

Budget Message Fiscal Year 2023-2024

May 11, 2023

Town of Coats Board of Commissioners:

Introduction

High inflation combined with sustained increases in consumer spending have contributed to rapidly rising wages, exceptional sales tax collections, and rising interest rates. This annual budget is focused on addressing these external economic forces, with a top priority on increasing employee salaries.

In addition, ARP grant funding and additional State funding has allowed for the creation of three capital projects which are in various stages of planning. These capital projects are not a part of the operating budget, however, will contribute to the town's positive development over the next year. The projects include: 1) Waterline replacement project on Railroad St. and Ida St. 2) Upgrading to Sensus AMI watermeters to piggyback of Harnett Regional Water, 3) Creating a multi-purpose hard court surface at the park.

Outlined below are some highlights for planned revenues and expenditures:

Revenues	Expenditures
Ad valorem tax remains at \$0.49/\$100	Police officer starting salary to \$40,000; existing employees adjusted accordingly.
No water or solid waste fee increases	5% merit salary increase for performing employees, outside non-law enforcement.
No solid waste fee increases	
No unappropriated surplus to balance budget	
\$42,000 earned interest revenue; serving as a "bridge"	

As required by State law, the entire budget is balanced at **\$2,271,732**

General Fund Revenues

After last year's re-evaluation the Town of Coats was able to decrease the tax *rate* from \$0.59 to \$0.49 per \$100 valuation. The total taxable real and personal property has increased by roughly \$1M from \$155.37M to \$156.32M. Using an estimated 99% collection rate the property tax at \$0.49 should result in \$758,000 of revenue. This figure is just over \$10,000 higher than last year's budgeted amount.

Sales tax revenues continue to grow due to Harnett's increased population and businesses, online purchasing, and higher consumer prices. The four major sales tax articles together have resulted in a

\$32,000 increase from last year's budgeted amount. This amounts to a 7% increase from current year budgeted, however, is only a 4% increase from actual revenue received FY-22.

Historically, the interest earned line item has had minimal impact. This year is an outlier in that larger than average gains are expected. In a best case scenario, \$60,000 in interest revenue is achievable. This depends on the Fed rate holding around 5% and maximum investment from the Town available funds. A more cautionary \$42,000 has been budgeted, to account for potential 2024 Q1 & Q2 drops to the Fed rate. This drastically increased revenue should be viewed only as a "bridge." It is necessary to balance the budget for this fiscal year, but should not be viewed as a long term revenue source. Expected decreases in this revenue line for FY24-25 will be largely offset by \$36,000 decrease no longer required for the Library payment.

The General Fund revenues and expenditures are balanced at \$1,494,076, with no General Fund balance appropriated.

General Fund Expenditures

Police Dept. Expenditures.

One additional officer is requested to allow for a safer, better trained, and more proactive department. Increased personnel would allow for additional coverage to improve community safety and officer safety, in addition to working toward a department structure that can grow to keep pace with residential, commercial, and traffic increases throughout Town. The current budget does not allow for both salary raises and an additional officer salary. In order to add an extra Police position, the Board must consider a substantial cut to other general fund department salaries or increasing the tax rate from \$0.49 to \$0.525 per \$100 of valuation.

The Town of Coats Police Department is requesting \$52,500 for a new Dodge Durango outfitted with equipment. One 2013 Charger would be sold at surplus.

Street Dept. Capital Expenditures

The Street Department is \$20,000 less than last year's budgeted amount. A new \$5,000 Appearance/Beautification line item is added that would be used to pay for landscaping, electrical work, flags, etc. within the Main St.

Planning & Zoning Condemnation/Demolition

\$23,400 in Outside Contracts would continue a contract with N-Focus for assistance on Minimum Housing, Condemnation, and Demolition program. The budget includes \$15,000 for the demolition of hazardous structures and \$8,000 in outside contractors which is used for engineering review of construction documents of major subdivisions.

Parks & Recreation

Last year the Council elected to hire the first full time employee in the Parks Dept. Staff have requested funds for a tractor, basketball court, and cutting trees. These requests have been reduced to include \$2,000 for an aerator in vehicles/equipment and \$3,000 for concession kitchen upgrades in parks improvement project.

Reductions are largely due to the fact that Council has selected the Town Park to be the beneficiary of a \$50,000 grant for capital improvement. This will go toward the improvement of resurfacing the dilapidated tennis courts into a new multipurpose hardcourt surface, including basketball. This is another capital project over the upcoming budget year, but not reflected in the bottom line number in the parks department.

The **General Fund** revenues and expenditures are **balanced at \$1,494,076.**

Water Fund

Rates

Harnett Regional Water has recommended increasing bulk water rates from \$2.60/1,000gal to \$3.00/1,000 gal. Despite this increase being passed on to Coats, the budget is balanced without passing *rate* increases on to customers. Keeping rates flat, is especially important because there will likely be increased total payments due to the fact that the new AMI meters will be more accurate at capturing the customers true water usage. These types of meter projects commonly yield a 10% water revenue increase. The flat water rate for Coats customers will remain steady at \$14.75 for In-Town Customers and \$29.50 for Out-of-Town Customers.

In the fee schedule, taps are proposed to increase to \$2,000 for ¾” meter taps to offset rising prices of materials.

Water System Capital Expenditures

An \$82,000 Trailer Vacuum Pump was requested by water staff. This would serve multiple uses:

- Pumping out muddy water from leaks unable to be isolated
- Jetter used to cut through mud to better detect leaking line
- Jetter and vac used to “pothole” and find a valve or line size.
- Jetter used for washing out culverts.

This major piece of equipment can not fit within a balanced water fund. Any desire to move forward with the equipment purchase would require Water Fund Balance appropriated to cover the full amount.

Also, budgeted is year 4 repaying the exterior blast and containment of the Carrie St. Water Tank. This is a price of \$100,000 that has been spread over 5 years (\$20,000/year). This is a large portion of the Service Maintenance line item.

Last year’s CIP update outlined several viable waterline replacement projects. Survey and design for the \$1M waterline replacement project along Railroad St. and one block gap on S. Ida St. is underway. The Town is still on track to be the last route completed on Harnett Regional Waters’ AMI smart meter replacement. Both of these projects will be accounted for in a capital project fund and are not part of this budget.

The **Water Fund** revenues and expenditures are **balanced at \$466,500; with no water fund balance appropriated.**

Remaining Funds

The **Solid Waste Fund** is **balanced at \$237,056**. After the first year of switching collection vendor the solid waste fund is in a position to be balanced without any fee increases. Garbage rates are recommended to remain at \$21/can/month for in town residents. This price includes garbage, bi-weekly recycling, bulk, and brush pick-up. This fund requires no capital expenditures in the short term.

The **Powell Bill Fund** is **balanced at \$72,000**. The estimated \$72,000 state shared revenue is allocated to street resurfacing projects. Suggested streets for resurfacing over the next few years include Poole/Odum St., N Ida St., Remington Dr., Park Ln., Winchester Ave., and Marlin Ln. The Board will be asked to select preferred streets for resurfacing work in early Fall 2023.

The **Cemetery Fund** is **balanced at \$2,100**. Maintenance of the cemetery will be performed with in-house labor. After remaining lots are sold it is recommended that the cemetery would no longer operate as a separate fund and instead roll expenses into the appearance/beautification line.

Summary

This proposed budget for the 2023-24 Fiscal Year is balanced in accordance with State statutes. The budget allows for the continued level of service, while drastically working toward improving salaries.

I would like to express my appreciation to all Town staff for their work on the budget and making every effort to reduce expenditures. I present this proposed budget for Fiscal Year 2023-2024 to the Mayor and Town Council. It is expected that we will meet on the scheduled May 25th worksession to discuss in greater detail salaries and department equipment requests. We are prepared to work with the Mayor and Council to make any necessary amendments between now and the date of adoption.

Respectfully Submitted,

Nick Holcomb, Town Manager



2023-2024 BUDGET SUMMARY

ACCOUNT NO.	ACCOUNT NAME	2023-2024 BUDGET		
		MANAGER RECOMMEND	MANAGER FINAL RECOMM.	BOARD APPROVED
10-4110	GOVERNING BOARD	\$96,598		
10-4120	GENERAL MANAGEMENT	\$347,795		
10-4310	POLICE / PUBLIC SAFETY	\$643,129		
10-4312	SRO	\$60,586		
10-4510	STREETS	\$148,814		
10-4910	ZONING	\$55,850		
10-6120	RECREATION	\$141,304		
10	TOTAL GENERAL FUND	\$1,494,076		
20	POWELL BILL FUND	\$72,000		
31	SOLID WASTE FUND	\$237,056		
60	WATER FUND	\$466,500		
72	CEMETERY FUND	\$2,100		
	TOTAL	\$2,271,732		

	REVENUE	EXPENDITURE
General	\$1,494,076	\$1,494,076
Powell	\$72,000	\$72,000
Solid Waste	\$237,056	\$237,056
Water	\$466,500	\$466,500
Cemetery	\$2,100	\$2,100
TOTAL	\$2,271,732	\$2,271,732



**2023-2024 BUDGET
GENERAL FUND
REVENUES**

ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Revenue	Adopted Budget	Amended Budget at 04/30/23	Revenue at 04/30/23	% Collected	Department Requested	Manager Proposed	Council Approved
10-3100-1700	PENALTIES & INTEREST	\$2,418.30	\$1,000.00	\$1,000.00	\$2,778.58	277.9	\$1,000.00	\$1,000.00	\$1,000.00
10-3200-0012	TAXES COLLECTED 2012	\$168.09	\$0.00	\$0.00	\$21.43	0.0	\$0.00	\$0.00	\$0.00
10-3200-0013	TAXES COLLECTED 2013	\$0.00	\$0.00	\$0.00	\$226.28	0.0	\$0.00	\$0.00	\$0.00
10-3201-0014	TAXES COLLECTED 2014	\$152.68	\$0.00	\$0.00	\$165.20	0.0	\$0.00	\$0.00	\$0.00
10-3201-0015	TAXES COLLECTED 2015	\$209.04	\$0.00	\$0.00	\$165.20	0.0	\$0.00	\$0.00	\$0.00
10-3201-0016	TAXES COLLECTED 2016	\$209.04	\$0.00	\$0.00	\$165.20	0.0	\$0.00	\$0.00	\$0.00
10-3201-0017	TAXES COLLECTED 2017	\$218.24	\$0.00	\$0.00	\$106.20	0.0	\$0.00	\$0.00	\$0.00
10-3201-0018	TAXES COLLECTED 2018	\$218.24	\$0.00	\$0.00	\$106.20	0.0	\$0.00	\$0.00	\$0.00
10-3201-0019	TAXES COLLECTED 2019	\$218.24	\$0.00	\$0.00	\$78.84	0.0	\$0.00	\$0.00	\$0.00
10-3201-0020	TAXES COLLECTED 2020	\$2,450.54	\$1,000.00	\$1,000.00	\$121.76	12.2	\$0.00	\$0.00	\$0.00
10-3201-0021	TAXES COLLECTED 2021	\$674,789.32	\$3,000.00	\$3,000.00	\$981.26	32.7	\$500.00	\$500.00	\$500.00
10-3201-0022	TAXES COLLECTED 2022	\$0.00	\$747,619.00	\$747,619.00	\$727,629.03	97.3	\$2,000.00	\$2,000.00	\$2,000.00
10-3201-0023	TAXES COLLECTED 2023	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$758,000.00	\$758,000.00	\$758,000.00
10-3231-3000	NC SALES TAX (ARTICLE#39)	\$119,913.51	\$112,000.00	\$112,000.00	\$88,549.42	79.1	\$125,000.00	\$125,000.00	\$125,000.00
10-3232-3000	NC (ARTICLE #40) 1/2 CENT	\$102,834.80	\$102,000.00	\$102,000.00	\$77,919.44	76.4	\$107,000.00	\$107,000.00	\$107,000.00
10-3233-3000	NC (ARTICLE #42) 1/2 CENT	\$63,882.68	\$60,000.00	\$60,000.00	\$47,442.49	79.1	\$65,000.00	\$65,000.00	\$65,000.00
10-3234-3000	NC (ARTICLE #44) 1/2 CENT	\$161,496.44	\$161,000.00	\$161,000.00	\$122,411.12	76.0	\$170,000.00	\$170,000.00	\$170,000.00
10-3280-1000	AUTO & TRUCK LICENSE	\$8,955.00	\$8,400.00	\$8,400.00	\$6,734.17	80.2	\$9,100.00	\$9,100.00	\$9,100.00
10-3322-3000	BEER/WINE REVENUE (Y)	\$8,718.64	\$10,000.00	\$10,000.00	\$45.00	0.5	\$9,000.00	\$9,000.00	\$9,000.00
10-3323-1000	OFFICERS' FEES COLLECTED	\$171.00	\$200.00	\$200.00	\$132.64	66.3	\$200.00	\$200.00	\$200.00
10-3324-3000	NC FRANCHISE TAX ELECTRIC	\$74,147.31	\$60,000.00	\$60,000.00	\$40,343.48	67.2	\$73,000.00	\$73,000.00	\$73,000.00
10-3324-3001	NC SALES TELECOM SERVICES	\$5,021.95	\$8,000.00	\$8,000.00	\$2,662.12	33.3	\$5,000.00	\$5,000.00	\$5,000.00
10-3324-3002	SALES TAX ON VIDEO PROGRAMMING	\$16,380.95	\$18,000.00	\$18,000.00	\$7,124.52	39.6	\$15,000.00	\$15,000.00	\$15,000.00
10-3324-3003	CHAMBER RENTAL	\$900.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00
10-3431-0000	ACCIDENT REPORT	\$457.00	\$400.00	\$400.00	\$375.00	93.8	\$400.00	\$400.00	\$400.00
10-3491-0000	ZONING FEES	\$6,235.00	\$3,500.00	\$3,500.00	\$4,680.00	133.7	\$6,000.00	\$6,000.00	\$6,000.00
10-3612-8400	HARNETT-REC CONTRIBUTION	\$11,178.00	\$4,000.00	\$4,000.00	\$5,000.00	125.0	\$8,000.00	\$8,000.00	\$8,000.00
10-3612-8440	PARTICIPATION FEES	\$11,705.00	\$11,000.00	\$11,000.00	\$5,038.10	45.8	\$6,000.00	\$6,000.00	\$6,000.00
10-3612-8600	MCKINLEY POINT	\$0.00	\$0.00	\$0.00	\$250.00	0.0	\$400.00	\$400.00	\$400.00

10-3830-4910	INTEREST EARNED	\$2,483.46	\$900.00	\$900.00	\$31,992.58	0.0	\$42,000.00	\$42,000.00
10-3839-8000	MISCELLANEOUS INCOME	\$4,515.52	\$5,000.00	\$5,000.00	\$2,526.55	50.5	\$4,000.00	\$4,000.00
10-3839-8001	LIBRARY FEES	\$978.83	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00
10-3839-8005	DEMOLITION LEIN	\$9,600.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00
10-3839-8007	FUEL SALES/FIRE DEPARTMENT	\$17,572.89	\$11,000.00	\$11,000.00	\$18,786.17	170.8	\$21,000.00	\$21,000.00
10-3839-8010	DOWNTOWN PLANNING GRANT	\$45,071.37	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00
10-3839-8998	INSURANCE RECOVERY	\$34,831.54	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00
10-3839-9000	POLICE GRANT	\$0.00	\$0.00	\$2,892.00	\$2,891.95	100.0	\$0.00	\$0.00
10-3839-9800	SCHOOL RESOURCE REIMBURSEMENT	\$60,625.68	\$61,300.00	\$61,300.00	\$49,015.74	80.0	\$58,976.00	\$58,976.00
10-3990-9900	UNAPPROPRIATED SURPLUS	\$0.00	\$100,000.00	\$211,842.00	\$0.00	0.0		
10-3990-9910	APPR.FROM FUND BAL TO CEMETERY	\$0.00	\$390.00	\$390.00	\$0.00	0.0	\$0.00	\$0.00
10-3990-9950	SURPLUS PROPERTY	\$0.00	\$3,000.00	\$3,000.00	\$5,100.00	170.0	\$7,500.00	\$7,500.00
FUND TOTAL	(10) - GENERAL FUND	\$1,448,728.30	\$1,492,709.00	\$1,607,443.00	\$1,251,565.67	77.9	\$1,494,076	\$1,494,076

**2023-2024 BUDGET
POWELL BILL FUND
REVENUES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022	2022-2023			2023-2024 BUDGET			
		Actual Revenue	Adopted Budget	Amended Budget at 04/30/23	Revenue at 04/30/23	% Collected	Department Requested	Manager Proposed	Council Approved
20-3001-0001	STATE STREET AID	\$72,464.34	\$70,000.00	\$70,000.00	\$72,335.40	103.3	\$72,000.00	\$72,000.00	
20-3001-0002	INTEREST EARNED	\$14.92	\$0.00	\$0.00	\$0.00	0.0			
20-3990-9900	UNAPPROPRIATED SURPLUS			\$27,000.00	\$0.00	0.0			
FUND TOTAL	(20) - POWELL BILL FUND	\$72,479.26	\$70,000.00	\$97,000.00	\$72,335.40	74.6	\$72,000.00	\$72,000.00	\$0.00

**2023-2024 BUDGET
SOLID WASTE FUND
REVENUES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Revenue	Adopted Budget	Amended Budget at 04/30/23	Revenue at 04/30/23	% Collected	Department Requested	Manager Proposed	Council Approved
31-3323-1000	FURNITURE/YARD WASTE REV	\$43,056.00	\$55,630.00	\$55,630.00	\$35,880.00	64.5	\$43,056	\$43,056	
31-3323-2000	GARBAGE REV	\$177,869.91	\$183,500.00	\$183,500.00	\$164,660.05	89.7	\$194,000	\$194,000	
FUND TOTAL	(31) - SOLID WASTE	\$220,925.91	\$239,130.00	\$239,130.00	\$200,540.05	83.9	\$237,056	\$237,056	\$0



**2023-2024 BUDGET
WATER FUND
REVENUES**

ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022	2022-2023			2023-2024 BUDGET			
		Actual Revenue	Adopted Budget	Amended Budget at 04/30/23	Revenue at 04/30/23	% Collected	Department Requested	Manager Proposed	Council Approved
60-3001-1002	INTERESTED EARNED	\$657.37	\$300.00	\$300.00	\$2,820.95	940.3	\$2,000.00	\$2,000.00	
60-3710-5100	WATER REVENUE (SERVICE)	\$396,557.23	\$420,000.00	\$420,000.00	\$332,859.65	79.3	\$403,000.00	\$403,000.00	
60-3710-5200	TAP ON FEES	\$8,100.00	\$15,000.00	\$15,000.00	\$24,000.00	160.0	\$16,000.00	\$16,000.00	
60-3710-5800	WATER DEPARTMENT FEES	\$45,857.80	\$42,000.00	\$42,000.00	\$40,600.38	96.7	\$45,000.00	\$45,000.00	
60-3710-5801	UNAPPROPRIATED SURPLUS	\$0.00	\$41,645.00	\$41,645.00	\$0.00	0.0			
60-3710-8000	MISCELLANEOUS	\$495.78	\$1,000.00	\$1,000.00	\$425.00	42.5	\$500.00	\$500.00	
60-3839-8998	INSURANCE RECOVERY	\$0.00	\$0.00	\$2,390.00	\$2,390.00	100.0			
FUND TOTAL	(60) - WATER FUND	\$451,668.18	\$519,945.00	\$522,335.00	\$403,095.98	77.2	\$466,500.00	\$466,500.00	\$0.00

**2023-2024 BUDGET
CEMETERY FUND
REVENUES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Revenue	Amended Budget at 04/30/23	Adopted Budget at 04/30/23	Revenue at 04/30/23	% Collected	Department Requested	Manager Proposed	Council Approved
72-3474-4910	INTEREST	\$29.89	\$10.00	\$10.00	\$663.49	0.0	\$600.00	\$600.00	
72-3474-8900	C-SALE LTS 15%CK 85%M-MKT	\$3,550.00	\$1,000.00	\$1,000.00	\$4,000.00	400.0	\$1,000.00	\$1,000.00	
72-3474-8910	PERMITS: GRAVE OPENING-CK	\$1,206.00	\$500.00	\$500.00	\$550.00	110.0	\$500.00	\$500.00	
72-3474-9000	APPROP. FROM GEN. FUND	\$0.00	\$390.00	\$390.00	\$0.00	0.0			
FUND TOTAL (72) - CEMETERY		\$4,785.89	\$1,900.00	\$1,900.00	\$5,213.49	274.4	\$2,100.00	\$2,100.00	\$0.00

**2023-2024 BUDGET
GOVERNING BOARD
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
10-4110-1700	GOVERNING BOARD/SALARIES	\$10,400.00	\$12,500.00	\$12,500.00	\$12,500.00	100.0	\$12,500.00	\$12,500.00	\$12,500.00
10-4110-1810	FICA	\$795.60	\$957.00	\$957.00	\$956.25	99.9	\$956.25	\$957.00	\$957.00
10-4110-1860	INSURANCE (WORKER'S COMP)	\$919.00	\$216.00	\$216.00	\$216.00	100.0	\$230.00	\$48.00	\$48.00
10-4110-1910	AUDIT/ACCOUNTING	\$9,500.00	\$12,000.00	\$12,000.00	\$11,000.00	91.7	\$11,400.00	\$11,750.00	\$11,750.00
10-4110-1920	LEGAL SERVICES	\$4,477.50	\$6,000.00	\$6,000.00	\$5,320.00	88.7	\$8,000.00	\$8,000.00	\$8,000.00
10-4110-1990	PROFESSIONAL SERVICE	\$112.98	\$400.00	\$400.00	\$0.00	0.0	\$400.00	\$400.00	\$400.00
10-4110-2000	SURPLUS PROPERTY LISTING	\$0.00	\$400.00	\$400.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00
10-4110-2210	FOOD/BANQUET	\$765.11	\$700.00	\$700.00	\$373.28	53.3	\$700.00	\$700.00	\$700.00
10-4110-3950	TRAINING-SCHOOL	\$175.00	\$350.00	\$350.00	\$0.00	0.0	\$450.00	\$450.00	\$450.00
10-4110-4010	MID-CAROLINA COUNCIL OF G	\$507.00	\$525.00	\$525.00	\$507.00	96.6	\$525.00	\$525.00	\$525.00
10-4110-4500	INSURANCE (MUNICIPAL PO)	\$2,650.00	\$3,272.00	\$3,272.00	\$3,272.00	100.0	\$3,500.00	\$4,300.00	\$4,300.00
10-4110-4910	DUES/SUBS (ADVERTISING)	\$4,009.29	\$4,000.00	\$4,000.00	\$3,487.00	87.2	\$4,000.00	\$4,000.00	\$4,000.00
10-4110-4990	BENEVOLENCE	\$145.99	\$250.00	\$250.00	\$12.97	5.2	\$250.00	\$250.00	\$250.00
10-4110-6000	EMPLOYEE CHRISTMAS BONUS	\$4,475.05	\$5,000.00	\$5,000.00	\$4,742.15	94.8	\$5,000.00	\$5,000.00	\$5,000.00
10-4110-6001	PROPERTY PURCHASE	\$0.00	\$0.00	\$111,842.00	\$111,713.63	100.0	\$0.00	\$0.00	\$0.00
10-4110-6300	COATS SENIOR CENTER	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	100.0	\$2,000.00	\$2,000.00	\$2,000.00
10-4110-6991	ELECTION	\$6,880.00	\$0.00	\$0.00	\$0.00	0.0	\$5,000.00	\$6,880.00	\$6,880.00
10-4110-7001	COATS MUSEUM	\$800.00	\$800.00	\$800.00	\$0.00	0.0	\$800.00	\$800.00	\$800.00
10-4110-7002	COATS CHAMBER	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0	\$2,000.00	\$2,000.00	\$2,000.00
10-4110-7003	COATS LIBRARY	\$35,049.08	\$36,038.00	\$36,038.00	\$0.00	0.0	\$36,038.00	\$36,038.00	\$36,038.00
DEPT TOTAL	GOVERNING BOARD	\$85,661.60	\$87,408.00	\$199,250.00	\$156,100.28	95.6	\$93,749.25	\$96,598.00	\$0.00

**2023-2024 BUDGET
GENERAL MANAGEMENT
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022			2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved	
10-4120-1210	SALARIES/WAGES (GEN FUND)	\$159,065.82	\$156,826.00	\$156,826.00	\$132,665.35	84.6	\$163,763.00	\$163,763.00		
10-4120-1220	SALARIES/WAGES (O.T.)	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00		
10-4120-1260	SALARIES/WAGES (P.T.)	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.0	\$1,000.00	\$1,000.00		
10-4120-1265	MERIT PAY	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00		
10-4120-1270	LONGEVITY (FORM 1099 MIS)	\$1,250.00	\$0.00	\$0.00	\$0.00	0.0	\$1,500.00	\$1,500.00		
10-4120-1810	(FICA)	\$12,571.60	\$12,074.00	\$12,074.00	\$10,399.34	86.1	\$12,720.00	\$12,720.00		
10-4120-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$18,291.86	\$18,976.00	\$18,976.00	\$16,118.67	84.9	\$21,319.00	\$21,319.00		
10-4120-1830	INSURANCE (MEDICAL)	\$17,195.18	\$18,620.00	\$18,620.00	\$16,337.32	87.7	\$20,700.00	\$20,700.00		
10-4120-1850	EMPLOYMENT SECURITY COMM	\$0.00	\$1,000.00	\$1,000.00	\$667.32	66.7	\$1,000.00	\$1,000.00		
10-4120-1860	INSURANCE (WORKER'S COMP)	\$1,103.00	\$432.00	\$432.00	\$680.51	157.5	\$750.00	\$300.00		
10-4120-1970	JANITORAL SERVICES	\$3,771.47	\$3,900.00	\$3,900.00	\$3,475.00	89.1	\$13,000.00	\$13,000.00		
10-4120-1990	PROFESSIONAL SERVICE	\$3,160.50	\$1,200.00	\$1,200.00	\$1,200.45	100.0	\$2,000.00	\$2,000.00		
10-4120-2110	JANITORAL SUPPLIES	\$78.94	\$400.00	\$400.00	\$152.62	38.2	\$500.00	\$500.00		
10-4120-2510	FUEL	\$51,588.04	\$45,000.00	\$45,000.00	\$44,281.78	98.4	\$51,900.00	\$53,000.00		
10-4120-2610	OFFICE SUPPLIES	\$1,748.33	\$2,000.00	\$2,000.00	\$1,372.82	68.6	\$2,000.00	\$2,200.00		
10-4120-3110	TRAVEL & PER DIEM	\$4,200.04	\$4,200.00	\$4,200.00	\$3,553.88	84.6	\$4,300.00	\$4,300.00		
10-4120-3210	TELEPHONE/CHARTER	\$5,297.59	\$5,800.00	\$5,800.00	\$2,825.08	48.7	\$6,700.00	\$6,700.00		
10-4120-3250	POSTAGE	\$141.49	\$400.00	\$400.00	\$108.63	27.2	\$400.00	\$400.00		
10-4120-3310	ELECTRICITY BUILDING	\$2,972.11	\$3,000.00	\$3,000.00	\$2,582.23	86.1	\$3,200.00	\$3,300.00		
10-4120-3350	SEWER	\$590.46	\$600.00	\$600.00	\$636.81	106.1	\$800.00	\$800.00		
10-4120-3510	REPAIRS-BUILDING	\$8,474.44	\$10,000.00	\$10,000.00	\$1,539.00	15.4	\$4,000.00	\$8,607.00		
10-4120-3520	REPAIRS-EQUIPMENT	\$0.00	\$500.00	\$500.00	\$0.00	0.0	\$0.00	\$0.00		
10-4120-3910	ADVERTISING/LEGAL	\$0.00	\$150.00	\$150.00	\$0.00	0.0	\$150.00	\$150.00		
10-4120-3950	TRAINING - SCHOOL	\$421.40	\$1,000.00	\$1,000.00	\$130.00	13.0	\$1,500.00	\$1,500.00		
10-4120-4500	INSURANCE (MUNICIPAL)	\$2,973.62	\$3,599.00	\$3,599.00	\$3,599.00	100.0	\$3,750.00	\$6,700.00		
10-4120-4910	DUES/SUBSCRIPTIONS	\$322.00	\$500.00	\$500.00	\$687.00	137.4	\$725.00	\$725.00		
10-4120-4920	DOWNTOWN PLANNING GRANT	\$45,071.37	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00		
10-4120-5200	COMPUTER/DATA EQUIPMENT	\$3,231.80	\$2,500.00	\$2,500.00	\$33.86	1.4	\$0.00	\$0.00		
10-4120-6000	OUTSIDE CONTRACTS	\$7,937.49	\$8,300.00	\$8,300.00	\$8,310.91	100.1	\$8,400.00	\$9,600.00		

10-4120-6990	COUNTY COLL (.1%)	\$5,980.37	\$7,296.00	\$7,296.00	\$6,559.40	89.9	\$7,580.00	\$7,581.00
10-4120-6995	FIRE CO (CODE INSPECTION)	\$4,280.00	\$4,700.00	\$4,700.00	\$4,430.00	94.3	\$4,430.00	\$4,430.00
10-4120-7000	APPROP. TO CEMETERY FUND	\$0.00	\$390.00	\$390.00	\$0.00	0.0	\$0.00	\$0.00
DEPT TOTAL	GENERAL MANAGEMENT	\$361,718.92	\$314,363.00	\$314,363.00	\$262,346.98	83.5	\$338,087.00	\$347,795.00

**2023-2024 BUDGET
POLICE
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
10-4310-1210	SALARIES/WAGES (POLICE)	\$241,066.56	\$296,084.00	\$296,084.00	\$238,307.41	80.5	\$328,500.00	\$328,500.00	\$328,500.00
10-4310-1220	SALARIES/WAGES (O.T.)	\$650.88	\$1,000.00	\$1,000.00	\$0.00	0.0	\$1,000.00	\$1,000.00	\$1,000.00
10-4310-1230	HOLIDAY PAY	\$2,821.58	\$8,000.00	\$8,000.00	\$9,745.59	121.8	\$10,000.00	\$10,000.00	\$10,000.00
10-4310-1260	SALARIES/WAGES (P.T.)	\$1,080.00	\$8,000.00	\$8,000.00	\$345.00	4.3	\$7,000.00	\$7,000.00	\$7,000.00
10-4310-1270	LONGEVITY (FORM 1099 MIS)	\$2,250.00	\$1,250.00	\$1,250.00	\$1,250.00	100.0	\$1,500.00	\$1,500.00	\$1,500.00
10-4310-1330	5% RETIREMENT - 401(K)	\$12,250.90	\$15,317.00	\$15,317.00	\$12,409.09	81.0	\$17,050.00	\$17,050.00	\$17,050.00
10-4310-1810	(FICA)	\$18,962.13	\$24,200.00	\$24,200.00	\$19,097.83	78.9	\$26,622.00	\$26,622.00	\$26,622.00
10-4310-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$29,707.31	\$40,130.00	\$40,130.00	\$32,479.41	80.9	\$47,877.00	\$47,877.00	\$47,877.00
10-4310-1830	INSURANCE (MEDICAL)	\$40,527.24	\$52,134.00	\$52,134.00	\$44,046.67	84.5	\$57,880.00	\$57,880.00	\$57,880.00
10-4310-1860	INSURANCE (WORKER'S COMP)	\$6,065.00	\$9,281.00	\$9,281.00	\$9,281.00	100.0	\$9,800.00	\$9,800.00	\$9,800.00
10-4310-1900	POLICE DRUG ACCT EXPENSE	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.0	\$1,000.00	\$1,000.00	\$1,000.00
10-4310-1930	MEDICAL (DRUG TEST)	\$50.00	\$600.00	\$600.00	\$50.00	8.3	\$600.00	\$600.00	\$600.00
10-4310-1990	PROFESSIONAL SERVICE	\$0.00	\$500.00	\$500.00	\$0.00	0.0	\$500.00	\$500.00	\$500.00
10-4310-2110	JANITORIAL SUPPLIES	\$159.56	\$200.00	\$200.00	\$152.62	76.3	\$200.00	\$200.00	\$200.00
10-4310-2120	UNIFORMS	\$1,684.92	\$4,000.00	\$6,892.00	\$4,710.39	68.3	\$3,500.00	\$3,500.00	\$3,500.00
10-4310-2280	RECREATION/PROGRAM SUPPLY	\$460.09	\$500.00	\$500.00	\$459.06	91.8	\$1,000.00	\$1,000.00	\$1,000.00
10-4310-2520	TIRES	\$951.46	\$2,000.00	\$2,000.00	\$513.75	25.7	\$2,400.00	\$2,400.00	\$2,400.00
10-4310-2530	VEHICLE MAIN/SUPPLIES	\$5,688.83	\$7,000.00	\$7,000.00	\$2,276.37	32.5	\$7,000.00	\$7,000.00	\$7,000.00
10-4310-2610	OFFICE SUPPLIES	\$969.91	\$1,000.00	\$1,000.00	\$825.89	82.6	\$1,000.00	\$1,000.00	\$1,000.00
10-4310-3110	TRAVEL & PER DIEM	\$398.55	\$500.00	\$500.00	\$596.80	119.4	\$1,000.00	\$1,000.00	\$1,000.00
10-4310-3210	TELEPHONE SERVICES	\$10,071.50	\$10,700.00	\$10,700.00	\$7,278.90	68.0	\$12,400.00	\$12,400.00	\$12,400.00
10-4310-3250	POSTAGE	\$147.40	\$300.00	\$300.00	\$102.50	34.2	\$300.00	\$300.00	\$300.00
10-4310-3290	COMMUNICATION EXPENSE	\$6,900.00	\$9,000.00	\$9,000.00	\$6,900.00	76.7	\$8,000.00	\$8,000.00	\$8,000.00
10-4310-3310	ELECTRICITY BUILDING	\$2,548.82	\$3,000.00	\$3,000.00	\$2,218.26	73.9	\$3,300.00	\$3,300.00	\$3,300.00
10-4310-3400	PRINTING	\$106.00	\$500.00	\$500.00	\$0.00	0.0	\$500.00	\$500.00	\$500.00
10-4310-3520	REPAIRS (EQUIPMENT)	\$1,137.19	\$3,000.00	\$3,000.00	\$368.07	12.3	\$3,000.00	\$3,000.00	\$3,000.00
10-4310-3530	REPAIRS (AUTO MAJOR)	\$2,273.19	\$3,500.00	\$3,500.00	\$97.85	2.8	\$3,500.00	\$3,500.00	\$3,500.00
10-4310-3910	ADVERTISING	\$16.85	\$300.00	\$300.00	\$0.00	0.0	\$300.00	\$300.00	\$300.00
10-4310-3950	TRAINING & SCHOOL	\$193.67	\$2,000.00	\$2,000.00	\$225.00	11.3	\$2,500.00	\$2,500.00	\$2,500.00

10-4310-4420	SERVICE MAIN CONTRACTS	\$9,762.95	\$14,000.00	\$14,000.00	\$8,994.77	64.2	\$13,000.00	\$9,500.00
10-4310-4500	INSURANCE-LIABILITY-AUTOS	\$13,566.13	\$14,396.00	\$14,396.00	\$15,177.33	105.4	\$15,950.00	\$19,800.00
10-4310-4910	DUES & SUBSCRIPTIONS	\$0.00	\$100.00	\$100.00	\$0.00	0.0	\$200.00	\$200.00
10-4310-5100	CAPITAL OUTLAY	\$90,592.75	\$45,636.00	\$45,636.00	\$46,925.93	102.8	\$52,500.00	\$52,500.00
10-4310-5200	COMPUTER EQUIPMENT	\$2,008.36	\$1,500.00	\$1,500.00	\$1,263.54	84.2	\$1,500.00	\$1,500.00
10-4310-6000	AMMUNITION	\$1,093.84	\$2,000.00	\$2,000.00	\$1,738.62	86.9	\$2,000.00	\$2,000.00
DEPT TOTAL	POLICE	\$506,163.57	\$582,628.00	\$585,520.00	\$467,837.65	79.9	\$644,379.00	\$643,129.00

**2023-2024 BUDGET
POLICE - SRO
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
10-4312-1210	SALARIES/WAGES	\$40,341.44	\$43,056.00	\$43,056.00	\$36,187.20	84.0	\$40,000.00	\$40,000.00	
10-4312-1330	5% RETIREMENT - 401K	\$2,089.26	\$2,153.00	\$2,153.00	\$1,843.00	85.6	\$2,000.00	\$2,000.00	
10-4312-1810	FICA	\$3,086.15	\$3,294.00	\$3,294.00	\$2,768.25	84.0	\$3,060.00	\$3,060.00	
10-4312-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$4,857.11	\$5,641.00	\$5,641.00	\$4,718.75	83.7	\$5,616.00	\$5,616.00	
10-4312-1830	INSURANCE (MEDICAL)	\$7,231.44	\$7,448.00	\$7,448.00	\$6,868.84	92.2	\$8,300.00	\$8,300.00	
10-4312-2120	UNIFORMS	\$0.00	\$500.00	\$500.00	\$551.10	110.2	\$600.00	\$600.00	
10-4312-3210	TELEPHONE SERVICES	\$496.67	\$500.00	\$500.00	\$412.91	82.6	\$510.00	\$510.00	
10-4312-3950	TRAINING & SCHOOL	\$0.00	\$300.00	\$300.00	\$0.00	0.0	\$500.00	\$500.00	
DEPT TOTAL	SRO - POLICE	\$58,102.07	\$62,892.00	\$62,892.00	\$53,350.05	84.8	\$60,586.00	\$60,586.00	\$0.00

**2023-2024 BUDGET
STREETS
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET			
		Actual Expense	Adopted Budget	Amended Budget at 02/28/23	Expense at 02/28/23	% Spent	Department Requested	Manager Proposed	Council Approved	
10-4510-1210	SALARIES/WAGES (STREET)	\$29,999.47	\$49,016.00	\$49,016.00	\$29,162.05	59.5	\$50,098.00	\$50,098.00	\$813.00	
10-4510-1270	LONGEVITY (FORM 1099 MIS)	\$0.00	\$1,125.00	\$1,125.00	\$1,125.00	100.0	\$813.00	\$813.00	\$3,895.00	
10-4510-1810	(FICA)	\$2,294.92	\$3,836.00	\$3,836.00	\$2,317.15	60.4	\$3,895.00	\$3,895.00	\$6,568.00	
10-4510-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$3,416.86	\$5,931.00	\$5,931.00	\$3,685.60	62.1	\$6,568.00	\$6,568.00	\$10,350.00	
10-4510-1830	INSURANCE (MEDICAL)	\$7,011.85	\$11,172.00	\$11,172.00	\$6,970.00	62.4	\$10,350.00	\$10,350.00	\$2,800.00	
10-4510-1860	INSURANCE (WORKER'S COMP)	\$1,470.00	\$2,590.00	\$2,590.00	\$2,590.00	100.0	\$500.00	\$500.00	\$1,500.00	
10-4510-2220	HAND TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$500.00	\$500.00	\$5,000.00	
10-4510-2230	STREET SIGNS	\$635.27	\$800.00	\$800.00	\$911.01	113.9	\$5,000.00	\$5,000.00	\$1,000.00	
10-4510-2260	SUPPLIES/MATERIALS	\$4,099.83	\$5,000.00	\$5,000.00	\$4,404.16	88.1	\$1,000.00	\$1,000.00	\$1,700.00	
10-4510-2310	SAFETY/FIRST AID SUPPLIES	\$1,034.26	\$1,000.00	\$1,000.00	\$214.27	21.4	\$1,700.00	\$1,700.00	\$1,700.00	
10-4510-2340	CHEMICALS/PESTICIDES	\$1,608.21	\$1,700.00	\$1,700.00	\$2,143.02	126.1	\$1,700.00	\$1,700.00	\$500.00	
10-4510-2520	TIRES	\$872.32	\$1,300.00	\$1,300.00	\$682.92	52.5	\$500.00	\$500.00	\$1,600.00	
10-4510-2530	VEHICLE MAINTENANCE & SUP	\$2,179.06	\$0.00	\$0.00	\$0.00	0.0	\$1,600.00	\$1,600.00	\$43,000.00	
10-4510-3211	PAGERS/CELL PHONES	\$1,531.33	\$1,600.00	\$1,600.00	\$450.39	28.1	\$43,000.00	\$43,000.00	\$7,500.00	
10-4510-3311	ELECTRICITY-STREET LIGHTS	\$36,418.92	\$40,000.00	\$40,000.00	\$32,629.05	81.6	\$1,600.00	\$1,600.00	\$7,500.00	
10-4510-3520	REPAIRS (EQUIPMENT)	\$1,524.52	\$1,600.00	\$1,600.00	\$1,471.45	92.0	\$1,600.00	\$1,600.00	\$1,700.00	
10-4510-3530	REPAIRS (VEHICLES)	\$1,809.50	\$7,500.00	\$7,500.00	\$2,115.98	28.2	\$1,700.00	\$1,700.00	\$750.00	
10-4510-3950	TRAINING - SCHOOL	\$43.25	\$600.00	\$600.00	\$0.00	0.0	\$2,450.00	\$2,450.00	\$5,000.00	
10-4510-4140	UNIFORMS	\$414.62	\$1,050.00	\$1,050.00	\$861.79	83.1	\$5,000.00	\$5,000.00	\$21,500.00	
10-4510-4500	INSURANCE(LIABILITY-VEH)	\$2,054.87	\$2,243.00	\$2,243.00	\$2,230.27	99.4	\$171,824.00	\$171,824.00	\$0.00	
10-4510-5000	APPEARANCE/BEAUTIFICATION									
10-4510-5100	CAPITAL OUTLAY	\$27,145.84	\$30,000.00	\$30,000.00	\$30,064.00	100.2	\$148,814.00	\$148,814.00	\$0.00	
DEPT TOTAL	STREETS	\$125,564.90	\$168,063.00	\$168,063.00	\$124,028.11	73.8	\$171,824.00	\$171,824.00	\$148,814.00	\$0.00

**2023-2024 BUDGET
PLANNING
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
10-4910-1710	ZONING BOARD MEMBER FEES	\$2,100.00	\$2,100.00	\$2,100.00	\$1,050.00	50.0	\$2,100.00	\$2,100.00	
10-4910-1990	PROFESSIONAL SERVICE	\$1,866.00	\$1,150.00	\$1,150.00	\$0.00	0.0	\$1,000.00	\$1,000.00	
10-4910-2120	CODE ENFORCEMENT	\$0.00	\$14,800.00	\$14,800.00	\$11,852.55	80.1	\$14,600.00	\$15,000.00	
10-4910-2610	OFFICE SUPPLIES	\$4,666.96	\$700.00	\$700.00	\$80.31	11.5	\$500.00	\$500.00	
10-4910-3250	POSTAGE	\$0.00	\$300.00	\$300.00	\$96.00	32.0	\$300.00	\$300.00	
10-4910-3910	ZONING (ADVERTISING)	\$353.55	\$2,300.00	\$2,300.00	\$763.20	33.2	\$1,500.00	\$1,500.00	
10-4910-5200	MINIMUM HOUSING	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.0	\$1,500.00	\$450.00	
10-4910-5400	ANIMAL CONTROL/VEHICLE EXPENSE	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	100.0	\$12,000.00	\$12,000.00	
10-4910-6000	OUTSIDE CONTRACTS	\$25,335.68	\$8,900.00	\$8,900.00	\$14,078.88	158.2	\$8,000.00	\$8,000.00	
10-4910-6001	DEMOLITION STRUCTURES	\$3,675.00	\$100,000.00	\$100,000.00	\$4,000.00	4.0	\$15,000.00	\$15,000.00	
DEPT TOTAL	PLANNING	\$49,997.19	\$143,750.00	\$143,750.00	\$43,920.94	30.6	\$56,500.00	\$55,850.00	\$0.00

**2023-2024 BUDGET
PARKS & RECREATION
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
10-6120-1260	SALARIES/WAGES (PARK)	\$23,411.96	\$58,412.00	\$58,412.00	\$46,060.05	78.9	\$60,162.00	\$60,162.00	
10-6120-1265	SALARIES (OTHER) (1099 MI)	\$7,110.00	\$5,000.00	\$5,000.00	\$1,700.00	34.0	\$5,000.00	\$5,000.00	
10-6120-1270	LONGEVITY (FORM 1099 MIS)	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	100.0	\$1,250.00	\$1,250.00	
10-6120-1810	(FICA)	\$2,430.76	\$5,215.00	\$5,215.00	\$3,749.42	71.9	\$5,081.00	\$5,081.00	
10-6120-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$0.00	\$4,235.00	\$4,235.00	\$3,189.42	75.3	\$4,741.00	\$4,741.00	
10-6120-1830	INSURANCE(MEDICAL)	\$0.00	\$7,448.00	\$7,448.00	\$5,612.42	75.4	\$8,270.00	\$8,270.00	
10-6120-1860	INSURANCE (WORKER'S COMP)	\$919.00	\$2,159.00	\$2,159.00	\$2,159.00	100.0	\$2,300.00	\$1,600.00	
10-6120-1950	REFEREES/UMPIRES	\$15,955.00	\$19,000.00	\$19,000.00	\$5,600.00	29.5	\$16,000.00	\$16,000.00	
10-6120-1970	JANITORAL/MAINT/SUPPLIES	\$173.31	\$300.00	\$300.00	\$80.15	26.7	\$1,000.00	\$1,000.00	
10-6120-2220	HAND TOOLS	\$0.00	\$400.00	\$400.00	\$258.98	64.7	\$800.00	\$800.00	
10-6120-2280	PROGRAM SUPPLIES	\$3,230.54	\$13,000.00	\$13,000.00	\$4,303.84	40.9	\$13,000.00	\$13,000.00	
10-6120-2310	SAFETY/FIRST AID SUPPLIES	\$0.00	\$150.00	\$150.00	\$0.00	0.0	\$150.00	\$150.00	
10-6120-2340	LANDSCAPING	\$2,747.36	\$2,200.00	\$2,200.00	\$4,051.38	224.2	\$5,000.00	\$5,000.00	
10-6120-2510	AUTO (GAS & MAINTENANCE)	\$5.99	\$400.00	\$400.00	\$27.99	7.0	\$0.00	\$0.00	
10-6120-2520	TIRES	\$0.00	\$350.00	\$350.00	\$448.80	128.2	\$500.00	\$500.00	
10-6120-2530	VEHICLE MAIN SUPPLIES	\$413.90	\$300.00	\$300.00	\$0.00	0.0	\$300.00	\$300.00	
10-6120-2610	OFFICE SUPPLIES	\$147.66	\$300.00	\$300.00	\$153.80	51.3	\$500.00	\$500.00	
10-6120-3211	PAGERS/CELL PHONES	\$953.19	\$1,000.00	\$1,000.00	\$823.56	82.4	\$1,100.00	\$1,550.00	
10-6120-3312	ELECTRICITY (PARK)	\$4,941.72	\$5,000.00	\$5,000.00	\$4,153.48	83.1	\$5,100.00	\$5,200.00	
10-6120-3400	PRINTING/ADVERTISING	\$0.00	\$250.00	\$250.00	\$483.97	193.6	\$4,000.00	\$1,000.00	
10-6120-3510	REPAIRS BUILDING	\$22.54	\$400.00	\$400.00	\$200.45	50.1	\$1,000.00	\$1,000.00	
10-6120-3520	REPAIRS (EQUIPMENT & BLD)	\$1,061.05	\$1,000.00	\$1,000.00	\$1,546.55	154.7	\$1,500.00	\$1,500.00	
10-6120-3530	REPAIRS (VEHICLE)	\$447.58	\$200.00	\$200.00	\$73.76	36.9	\$500.00	\$500.00	
10-6120-4500	INSURANCE(LIABILITY-VEH)	\$1,472.00	\$1,636.00	\$1,636.00	\$1,636.00	100.0	\$1,720.00	\$2,200.00	
10-6120-5100	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$15,000.00	\$0.00	
10-6120-5400	VEHICLES EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$30,000.00	\$2,000.00	
10-6120-7220	PARK IMPROVEMENTS PROJECT	\$9,334.99	\$4,000.00	\$4,000.00	\$2,900.02	72.5	\$15,000.00	\$3,000.00	
DEPT TOTAL	PARKS AND RECREATION	\$76,028.55	\$133,605.00	\$133,605.00	\$90,463.04	69.1	\$198,974.00	\$141,304.00	\$0.00

**2023-2024 BUDGET
POWELL BILL
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022			2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget at 04/30/23	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved	
20-9001-1210	SALARIES	\$14,171.83	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	
20-9001-1810	FICA EXPENSE	\$1,084.09	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	
20-9001-1820	RETIREMENT (10.210%)	\$1,616.96	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	
20-9001-1830	GROUP INSURANCE EXPENSE	\$2,876.98	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	
20-9001-1860	INSURANCE WORKERS COMP	\$1,286.00	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	
20-9001-6000	CONTRACTED SERVICES	\$91,561.00	\$70,000.00	\$97,000.00	\$96,699.01	99.7	\$70,000.00	\$72,000.00	\$70,000.00	
DEPT TOTAL	POWELL BILL	\$112,596.86	\$70,000.00	\$97,000.00	\$96,699.01	99.7	\$70,000.00	\$72,000.00	\$70,000.00	

**2023-2024 BUDGET
SOLID WASTE
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
31-4810-1210	SALARIES/WAGES	\$46,102.13	\$43,904.00	\$43,904.00	\$38,781.94	88.3	\$33,718.00	\$33,718.00	
31-4810-1270	LONGEVITY	\$0.00	\$1,125.00	\$1,125.00	\$1,125.00	100.0	\$813.00	\$813.00	
31-4810-1810	FICA	\$3,511.92	\$3,445.00	\$3,445.00	\$3,051.24	88.6	\$2,642.00	\$2,642.00	
31-4810-1820	RETIREMENT(10.210%)	\$5,260.29	\$5,449.00	\$5,449.00	\$4,848.83	89.0	\$4,455.00	\$4,455.00	
31-4810-1830	INSURANCE (MEDICAL)	\$10,792.20	\$7,448.00	\$7,448.00	\$6,818.69	91.6	\$6,200.00	\$6,200.00	
31-4810-1860	INSURANCE (WORKER'S COMP)	\$1,470.00	\$2,159.00	\$2,159.00	\$2,159.00	100.0	\$2,300.00	\$1,400.00	
31-4810-3960	TIPPING FEES	\$12,837.70	\$14,600.00	\$14,600.00	\$8,343.72	57.1	\$14,600.00	\$14,600.00	
31-4810-4420	SERVICE MAIN CONTRACT	\$137,442.00	\$161,000.00	\$161,000.00	\$134,865.33	83.8	\$162,000.00	\$173,228.00	
DEPT TOTAL	SOLID WASTE	\$217,416.24	\$239,130.00	\$239,130.00	\$199,993.75	83.6	\$226,728.00	\$237,056.00	\$0.00

2023-2024 BUDGET

**WATER
EXPENSES**



ACCOUNT NO.	ACCOUNT DESCRIPTION	2021-2022		2022-2023			2023-2024 BUDGET		
		Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
60-7110-1210	SALARIES	\$98,911.63	\$110,037.00	\$110,037.00	\$77,935.60	70.8	\$107,172.00	\$107,172.00	\$107,172.00
60-7110-1270	LONGEVITY	\$1,250.00	\$625.00	\$625.00	\$1,250.00	200.0	\$1,125.00	\$1,125.00	\$1,125.00
60-7110-1810	FICA/MEDICARE	\$7,637.63	\$8,466.00	\$8,466.00	\$6,034.94	71.3	\$8,285.00	\$8,285.00	\$8,285.00
60-7110-1820	RETIREMENT EMPLOYER CONTRIBUTION	\$11,432.54	\$13,391.00	\$13,391.00	\$9,626.67	71.9	\$13,971.00	\$13,971.00	\$13,971.00
60-7110-1830	INSURANCE-MEDICAL	\$17,219.59	\$22,344.00	\$22,344.00	\$15,385.70	68.9	\$20,670.00	\$20,670.00	\$20,670.00
60-7110-1860	INSURANCE (WORKER'S COMP)	\$4,778.23	\$4,749.00	\$4,749.00	\$4,749.00	100.0	\$5,100.00	\$3,400.00	\$3,400.00
60-7110-1990	PROFESSIONAL SERVICE	\$7,617.28	\$11,000.00	\$11,000.00	\$10,081.81	91.7	\$12,000.00	\$12,500.00	\$12,500.00
60-7110-2110	JANITORAL SUPPLIES	\$189.41	\$300.00	\$300.00	\$174.68	58.2	\$300.00	\$300.00	\$300.00
60-7110-2220	HAND TOOLS	\$260.74	\$500.00	\$500.00	\$418.77	83.8	\$500.00	\$500.00	\$500.00
60-7110-2260	MATERIALS & SUPPLIES	\$670.08	\$5,000.00	\$5,000.00	\$3,922.85	78.5	\$5,000.00	\$5,000.00	\$5,000.00
60-7110-2291	METERS & TAP MATERIALS	\$8,835.99	\$8,000.00	\$8,000.00	\$4,872.71	95.7	\$8,000.00	\$11,000.00	\$11,000.00
60-7110-2310	SAFETY FIRST AID	\$627.53	\$500.00	\$500.00	\$263.52	52.7	\$500.00	\$500.00	\$500.00
60-7110-2520	TIRES	\$499.32	\$600.00	\$600.00	\$0.00	0.0	\$600.00	\$600.00	\$600.00
60-7110-2530	VEHICLES MAINTENANCE	\$8.59	\$1,000.00	\$1,000.00	\$57.01	5.7	\$1,000.00	\$1,000.00	\$1,000.00
60-7110-2610	OFFICE SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,295.44	129.5	\$1,000.00	\$1,100.00	\$1,100.00
60-7110-2700	WATER PURCHASES	\$140,747.24	\$150,000.00	\$150,390.00	\$99,423.73	66.1	\$160,000.00	\$160,000.00	\$160,000.00
60-7110-3210	TELEPHONE/COMMUNICATIONS	\$5,297.59	\$5,300.00	\$5,300.00	\$2,825.09	53.3	\$6,000.00	\$6,000.00	\$6,000.00
60-7110-3211	PAGERS/CELL PHONES	\$993.10	\$580.00	\$580.00	\$450.39	77.7	\$1,080.00	\$1,500.00	\$1,500.00
60-7110-3250	POSTAGE	\$2,278.10	\$2,000.00	\$2,000.00	\$1,674.52	83.7	\$150.00	\$150.00	\$150.00
60-7110-3310	ELECTRICITY BUILDING	\$6,371.03	\$7,200.00	\$7,200.00	\$5,765.58	80.1	\$7,900.00	\$7,900.00	\$7,900.00
60-7110-3330	GAS HEATING	\$1,042.79	\$1,200.00	\$1,200.00	\$827.74	69.0	\$1,200.00	\$1,200.00	\$1,200.00
60-7110-3350	SEWER	\$1,182.78	\$1,200.00	\$1,200.00	\$1,116.89	93.1	\$1,350.00	\$1,350.00	\$1,350.00
60-7110-3400	PRINTING/POSTAGE UTILITY BILLS	\$1,711.41	\$1,800.00	\$1,800.00	\$1,571.99	87.3	\$4,500.00	\$4,500.00	\$4,500.00
60-7110-3510	REPAIRS (BUILDING)	\$991.47	\$1,200.00	\$1,200.00	\$719.25	59.9	\$1,200.00	\$1,200.00	\$1,200.00
60-7110-3520	REPAIRS (EQUIPMENT)	\$0.00	\$2,000.00	\$4,000.00	\$2,067.02	51.7	\$4,000.00	\$4,000.00	\$4,000.00
60-7110-3530	REPAIRS (VEHICLE)	\$1,164.86	\$2,000.00	\$2,000.00	\$492.90	24.6	\$2,000.00	\$2,000.00	\$2,000.00
60-7110-3920	WATER SAMPLES TESTING	\$2,770.00	\$4,000.00	\$4,000.00	\$3,129.96	78.2	\$4,000.00	\$4,000.00	\$4,000.00

60-7110-3950	TRAINING SCHOOL	\$637.50	\$700.00	\$700.00	\$337.30	48.2	\$700.00	\$700.00
60-7110-4140	UNIFORMS	\$109.47	\$700.00	\$700.00	\$438.50	62.6	\$700.00	\$750.00
60-7110-4420	SERVICE MAINTENANCE	\$51,530.29	\$60,000.00	\$60,000.00	\$53,183.71	88.6	\$60,000.00	\$62,400.00
60-7110-4500	INSURANCE LIABILITY/AUTO	\$7,067.00	\$7,852.00	\$7,852.00	\$7,852.00	100.0	\$8,300.00	\$10,727.00
60-7110-4910	DUES-SUBSCRIPTIONS	\$2,036.50	\$2,500.00	\$2,500.00	\$1,804.14	72.2	\$2,500.00	\$2,500.00
60-7110-5100	CAPITAL OUTLAY	\$0.00	\$10,000.00	\$10,000.00	\$6,275.00	62.8	\$10,000.00	\$0.00
60-7110-5110	UTILITY CUT/REPAIRS	\$9,033.00	\$5,000.00	\$5,000.00	\$813.29	16.3	\$8,000.00	\$8,000.00
60-7110-5200	COMPUTER/DATA (EQUIPMENT)	\$696.55	\$2,600.00	\$2,600.00	\$2,497.78	96.0	\$500.00	\$500.00
60-7110-5250	CAPITAL IMPROVEMENT PLAN	\$16,300.00	\$64,601.00	\$64,601.00	\$28,809.02	44.6	\$64,000.00	\$0.00
DEPT TOTAL	WATER	\$412,899.24	\$519,945.00	\$522,335.00	\$358,144.50	69.1	\$533,303.00	\$466,500.00

**2023-2024 BUDGET
CEMETERY
EXPENSES**



ACCOUNT NO. ACCOUNT DESCRIPTION	2021-2022	2022-2023		2023-2024 BUDGET				
	Actual Expense	Adopted Budget	Amended Budget at 04/30/23	Expense at 04/30/23	% Spent	Department Requested	Manager Proposed	Council Approved
72-4740-1260 CEMETERY CAREGIVER	\$720.00	\$800.00	\$800.00	\$540.00	67.5	\$800.00	\$800.00	
72-4740-1970 CUTTING GRASS/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	0.0	\$7,500.00	\$200.00	
72-4740-3311 ELECTRICITY STREET LIGHTS	\$386.55	\$400.00	\$400.00	\$331.52	82.9	\$400.00	\$400.00	
72-4740-3510 REPAIRS	\$338.29	\$700.00	\$700.00	\$121.13	17.3	\$700.00	\$700.00	
DEPT TOTAL CEMETERY	\$1,444.84	\$1,900.00	\$1,900.00	\$992.65	52.2	\$9,400.00	\$2,100.00	\$0.00