\$	7,276	\$	6,000
256	Consultant Services - IT	\$	1,000	\$	2,318	\$	2,500
260	Repair And Maintenance Services	\$	72,000	\$	25,400	\$	50,000
261	Repair and Maintenance Motor Vehicles	\$	3,500	\$	11,073	\$	11,000
262	Repair and Maintenance Other Machinery and Equipment	\$	1,000	\$	95	\$	1,000
266	Repair and Maintenance Buildings	\$	1,000	\$	1,205	\$	1,500
280	Travel and Accommodations	\$	1,000	\$	1,021	\$	1,100
282	Employee Automobile Allowance - Mileage Reimbursement	\$	-	\$	-	\$	-
287	Meals and Entertainment	\$	500	\$	260	\$	500
290	Other Contractual Services	\$	1,500	\$	2,936	\$	3,000
292	Software & Website	\$	20,000	\$	20,699	\$	20,000
299	Sundry	\$	1,000	\$	754	\$	1,000
310	Office Supplies And Materials	\$	4,200	\$	4,177	\$	4,200
311	Office Stationary and Forms	\$	5,000	\$	1,956	\$	5,000
312	Small Items of Equipment	\$	3,000	\$	3,384	\$	3,500
320	Operating Supplies	\$	3,000	\$	290	\$	2,000
322	Chemical, Laboratory, and Medical Supplies	\$	150	\$	363	\$	200
324	Household and Janitorial Supplies	\$	1,000	\$	1,124	\$	1,200
326	Uniforms and Clothing	\$	5,500	\$	5,821	\$	6,000
330	Repair and Maintenance Supplies	\$	20,000	\$	20,398	\$	20,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$	7,500	\$	6,837	\$	7,500

FY24 DRAFT BUDGET

6/7/2023

332	Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261	\$	3,000	\$	121	\$	2,500
333	Equipment Maintenance - Just Parts - Repairs in 262	\$	3,000	\$	77	\$	2,500
338	Repair Parts for Water Lines, Meters, Etc	\$	25,000	\$	7,387	\$	25,000
353	Water Purchased For Resale	\$	500,000	\$	486,216	\$	500,000
391	Water Meters	\$	12,000	\$	21,543	\$	25,000
392	Fire Hydrants	\$	-	\$	9,181	\$	10,000
451	Crushed Stone	\$	-	\$	1,525	\$	1,500
452	Gravel and Sand	\$	-	\$	-	\$	-
453	Dirt and Topsoil	\$	-	\$	-	\$	-
471	Asphalt and Asphalt Filler	\$	-	\$	-	\$	-
510	Liability Insurance - Life Insurance	\$	325	\$	365	\$	325
511	General Liability Insurance	\$	8,200	\$	7,384	\$	8,200
514	Surety Bonds - Officials and Employees	\$	-	\$	-	\$	-
515	Workers Compensation Insurance	\$	8,100	\$	8,922	\$	9,000
520	Property Insurance	\$	3,535	\$	3,238	\$	3,500
540	Depreciation	\$	201,163	\$	201,163	\$	201,163
630	Interest	\$	5,000	\$	18,139	\$	18,000
900	Capital Outlay	\$		\$	-	\$	-
52130	Federal Rescue Plan Act - Water Infrastructure						
934	Drainage, Water Supply and Storage, Sewage Disposal	\$	-	\$	-		
	Total Expenses	\$	1,259,535	\$	1,243,955	\$	1,339,538
			3			\$	79,771

FY24
DRAFT BUDGET 5/23/2023

Solid Waste		FY 2023	YTD FY23 5/22/2023	FY 2024
Account	132			
Revenues	Description			
34410	Refuse Collection Charges	\$ 656,882	\$ 742,313	\$ 770,865
34415	Additional Cart Charge	\$ 1,800	\$ 1,800	\$ 4,234
34420	Curbside Recycling	\$ 10,500	\$ 9,522	\$ -
36100	Interest Income	\$ 800	\$ 1,281	\$ 1,200
37191	Penalties	\$ 800	\$ -	
Total Revenues		\$ 670,782	\$ 754,916	\$ 776,299

Expenditures				
248	Sanitation Fee	\$ 505,000	\$ 521,050	\$ 544,140
249	Other Utility Services		\$ -	
252	Professional Legal Services		\$ 1,435	
51610	Operating Transfers To General Fund	\$ 150,000	\$ 150,000	\$ 195,000
Total Expenditures		\$ 655,000	\$ 672,485	\$ 739,140

FY 24 DRAFT Budget
5/23/2023

State Street Aid		FY 2023	YTD FY23 5/2/2023	FY 2024
Account	125			
Revenues	Description			
33356	Gas 3 cent add - old number 33553	\$ 53,482	\$ 42,880	\$ 51,456
33357	Gas Tax 2017 - old number 33554	\$ 92,458	\$ 74,428	\$ 89,313
33551	State Gasoline And Motor Fuel Tax	\$ 184,042	\$ 147,812	\$ 177,374
33555	Gas Tax 1989	\$ 28,864	\$ 23,214	\$ 27,857
36100	Interest Income	\$ 100	\$ 1,405	\$ 1,500
	Total Revenues	\$ 358,946	\$ 289,739	\$ 347,500

Expenditures				
247	Street Lighting (Electric And Maint.) - LED Upgrade?			\$ 63,000
268	Repair and Maintenance Roads		\$ 1,594	
620	Principal - Bond Series 2008 - Rosemark			\$ 15,640
630	Interest - Bond Series 2008 -Rosemark			\$ 1,039
43100	Highway and Streets	\$ 85,000	\$ 85,000	\$ -
43190	State Street Aid	\$ 273,946		\$ 267,821
	Total Expenditures	\$ 358,946	\$ 86,594	\$ 347,500
				\$ -

FY24 DRAFT Budget
5/23/2023

Drug Enforcement Fund		FY 2023	YTD FY23	FY 2024
		5/22/2023		
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	\$ 31,695	\$ 50,000
36555	Misc Revenue		\$ 2,436	
	Total Revenues	\$ 57,672	\$ 34,131	\$ 50,000
Expenditures	42129			
129	Drug Investigation and Control			
296	Towing Expense		\$ -	
326	Supplies		\$ -	
333	Equipment		\$ -	\$ 50,000
900	Capital Outlay	\$ 57,672	\$ -	
	Expenditures	\$ 57,672	\$ -	\$ 50,000
		\$ -	\$ -	\$ -

**Budget Summary
FY 2024**

Sample Local Government

All Funds		Estimated Beginning Cash July 1	Revenues	Debt Proceeds	Transfers-In	Total	Expenditures *(exclude depreciation for enterprise funds)	Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
General Fund		\$ 4,195,693	\$ 10,957,520			\$ 10,957,520	\$ 7,244,306		\$ 7,244,306	\$ 3,713,214	\$ 7,908,907	109.17%
State Street Aid		226,072	347,500			347,500	358,946		358,946	(11,446)	214,586	59.78%
Drug Fund		24,054	50,000			50,000	57,672		57,672	(7,672)	16,382	28.41%
Water Fund		1,200,630	1,401,309			1,401,309	1,259,535		1,259,535	141,774	1,342,404	106.48%
Wastewater Fund		1,874,447	1,648,615			1,648,615	1,321,538		1,321,538	327,077	2,201,524	166.99%
Solid Waste Fund		147,022	776,299			776,299	655,000		655,000	121,299	268,321	40.97%
												#DIV/0!
												#DIV/0!
												#DIV/0!
Totals		\$ 7,667,878	\$ 15,181,243	\$ -	\$ -	\$ 15,181,243	\$ 10,896,997	\$ -	\$ 10,896,997	\$ 4,284,246	\$ 11,932,124	

Enterprise Funds		Estimated Beginning Net Position July 1	Revenues	Transfers-In	Total	Expenses ***(exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
Water Fund		\$ 2,762,449	\$ 1,419,309		\$ 1,419,309	\$ 1,259,535		\$ 1,259,535	\$ 159,774	\$ 2,922,223
Wastewater Fund		6,024,094	1,885,375		1,885,375	1,362,637		1,362,637	522,738	6,546,832
Totals		\$ 8,786,543	\$ 3,304,684	\$ -	\$ 3,304,684	\$ 2,622,172	\$ -	\$ 2,622,172	\$ 682,512	\$ 9,469,055

Governmental Funds		Estimated Beginning Fund Balance July 1
General Fund		\$ 4,195,693
State Street Aid		226,072
Drug Fund		24,054
Solid Waste Fund		147,022
Totals		\$ 4,592,801

Note: There are hidden rows for each section of this schedule that can be unhidden for governments with additional funds.

* Expenditures: Total should not include depreciation cost since it is a non cash expense, but should include principal payments.

** Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget

Sample Local Government

**Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024**

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total		Budgeted Annual Debt Service		Detailed Budget Page Number
					Principal	Outstanding at June 30	Principal	Interest	
General	Bonds	General Obligation note Series 2015 Municipal Complex	4,500,000		\$ -	3,709,000	264,000	37,259	301,259 2,4,5
		General Obligation note Series 2022 Fire Dept. C/O	660,000			660,000	60,000	12,578	72,578 5
		General Obligation note Series 2023 Vehicle Purchases	500,000			500,000	182,985	11,992	194,977 4,6
		General Obligation note Series 2008 (46%)	1,000,000			319,847	14,720	1,137	15,857 8
	Loan Agreements								
	Notes								
	Leases								
Total			\$ 6,660,000	\$ -	\$ 5,188,847	\$ 521,705	\$ 62,966	\$ 584,671	
Sanitation	Bonds								
	Loan Agreements								
	Notes								
	Leases								
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Water and Sewer	Bonds	State Revolving Fund 2009	3,772,347		\$ 1,165,532	\$ 114,247	\$ 16,032	\$ 130,279	
		General Obligation note Series 2008 (54%)	1,000,000		376,873	17,280	2,443	19,723.00	
		General Obligation note Series 2004	1,000,000		477,698	40,000	3,296	43,296.00	
	Loan Agreements								
	Notes								
	Leases								
Total			\$ 5,772,347	\$ -	\$ 2,020,103	\$ 171,527	\$ 21,771	\$ 193,298	
Total Outstanding Debt			\$ 12,432,347	\$ -	\$ 7,208,950	\$ 693,232	\$ 84,737	\$ 777,969	