



ATOKA

Tennessee



Fiscal Year 2022 Budget

July 1, 2021 – June 30, 2022

Mayor W. Daryl Walker

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



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EXECUTIVE SUMMARY

June 8, 2021

Honorable Mayor Walker, Aldermen and Residents of the Town of Atoka,

I am respectfully submitting the Fiscal Year 2022 budget for the Town of Atoka. The budget is designed to consider the needs of the Town for Fiscal Year 2022. There is no way to predict what the future will hold. However, the future will likely be full of challenges and the Town should be prepared to the best of its ability. The Fiscal Year 2022 budget is the spending plan and policies for the coming year.

The Fiscal Year 2022 budget was developed utilizing a budget committee process. The committee was made up of two Aldermen, who serve as Finance and Administration Liaisons, Department Directors, and Town Staff. After several meetings and budget drafts, 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. While the above services are not a comprehensive listing, all Town services need to be considered as part of the budget. By asking how the Town can continue to provide for these services, each category was scrutinized and revised to address the revenue constraints.

The committee worked from the following basic policies and expectations-

- Develop the Fiscal Year 2022 budget assuming no property tax increase
- Day-to-day essential operations continue to be funded at adequate, sustainable levels
- Identify appropriate, real-world estimates on revenues and expenditures
- Existing levels of essential citizen services must be maintained
- The Town must increase reserve fund balances
- Increase supplemental funding of State Street Aid via the General Fund. Funding needs to continue to increase in subsequent years for road construction and other infrastructure

EXECUTIVE SUMMARY cont.-

Major Departments and Funds-

- Administration
 - One of the changes for the Fiscal Year 2022 budget was the inclusion of additional line items to identify more budgetary detail. The Comptroller's Office provides an approved Chart of Accounts. Grants and other revenue sources along with new expenditure lines items were added for each department.
- Police Services
 - The Town is adding a full-time police officer to the department.
 - Officer training continues to be of utmost importance. The training budget has been increased by \$10,000.
 - E-ticketing capability has been funded to make more efficient use of officer time and increase officer safety during traffic stops.
 - Three new police vehicles will be purchased outright. In the coming years, a purchase program will be considered to maintain the vehicle fleet.
- Fire Protection
 - The Town has submitted for a grant to purchase a new aerial fire apparatus. The Town currently operates two main engine apparatus, and one is reaching its end of primary response capability and will be moved to reserve status when the new apparatus is acquired. Should the Town not successfully obtain the grant, it is budgeting for the purchase of the same apparatus via a ten-year capital outlay note. Payments on the capital outlay note would be approximately \$91,000 annually for ten years, and the Town has committed \$200,000 towards the purchase.
 - The department will be adding two backup generators for each fire station totaling \$13,000.
 - Historically, the fire department oversees the Town's early warning tornado sirens. We are budgeting for a new early warning tornado notification system and two new sirens at an approximate cost of \$100,000. The notification system will provide earlier notification for citizens and allow additional time to prepare in the event of tornadic activity in the area. The new and improved sirens will add coverage to the notification area. The remaining sirens will be upgraded in coming budget cycles.

EXECUTIVE SUMMARY cont.-

- Planning and Inspection

- The Town is in the process of selecting a firm to conduct a Long-Range Comprehensive Plan. The plan will allow the Town to determine and identify future land use, growth, infrastructure needs, recreation, etc. Citizens will assist in the process by providing input throughout the creation of the plan. The plan must be created and implemented for the Town's future financial sustainability and to maintain the ability to provide essential services to citizens. The Town is budgeting \$125,000 for the plan.
- The Town has budgeted for a planner/engineer position. This individual would provide planning guidance as well as engineering support for Town staff and general Town projects. Support from our current engineering provider, SSR will still be needed.

- Highways and Streets

- The Town will add additional staff to the Public Works Department.
- Repair and Maintenance of Roads and Streets are budgeted at \$280,048. This is an increase over previous years and is intended to supplement State Street Aid.
- Funds have been identified to address the conditions of roads.

- Parks and Recreation

- Parks and Rec programs and services are continuing to grow – Parks and Rec has taken over most of the organization of Atoka Softball and Atoka Soccer programs. The department is also implementing new activities like Lego Camps, Space Camp, Challenger Soccer Camp, Summer Little Sports, Summer Art Class, Reading in the Park, and Yoga for Kids.
- Blast Ball/T-Ball have record numbers of registrations.
- New events such as Autumn in Atoka and Food Truck Festivals.
- BBQ Fest 2021 was the biggest and best-ever. We are planning for an even bigger and better BBQ Fest for 2022.

- Water Fund and Sewer Fund

- Fiscal Year 2022 will be the first year that the water and sewer funds will have separate accounting. By segregating the funds, the Town will be able to track, identify, and manage the funds for maximum benefit of each operation.
- American Rescue Act of 2021 – the Town is expected to receive funds from the federal government which will be invested into water and sewer infrastructure.

EXECUTIVE SUMMARY cont.-

- State Street Aid
 - The Town recognizes that its road infrastructure needs to be improved.
 - Roads are an expensive part of the Town's infrastructure. The Town will continue to identify revenue sources to improve and maintain road infrastructure.
 - The property tax rate for the Town of Atoka for FY 2022 will remain \$.98 per \$100.00
 - The Town must continue to increase operational reserves funds and we are budgeting a transfer of \$200,000 to savings.

The budget sets the financial plan for Fiscal Year 2022. Although, we cannot foresee the future, i.e. the COVID pandemic, the Town is making a good faith effort to provide for the needs of its citizens. The Town's needs are not only driven by a desire to maintain essential services, public safety and adequate infrastructure, but also by the unfunded mandates placed upon it by the State of Tennessee and the Federal Government.

I would like to express my thanks to the Town Staff and the Board of Mayor and Aldermen for their help and support while creating the Fiscal Year 2022 Budget. I am truly blessed to be able to serve the citizens of Atoka as its Town Administrator.

Respectfully,

Marc

"What you get by achieving your goals is not as important as what you become by achieving your goals". – Henry David Thoreau

2022 Town Budgets

| | <u>Revenues</u> | <u>Expenditures</u> |
|---------------------|-----------------|---------------------|
| General Fund Budget | \$ 7,139,075 | \$ 7,139,075 |
| Water Fund Budget | \$ 1,733,022 | \$ 1,732,626 |
| Sewer Fund Budget | \$ 2,156,835 | \$ 1,927,303 |
| Solid Waste | \$ 600,000 | \$ 720,000 |
| State Street Aid | \$ 336,360 | \$ 336,360 |
| Drug Fund | \$ 31,000 | \$ 31,000 |

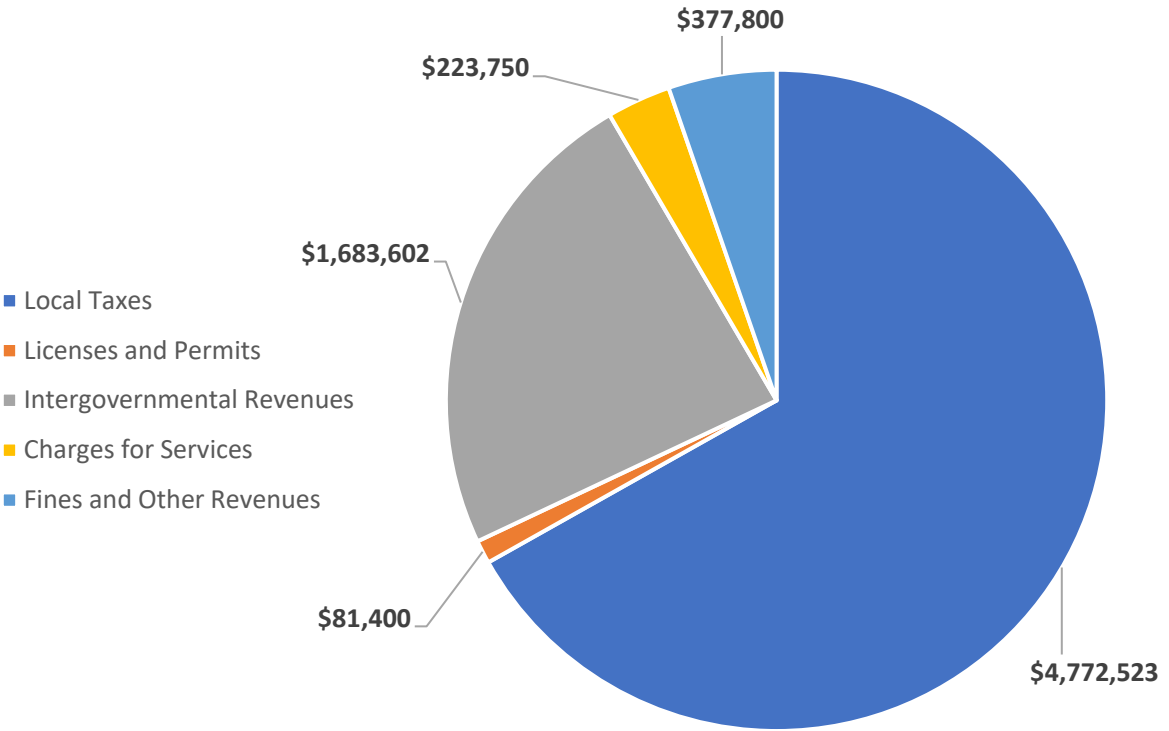


THE PURPOSE OF BUDGETING

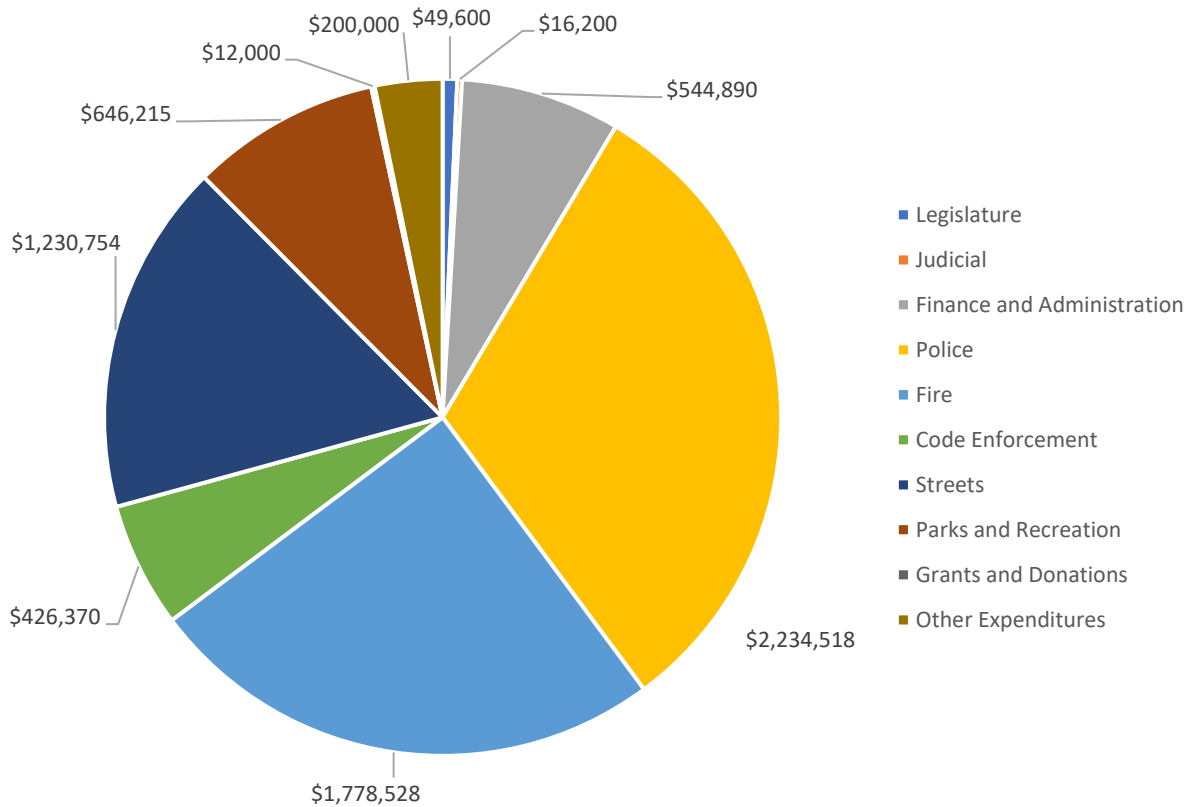
- Financial budgets should be carefully prepared based on considerations of future events that could affect the business' financial performance and condition.
- Budgets that are not accurate will mislead managers, investors, creditors, and others who use the budgets to make decisions.
- Without an accurate budget, the business may not be able to meet short- and long-term financial obligations.

FINANCIAL MANAGEMENT

GENERAL FUND REVENUE ANALYSIS



GENERAL FUND EXPENSE ANALYSIS



DEBT ANALYSIS

* As of June 30, 2020, Audited

| Governmental Activities | Current Balance | 2021 Annual Payment | Maturity |
|-------------------------------------|------------------------|----------------------------|-----------------|
| Variable Rate Local Government 2015 | \$ 4,872,316 | \$ 301,572 | 2036 |
| Pooled Financing Revenue 2008- 46% | \$ 359,465 | \$ 14,522 | 2037 |
| Business-Type Activities | Current Balance | 2021 Annual Payment | Maturity |
| Water and Sewer Revenue & Tax 2004 | \$ 565,796 | \$ 38,879 | 2033 |
| Pooled Financing Revenue 2008 - 54% | \$ 422,661 | \$ 17,048 | 2037 |
| State Revolving Fund Loan 2009 | \$ 1,509,058 | \$ 130,279 | 2032 |

FUTURE BUDGET CONSIDERATIONS

The FY 2022 budget provides for essential resident services, emergency and public safety services, as well as plans for replacements of needed vehicles, equipment, and improvements of Town infrastructure.

In future years, the Town will continue to build a vehicle and equipment replacement cycle and fund capital improvement projects. Having this replacement process and budget in place will allow the Town to provide for the necessary services of our residents through dependable use of assets. Along with the fleet and equipment, replacement and purchase of other capital items need to be planned. Roads, bridges, parking lots, roofing, recreational equipment, among other things, require continued consideration when developing future budgets.

Transfers to reserves should be determined in future years until adequate reserves levels are obtained. Adequate reserve fund levels allow the Town the ability to respond to unforeseen circumstances and/or the flexibility to take advantage of opportunities.



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 workshop 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.

| General Fund Revenues | | FY 2022 |
|-----------------------|---|---------------------|
| 31200 | Tax - Local Tax | \$ 2,270,920 |
| 31250 | Interest-Prop Tax | \$ 14,500 |
| 31500 | Property Maintenance Liens | \$ 10,000 |
| 31610 | Local Sales Tax - Co. Trustee | \$ 1,461,266 |
| 31611 | Local Opt. Sales Tax- Fire Protection | \$ 660,915 |
| 31710 | Wholesale Beer Tax | \$ 202,000 |
| 31720 | Wholesale Liquor Tax | \$ 125,000 |
| 31911 | Munford Gas Franchise Fee | \$ 25,222 |
| 31912 | Cable TV Franchise Tax | \$ 2,700 |
| 32610 | Building Permits | \$ 71,000 |
| 32690 | Other Licenses & Permits | \$ 2,400 |
| 32700 | Planning Fees | \$ 8,000 |
| 33100 | Federal Grants - roundabout | \$ 363,000 |
| 33101 | Federal Grant | |
| 33280 | State Grants | \$ - |
| 33400 | State Grants | \$ - |
| 33401 | State Grant Local Support - state covid | \$ 119,125 |
| 33410 | State Law Enforcement Education | \$ 17,600 |
| 33415 | Grant-Fire Supplement | \$ 12,800 |
| 33510 | State Sales Tax | \$ 962,500 |
| 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 | \$ 13,000 |
| 33552 | Petroleum Special | \$ 18,800 |
| 33595 | Sportsbetting Payment - STofTN | \$ 14,000 |
| 33591 | Gross Receipts - TVA | \$ 108,000 |
| 33710 | Grant-Tipton County Fire | \$ 44,127 |
| 33711 | Tipton County Community Svc | \$ 10,000 |
| 34610 | Safe Night Out-Donations/Grants | \$ 2,500 |
| 34611 | Special Events -Donations/Sales | \$ 4,000 |
| 34733 | Small Events | \$ 3,200 |
| 34740 | Little Sports/Blastball | \$ 6,300 |
| 34741 | Camps/Classes - Old amount Being separated into separate lines 34610-3474 | \$ 12,000 |
| 34742 | Adult Recreational Programs | \$ 1,250 |
| 34743 | Program Fees - Soccer | \$ 30,000 |
| 34744 | Program Fees - Softball | \$ 53,000 |
| 34745 | Park And Recreation Concessions | \$ 60,000 |
| 34746 | Park/Rec-BBQ Festival | \$ 50,000 |
| 34747 | Park/Rec-Facilty Rental | \$ 1,500 |
| 34748 | Splash Pad Fees | \$ - |
| 35100 | City Court Revenue - make inactive - Moved to 35110 | \$ - |
| 35110 | City Court Fines And Costs | \$ 60,000 |
| 35120 | E-Citations fee | \$ 1,300 |
| 35160 | Court Fines And Costs From County | \$ 6,500 |
| 35170 | Resource Officer - Police | \$ 35,000 |
| 36100 | Interest Income | \$ 10,000 |
| 36350 | Insurance Recoveries | \$ - |
| 36555 | Misc Revenue - \$15k DEA | \$ 15,000 |
| 36900 | Loan Proceeds | \$ - |
| 36967 | Operating Transfer from Solid Waste Operational Costs | \$ 250,000 |
| | | |
| | TOTAL Revenues | \$ 7,139,075 |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---------------------------|--|------------------|
| 41100 | Legislative | |
| 111 | Salaries - Permanent Employees - Regular - Mayor | \$ 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 | \$ 3,100 |
| 239 | MTAS/Mun League | \$ - |
| 252 | Prof Services Legal | \$ - |
| 280 | Training & Travel | \$ 500 |
| 299 | Sundry | \$ 3,000 |
| | SUBTOTAL Legislative | \$ 49,600 |
| 41200 | Judicial | |
| 111 | Salaries - Permanent Employees - Regular | \$ 4,200 |
| 734 | Fines and Violations | \$ 12,000 |
| | SUBTOTAL Judicial | \$ 16,200 |
| 41500 | Financial Administration | |
| 111 | Salaries - Permanent Employees - Regular | \$ 145,000 |
| 113 | Salaries - Overtime | \$ 250 |
| 132 | Bonus Pay - Longevity | \$ 1,925 |
| 141 | Oasi (Employer's Share) | \$ 9,200 |
| 142 | Hospital And Health Insurance | \$ 26,000 |
| 143 | Employee Retirement Plan - Current | \$ 8,700 |
| 147 | Unemployment Insurance | \$ 150 |
| 149 | Other Employer Contributions FSA | \$ 2,500 |
| 211 | Postage, Box Rent, Etc. | \$ 1,500 |
| 220 | Printing, Duplicating, Typing, And Binding - Copier | \$ 3,500 |
| 231 | Publication of Formal and Legal Notices | \$ - |
| 233 | Subscriptions to Newspapers and Periodicals | \$ - |
| 235 | Memberships, Registration Fees, And Tuition - Training | \$ 10,000 |
| 237 | Atoka Beautification | \$ 10,000 |
| 240 | Utility Services | \$ 36,000 |
| 241 | Electric | |
| 242 | Water | |
| 243 | Sewer | |
| 244 | Gas | |
| 245 | Telephone and Other Communications | |
| 250 | Professional Services | \$ 35,000 |
| 252 | Prof Services Legal | \$ 10,000 |
| 253 | Accounting and Auditing Services | |
| 254 | Architectural, Engineering, and Landscaping Services | |
| 255 | Data Processing Support Charges - E-Commerce | \$ 1,000 |
| 256 | Consultant Services - IT | \$ 30,000 |
| 261 | Repair and Maintenance Motor Vehicles | |
| 262 | Repair and Maintenance Other Machinery and Equipment | |
| 266 | Repair And Maintenance Buildings - Janitorial Services | \$ 45,000 |
| 280 | Travel & Accommodations | \$ 10,000 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | |
| 287 | Meals and Entertainment | |
| 290 | Other Contractual Services - FSA Admin | \$ 1,800 |
| 292 | Software & Website | \$ 1,500 |
| 297 | Mixed Drink County Portion | \$ 9,000 |
| 299 | Sundry | \$ 16,000 |
| 310 | Office Supplies And Materials | \$ 10,000 |
| 311 | Office Stationary and Forms | |
| 312 | Small Items of Equipment | |
| 324 | Household and Janitorial Supplies | |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|-----------------------------------|---|--------------|
| 326 | Uniforms and Clothing | \$ 700 |
| 330 | Repair and Maintenance Supplies | \$ 1,000 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 500 |
| 332 | Motor Vehicle Parts & Repairs | \$ 1,000 |
| 333 | Equipment Maintenance | \$ 1,500 |
| 510 | Liability Insurance - Life Insurance | \$ 440 |
| 511 | General Liability Insurance | \$ 2,800 |
| 514 | Surety Bonds - Officials and Employees | \$ 500 |
| 515 | Workers Compensation Insurance | \$ 4,700 |
| 520 | Property Insurance | \$ 2,000 |
| 620 | Principal | \$ 91,350 |
| 630 | Interest | \$ 14,375 |
| 900 | Capital Outlay | |
| SUBTOTAL Financial Administration | | \$ 544,890 |
| 42100 | Police Patrol | |
| 111 | Salaries - Permanent Employees - Regular | \$ 1,180,145 |
| 113 | Salaries - Overtime | \$ 30,000 |
| 114 | Salaries - Overtime - DEA | \$ 15,000 |
| 132 | Bonus Pay - Longevity | \$ 8,000 |
| 141 | Oasi (Employer's Share) | \$ 90,000 |
| 142 | Hospital And Health Insurance | \$ 200,000 |
| 143 | Employee Retirement Plan - Current | \$ 85,000 |
| 147 | Unemployment Insurance | \$ 1,500 |
| 149 | Other Employer Contributions FSA | \$ 4,000 |
| 211 | Postage, Box Rent, Etc. | \$ 125 |
| 220 | Printing, Duplicating, Typing, And Binding - Copier | \$ 1,000 |
| 231 | Publication of Formal and Legal Notices | \$ - |
| 233 | Subscriptions to Newspapers and Periodicals | \$ - |
| 235 | Memberships, Registration Fees, And Tuition - Training | \$ 30,000 |
| 240 | Utilities, Cell Phone Reimbursement | \$ 47,500 |
| 241 | Electric | \$ - |
| 242 | Water | \$ - |
| 243 | Sewer | \$ - |
| 244 | Gas | \$ - |
| 245 | Telephone and Other Communications | \$ - |
| 249 | 911 Dispatch Services - Make inactive moving to 290 | \$ - |
| 252 | Legal Services | |
| 256 | Consultant Services - IT | \$ 4,000 |
| 261 | Repair and Maintenance Motor Vehicles | \$ - |
| 262 | Repair and Maintenance Other Machinery and Equipment | \$ - |
| 266 | Repair And Maintenance Buildings - Janitorial Services | \$ 10,000 |
| 280 | Travel and Accommodations - increase of 10k in line 235 | \$ 3,000 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | \$ - |
| 287 | Meals and Entertainment | \$ - |
| 290 | Other Contractual Services - 911 Dispatch | \$ 55,000 |
| 292 | Software & Website - Watson Software | \$ 25,500 |
| 299 | Sundry | \$ 3,000 |
| 310 | Office Supplies And Materials | \$ 8,000 |
| 311 | Office Stationary and Forms | \$ - |
| 312 | Small Items of Equipment | \$ - |
| 320 | Operating Supplies and Equipment | \$ 32,500 |
| 324 | Household and Janitorial Supplies | \$ - |
| 326 | Uniforms and Clothing | \$ 12,000 |
| 327 | Firearms Supplies | \$ - |
| 330 | Repair and Maintenance Supplies | \$ 1,000 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 38,000 |
| 332 | Motor Vehicle Parts & Repairs | \$ 30,000 |
| 510 | Liability Insurance - Life Insurance | \$ 2,420 |
| 511 | General Liability Insurance | \$ 28,000 |
| 514 | Surety Bonds - Officials and Employees - Court Clerk | \$ 100 |
| 515 | Workers Compensation Insurance | \$ 41,000 |
| 520 | Property Insurance | \$ 2,900 |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---|---|---------------------|
| 620 | Principal | \$ 104,400 |
| 630 | Interest | \$ 16,428 |
| 900 | Capital Outlay | \$ 125,000 |
| SUBTOTAL Police Patrol | | \$ 2,234,518 |
| 42200 | Fire Protection And Control | |
| 111 | Salaries - Permanent Employees - Regular | \$ 820,000 |
| 113 | Salaries - Overtime | \$ 75,000 |
| 132 | Bonus Pay - Longevity | \$ 5,200 |
| 141 | Oasi (Employer's Share) | \$ 65,000 |
| 142 | Hospital And Health Insurance | \$ 160,000 |
| 143 | Employee Retirement Plan - Current | \$ 64,000 |
| 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 |
| 233 | Subscriptions to Newspapers and Periodicals | |
| 235 | Memberships, Registration Fees, And Tuition - Training | \$ 24,000 |
| 240 | Utility Services - Cell Phone Reimbursement | \$ 24,000 |
| 241 | Electric | |
| 242 | Water | |
| 243 | Sewer | |
| 244 | Gas | |
| 245 | Telephone and Other Communications | |
| 249 | 911 Dispatch Services - Make inactive moving to 290 | \$ - |
| 250 | Professional Services | \$ 250 |
| 256 | Consultant Services - IT | \$ 10,000 |
| 261 | Repair and Maintenance Motor Vehicles | |
| 262 | Repair and Maintenance Other Machinery and Equipment | |
| 265 | Repair And Maintenance Grounds | \$ 7,000 |
| 266 | Repair And Maintenance Buildings - Janitorial | \$ 22,000 |
| 280 | Travel and Accomodations | \$ 1,000 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | |
| 287 | Meals and Entertainment | |
| 290 | Other Contractual Services - Medical Director, 911 Dispatch | \$ 21,000 |
| 292 | Software & Website | \$ - |
| 299 | Sundry | \$ 5,000 |
| 310 | Office Supplies And Materials | \$ 3,500 |
| 311 | Office Stationary and Forms | |
| 312 | Small Items of Equipment | |
| 320 | Operating Supplies - Turnout Gear, Medical, Hose, Ladders, Pumps, Etc | \$ 60,000 |
| 322 | Chemical, Laboratory, and Medical Supplies | |
| 324 | Household and Janitorial Supplies | |
| 326 | Uniforms and Clothing | \$ 15,000 |
| 330 | Repair and Maintenance Supplies | \$ 15,000 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 10,000 |
| 332 | Motor Vehicle Parts & Repairs | \$ 40,000 |
| 333 | Equipment - Large Tool Maintenance and Certifications | \$ 6,000 |
| 510 | Liability Insurance - Life Insurance | \$ 1,760 |
| 511 | General Liability Insurance | \$ 8,000 |
| 515 | Workers Compensation Insurance | \$ 29,000 |
| 520 | Property Insurance | \$ 3,900 |
| 620 | Principal | \$ 65,250 |
| 630 | Interest | \$ 10,268 |
| 900 | Capital Outlay | \$ 204,000 |
| SUBTOTAL Fire Protection And Control | | \$ 1,778,528 |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---------------------------|--|-------------------|
| 42400 | Planning & Inspection | |
| 111 | Salaries - Permanent Employees - Regular | \$ 163,100 |
| 113 | Salaries - Overtime | \$ 200 |
| 132 | Bonus Pay - Longevity | \$ 1,350 |
| 141 | Oasi (Employer's Share) | \$ 5,700 |
| 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 | \$ 1,700 |
| 231 | Publication of Formal and Legal Notices | |
| 233 | Subscriptions to Newspapers and Periodicals | |
| 235 | Memberships, Registration Fees, And Tuition - Training | \$ 1,000 |
| 240 | Utility Services | \$ 2,800 |
| 245 | Telephone and Other Communications | |
| 250 | Professional Services | \$ 30,000 |
| 252 | Legal Services | \$ 3,000 |
| 254 | Architectural, Engineering, and Landscaping Services | |
| 256 | Consultant Services - IT | \$ 1,500 |
| 257 | Planning and Zoning Services | \$ 20,000 |
| 258 | Code Enforcement and Property Maintenance | \$ 11,000 |
| 261 | Repair and Maintenance Motor Vehicles | |
| 262 | Repair and Maintenance Other Machinery and Equipment | |
| 280 | Travel and Accommodations | \$ 2,200 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | |
| 287 | Meals and Entertainment | |
| 292 | Software & Website | \$ 100 |
| 299 | Sundry | \$ 300 |
| 310 | Office Supplies And Materials | \$ 4,000 |
| 311 | Office Stationary and Forms | |
| 312 | Small Items of Equipment | |
| 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. | \$ 1,000 |
| 332 | Motor Vehicle Parts & Repairs | \$ 1,700 |
| 510 | Liability Insurance - Life Insurance | \$ 220 |
| 511 | General Liability Insurance | \$ 1,100 |
| 515 | Workers Compensation Insurance | \$ 2,300 |
| 900 | Capital Outlay | \$ 125,000 |
| | SUBTOTAL Planning & Inspection | \$ 426,370 |
| 43100 | Highways And Streets | |
| 111 | Salaries - Permanent Employees | \$ 215,000 |
| 113 | Salaries - Overtime | \$ 3,000 |
| 132 | Bonus Pay - Longevity | \$ 1,000 |
| 141 | Oasi (Employer's Share) | \$ 8,000 |
| 142 | Hospital And Health Insurance | \$ 22,000 |
| 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 | |
| 235 | Memberships, Registration Fees, And Tuition - Training | \$ 4,500 |
| 240 | Utility Services, Cell Phone Reimbursement | \$ 11,000 |
| 241 | Electric | |
| 242 | Water | |
| 243 | Sewer | |
| 244 | Gas | |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---------------------------|---|---------------------|
| 245 | Telephone and Other Communications | |
| 247 | Street Lighting (Electric And Maint.) | \$ 63,000 |
| 249 | Other Utility Services - Traffic Signals Electric | \$ 4,000 |
| 250 | Professional Services | \$ 5,000 |
| 252 | Prof Services Legal | \$ 1,000 |
| 254 | Architectural, Engineering, and Landscaping Services | |
| 256 | Consultant Services - IT | \$ 1,500 |
| 260 | Repair And Maintenance Services | \$ 100 |
| 261 | Repair and Maintenance Motor Vehicles | |
| 262 | Repair and Maintenance Other Machinery and Equipment | |
| 264 | Repair and Maintenance Traffic Lights | |
| 266 | Repair And Maintenance Buildings | \$ 6,000 |
| 268 | Repair and Maintenance Roads and Streets | \$ 280,048 |
| 280 | Travel and Accommodations | \$ 100 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | |
| 287 | Meals and Entertainment | |
| 292 | Software & Website - GIS Fees | \$ 2,500 |
| 299 | Sundry | \$ 500 |
| 310 | Office Supplies And Materials | \$ 1,000 |
| 324 | Household and Janitorial Supplies | |
| 326 | Uniforms and Clothing | \$ 2,000 |
| 330 | Repair and Maintenance Supplies | \$ 45,000 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 15,000 |
| 332 | Motor Vehicle Parts & Repairs | \$ 20,000 |
| 333 | Equipment Maintenance | \$ 30,000 |
| 342 | Sign Parts and Supplies | |
| 344 | Safety Supplies | |
| 451 | Crushed Stone | |
| 452 | Gravel and Sand | |
| 453 | Dirt and Topsoil | |
| 471 | Asphalt and Asphalt Filler | |
| 472 | Concrete | |
| 510 | Liability Insurance - Life Insurance | \$ 254 |
| 511 | General Liability Insurance | \$ 10,000 |
| 515 | Workers Compensation Insurance | \$ 8,650 |
| 520 | Property Insurance | \$ 2,000 |
| 620 | Principal - Bond Series 2008 - Rosemark, Series 2021 Roundabout Repay | \$ 314,260 |
| 630 | Interest - Bond Series 2008 -Rosemark, Series 2021 Roundabout Repay | \$ 17,517 |
| 900 | Capital Outlay | \$ 119,125 |
| 902 | Walker Parkway Extension | \$ - |
| | | |
| | SUBTOTAL Highways And Streets | \$ 1,230,754 |
| 44200 | Parks And Recreation | |
| | | |
| 111 | Salaries - Permanent Employees - Regular | \$ 176,000 |
| 112 | Temporary Employee Salaries | \$ 44,000 |
| 113 | Salaries - Overtime | \$ 4,000 |
| 132 | Longevity Bonus | \$ 375 |
| 141 | Oasi (Employer's Share) | \$ 14,000 |
| 142 | Hospital And Health Insurance | \$ 40,000 |
| 143 | Retirement - Current | \$ 9,500 |
| 147 | Unemployment Insurance | \$ 600 |
| 149 | Other Employer Contributions FSA | \$ 700 |
| 220 | Printing, Duplicating, Typing, And Binding | \$ 1,750 |
| 231 | Publication of Formal and Legal Notices | |
| 233 | Subscriptions to Newspapers and Periodicals | |
| 235 | Memberships, Registration Fees, And Tuition - Training | |
| 240 | Utilities, Cell Phone Reimbursement | \$ 36,000 |
| 241 | Electric | |
| 242 | Water | |
| 243 | Sewer | |
| 244 | Gas | |
| 245 | Telephone and Other Communications | |
| 246 | Scout Hut Utilities & Telephone | \$ 2,000 |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---------------------------|--|-------------------|
| 250 | Professional Services - Engineering | \$ 7,000 |
| 254 | Architectural, Engineering, and Landscaping Services | |
| 255 | Data Processing Support Charges - E-Commerce | |
| 256 | Consultant Services - IT | |
| 261 | Repair and Maintenance Motor Vehicles | |
| 262 | Repair and Maintenance Other Machinery and Equipment | |
| 265 | Repair and Maintenance Grounds and Ground Improvements - Reoccurring | \$ 40,000 |
| 266 | Repair And Maintenance Buildings | |
| 270 | Splash Pad Repair and Maintenance | |
| 280 | Travel and Accommodations | \$ 3,000 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | |
| 287 | Meals and Entertainment | |
| 292 | Contract Services IT & Website | \$ 7,500 |
| 299 | Sundry - Drug Screening | \$ 500 |
| 310 | Office Supplies And Materials | \$ 1,500 |
| 311 | Office Stationary and Forms | |
| 312 | Small Items of Equipment | |
| 320 | Operating Supplies | \$ 500 |
| 324 | Household and Janitorial Supplies | |
| 326 | Uniforms and Clothing | \$ 2,000 |
| 329 | Field Maintenance Supplies | \$ 15,000 |
| 330 | Maintenance & Repair Supplies | \$ 24,000 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 2,500 |
| 332 | Motor Vehicle Parts & Repairs | \$ 2,000 |
| 333 | Equipment Maintenance | \$ 2,750 |
| 342 | Sign Parts and Supplies | |
| 346 | Scout Hut Operations & Maint. | \$ 500 |
| 380 | Programs - Camps and Classes | \$ 10,000 |
| 381 | Concessions Credit Card Fee | \$ 3,000 |
| 382 | Concession Exp- Food | \$ 35,000 |
| 383 | Concession Exp- Non-Food | \$ 8,000 |
| 384 | Softball Expense - Atoka Softball | \$ 35,000 |
| 385 | AYSO Soccer | \$ 18,500 |
| 386 | Adult Sports | \$ 1,800 |
| 387 | Little Sports/Blastball | \$ 2,400 |
| 451 | Crushed Stone | |
| 452 | Gravel and Sand | |
| 453 | Dirt and Topsoil | |
| 471 | Asphalt and Asphalt Filler | |
| 472 | Concrete | |
| 486 | Wire or Fencing | |
| 510 | Liability Insurance - Life Insurance | \$ 440 |
| 511 | General Liability Insurance | \$ 8,000 |
| 512 | Workers Compensation Insurance | \$ 6,900 |
| 520 | Property Insurance | \$ 2,000 |
| 620 | Principal Expense | \$ - |
| 630 | Interest | \$ - |
| 800 | Small Events/Misc | \$ 3,500 |
| 801 | Safe Night Out | \$ 4,000 |
| 802 | BBQ Fest | \$ 45,000 |
| 803 | Rock the Block | \$ 20,000 |
| 804 | Christmas Events/Decorating | \$ 5,000 |
| 900 | Capital Outlay | \$ - |
| 901 | Cap/Outlay | \$ - |
| | | |
| | SUBTOTAL Parks And Recreation | \$ 646,215 |
| 45000 | Donations | |
| | | |
| 720 | Grants And Donations To Other Institutions | \$ 12,000 |
| | | |
| | SUBTOTAL Donations | \$ 12,000 |
| | | |

| GENERAL FUND EXPENDITURES | | FY 2022 |
|---------------------------|-------------------------------------|---------------------|
| 49200 | Note Principal | |
| | | |
| 620 | Notes | \$ - |
| | | |
| | SUBTOTAL Note Principal | \$ - |
| | | |
| 49400 | Interest - Notes | |
| | | |
| 630 | Interest | \$ - |
| | | |
| | SUBTOTAL Interest - Notes | \$ - |
| | | |
| | Transfer to Savings | \$ 200,000 |
| | | |
| | SUBTOTAL Transfer to Savings | \$ 200,000 |
| | | |
| | Total Expenditures | \$ 7,139,075 |

| Water Fund Revenue | | FY 2022 |
|---------------------------|--|---------------------|
| 411 | | |
| Account | Revenues | |
| 36100 | Interest Income | \$ 6,610 |
| 36101 | Credit Card Fee Income | \$ 3,240 |
| 36350 | Insurance Recoveries | \$ - |
| 36555 | Misc Revenue | \$ 1,100 |
| 37110 | Water Collections | \$ 1,003,177 |
| 37191 | Penalties | \$ 21,700 |
| 37193 | Water Reconnection Fee | \$ 13,000 |
| 37194 | Water Connection Fee | \$ 16,775 |
| 37196 | Water Meter Connection Fee | \$ 26,050 |
| 37197 | Line Extension Charges | \$ 3,600 |
| 37199 | Miscellaneous | \$ - |
| 33193 | Intergovernmental Revenue - Federal American Rescue Plan Act Grant 1 | \$ 637,750 |
| 33194 | Intergovernmental Revenue - Federal American Rescue Plan Act Grant 2 | |
| | | |
| | Total Revenues | \$ 1,733,002 |

| 52100 | Water Fund Expenses | FY 2022 |
|--------------|--|----------------|
| 111 | Salaries - Permanent Employees - Regular | \$ 200,000 |
| 114 | Salaries - Sewer Ot | |
| 115 | Salaries - Water Ot | \$ 20,000 |
| 132 | Bonus Pay - Longevity | \$ 866 |
| 141 | Oasi (Employer's Share) | \$ 10,301 |
| 142 | Hospital And Health Insurance | \$ 30,000 |
| 143 | Employee Retirement Plan - Current | \$ 11,476 |
| 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 | \$ - |
| 233 | Subscriptions to Newspapers and Periodicals | \$ - |
| 235 | Memberships, Registration Fees, and Tuition - Training | \$ 1,500 |
| 240 | Utility Services | \$ 8,509 |
| 241 | Electric | |
| 242 | Water | |
| 243 | Sewer | |
| 244 | Gas | |
| 245 | Telephone and Other Communications | \$ - |
| 249 | Other Utility Services | \$ 7,500 |
| 250 | Professional Services | \$ 15,000 |
| 252 | Prof Services Legal | \$ 550 |
| 253 | Accounting and Auditing Services | \$ - |
| 254 | Architectural, Engineering, and Landscaping Services | \$ - |
| 255 | Data Processing Support Charges - E-Commerce | \$ - |
| 256 | Consultant Services - IT | \$ 3,869 |
| 260 | Repair And Maintenance Services | \$ 72,000 |
| 261 | Repair and Maintenance Motor Vehicles | \$ - |
| 262 | Repair and Maintenance Other Machinery and Equipment | \$ - |
| 266 | Repair and Maintenance Buildings | |
| 280 | Travel and Accommodations | \$ 500 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | \$ - |
| 287 | Meals and Entertainment | \$ 500 |
| 290 | Other Contractual Services | \$ 2,351 |

| | | |
|--------------|---|---------------------|
| 292 | Software & Website | \$ 500 |
| 299 | Sundry | \$ 1,000 |
| 310 | Office Supplies And Materials | \$ 5,000 |
| 311 | Office Stationary and Forms | \$ - |
| 312 | Small Items of Equipment | \$ - |
| 320 | Operating Supplies | \$ 2,191 |
| 324 | Household and Janitorial Supplies | \$ - |
| 326 | Uniforms and Clothing | \$ 3,389 |
| 330 | Repair and Maintenance Supplies | \$ 3,894 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 5,000 |
| 332 | Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261 | \$ 6,588 |
| 333 | Equipment Maintenance - Just Parts - Repairs in 262 | \$ 5,000 |
| 338 | Repair Parts for Water Lines, Meters, Etc | \$ - |
| 353 | Water Purchased For Resale | \$ 440,000 |
| 391 | Water Meters | \$ - |
| 392 | Fire Hydrants | \$ - |
| 451 | Crushed Stone | \$ - |
| 452 | Gravel and Sand | \$ - |
| 453 | Dirt and Topsoil | \$ - |
| 471 | Asphalt and Asphalt Filler | \$ - |
| 510 | Liability Insurance - Life Insurance | \$ 584 |
| 511 | General Liability Insurance | \$ 5,700 |
| 514 | Surety Bonds - Officials and Employees | \$ - |
| 515 | Workers Compensation Insurance | \$ 8,100 |
| 520 | Property Insurance | \$ 3,535 |
| 540 | Depreciation | \$ 201,163 |
| 630 | Interest | \$ 12,000 |
| 900 | Capital Outlay | |
| | | |
| 52130 | Federal Rescue Plan Act - Water Infrastructure | |
| 934 | Drainage, Water Supply and Storage, Sewage Disposal | \$ 637,750 |
| | | |
| | Total Expenses | \$ 1,732,626 |

| Sewer Fund Revenue | | FY 2022 |
|---------------------------|--|---------------------|
| 412 | | |
| Account | Revenues | |
| 36100 | Interest Income | \$ 6,610 |
| 36101 | Credit Card Fee Income | \$ 3,240 |
| 36350 | Insurance Recoveries | \$ - |
| 36555 | Misc Revenue | \$ - |
| 37191 | Penalties | \$ 21,700 |
| 37197 | Line Extension Charges | \$ - |
| 37199 | Miscellaneous | \$ 1,300 |
| 37210 | Sewer Collections | \$ 1,290,482 |
| 37294 | Sewer Connection Fee | \$ 14,000 |
| 37296 | Sewer Tap Fees | \$ 180,100 |
| 37490 | Damage Replacement Fees | \$ 1,653 |
| 33193 | Intergovernmental Revenue - Federal American Rescue Plan Act Grant 1 | \$ 637,750 |
| 33194 | Intergovernmental Revenue - Federal American Rescue Plan Act Grant 2 | |
| Total Revenues | | \$ 2,156,835 |

| 52200 | Sewer Fund Expenses | FY 2022 |
|--------------|--|----------------|
| 111 | Salaries - Permanent Employees - Regular | \$ 200,000 |
| 114 | Salaries - Sewer Ot | \$ 32,000 |
| 132 | Bonus Pay - Longevity | \$ 1,000 |
| 141 | Oasi (Employer's Share) | \$ 13,107 |
| 142 | Hospital And Health Insurance | \$ 25,740 |
| 143 | Employee Retirement Plan - Current | \$ 8,910 |
| 147 | Unemployment Insurance | \$ 231 |
| 211 | Postage, Box Rent, Etc. | \$ 5,701 |
| 220 | Printing, Duplicating, Typing, And Binding | \$ 380 |
| 231 | Publication of Formal and Legal Notices | \$ - |
| 233 | Subscriptions to Newspapers and Periodicals | \$ - |
| 235 | Memberships, Registration Fees, and Tuition - Training | \$ 1,500 |
| 240 | Utility Services | \$ 8,508 |
| 241 | Electric | \$ 89,850 |
| 242 | Water | |
| 243 | Sewer | \$ 150,000 |
| 244 | Gas | |
| 245 | Telephone and Other Communications | \$ - |
| 249 | Other Utility Services | \$ 7,500 |
| 250 | Professional Services | \$ 15,000 |
| 252 | Prof Services Legal | \$ 550 |
| 253 | Accounting and Auditing Services | \$ - |
| 254 | Architectural, Engineering, and Landscaping Services | \$ - |
| 255 | IT & WEB SITE | \$ 3,869 |
| 256 | Consultant Services - IT | \$ - |
| 260 | Repair And Maintenance Services | \$ 288,000 |
| 261 | Repair and Maintenance Motor Vehicles | \$ - |
| 262 | Repair and Maintenance Other Machinery and Equipment | \$ - |
| 269 | Sewer Pump Maintenance | \$ 83,613 |
| 280 | Travel and Accommodations | \$ 500 |
| 282 | Employee Automobile Allowance - Mileage Reimbursement | \$ - |
| 287 | Meals and Entertainment | \$ 500 |
| 290 | Other Contractual Services | \$ 2,351 |
| 292 | Software & Website | \$ 8,975 |
| 299 | Sundry | \$ 1,000 |
| 310 | Office Supplies And Materials | \$ 5,000 |
| 311 | Office Stationary and Forms | \$ - |
| 312 | Small Items of Equipment | \$ - |
| 320 | Operating Supplies | \$ 2,190 |
| 324 | Household and Janitorial Supplies | \$ - |
| 326 | Uniforms and Clothing | \$ 3,389 |

| | | |
|--------------|--|---------------------|
| 330 | Repair and Maintenance Supplies | \$ 3,894 |
| 331 | Gas, Oil, Diesel Fuel, Grease, Etc. | \$ 5,000 |
| 332 | Motor Vehicle Parts & Repairs - Just Parts - Repairs in 261 | \$ 6,588 |
| 333 | Equipment Maintenance - Just Parts - Repairs in 262 | \$ 5,000 |
| 338 | Repair Parts for Sewer Lines | \$ - |
| 451 | Crushed Stone | \$ - |
| 452 | Gravel and Sand | \$ - |
| 453 | Dirt and Topsoil | \$ - |
| 471 | Asphalt and Asphalt Filler | \$ - |
| 510 | Liability Insurance - Life Insurance | \$ 584 |
| 511 | General Liability Insurance | \$ 5,700 |
| 515 | Workers Compensation Insurance | \$ 8,100 |
| 520 | Property Insurance | \$ 3,535 |
| 540 | Depreciation | \$ 273,790 |
| 630 | Interest | \$ 18,000 |
| 900 | Capital Outlay | \$ - |
| | | |
| 52230 | Federal Rescue Plan Act - Sewer Infrastructure | |
| 934 | Capital Outlay - Drainage, Water Supply and Storage, Sewage Disposal | \$ 637,750 |
| | | |
| | Total Expenses | \$ 1,927,303 |

| Solid Waste | | FY 2022 |
|----------------|---------------------------|---------------|
| | | |
| Account | 132 | |
| | | |
| Revenues | Description | |
| 34410 | Refuse Collection Charges | \$ 600,000.00 |
| 34415 | Additional Cart Charge | |
| 34420 | Curbside Recycling | |
| 36100 | Interest Income | |
| Total Revenues | | \$ 600,000.00 |

Expenditures

| | | |
|--------------------|-------------------------------------|---------------|
| 34410 | Sanitation Fee | \$ 470,000.00 |
| 51610 | Operating Transfers To General Fund | \$ 250,000.00 |
| Total Expenditures | | \$ 720,000.00 |

| State Street Aid | | FY 2022 |
|------------------|-----------------------------------|----------------------|
| | | |
| Account | 125 | |
| | | |
| Revenues | Description | |
| 33551 | State Gasoline And Motor Fuel Tax | \$ 172,000.00 |
| 33356 | Gas 3 cent add - old number 33553 | \$ 50,513.00 |
| 33357 | Gas Tax 2017 - old number 33554 | \$ 86,497.00 |
| 33555 | Gas Tax 1989 | \$ 27,260.00 |
| 36100 | Interest Income | \$ 90.00 |
| | | |
| | Total Revenues | \$ 336,360.00 |

Expenditures

| | | |
|-------|---------------------------|----------------------|
| 43100 | Highway and Streets | |
| 43190 | State Street Aid | \$ 336,360.00 |
| | | |
| | Total Expenditures | \$ 336,360.00 |

| Drug Enforcement Fund | | FY 2022 |
|-----------------------|---------------------------------|------------------|
| | | |
| Account | 619 | |
| | | |
| Revenues | Description | |
| 33410 | State Law Enforcement Education | |
| 33411 | Federal Grants GHSO | |
| 33412 | Federal Grant DOJ JAG 2015 | |
| 33413 | Federal Grant DOJ JAG | |
| 35110 | City Court Fines And Costs | \$ 31,000 |
| 35140 | FINES & FORFEITURES - DRUG | |
| 36555 | Misc Revenue | |
| | | |
| | Total Revenues | \$ 31,000 |

| | | |
|---------------------|--------------------------------|------------------|
| Expenditures | 42129 | |
| 129 | Drug Investigation and Control | \$ - |
| 296 | Towing Expense | \$ 1,000 |
| 326 | Supplies | \$ - |
| 333 | Equipment | \$ 5,000 |
| 900 | Capital Outlay | \$ 25,000 |
| | | |
| | Expenditures | \$ 31,000 |