

2022
City of Pine Lake, GA
All Funds Budget

Approved
December 28, 2021

GENERAL FUND REVENUES	2020 Audit	2021 Approved Budget	2021 Revised Budget	2022 Proposed Budget
31 · TAXES				
311000 · GENERAL PROPERTY TAXES				
311100 · CURRENT YEAR TAXES				
311101 · ADVAL TAX-RESIDENTIAL	508,164	486,000	560,000	585,000
311110 · UTILITIES - CURRENT	0	3,000	3,000	3,000
Total 311100 · CURRENT YEAR TAXES	<u>508,164</u>	<u>489,000</u>	<u>563,000</u>	<u>588,000</u>
311200 · PRIOR YEARS TAXES				
311201 · ADVAL PRIOR-RESIDENTIAL	0	45,000	45,000	45,000
311210 · UTILITIES - PRIOR YEARS	6,086	6,000	8,000	7,000
Total 311200 · PRIOR YEARS TAXES	<u>6,086</u>	<u>51,000</u>	<u>53,000</u>	<u>52,000</u>
311300 · PERSONAL PROPERTY-CURRENT YEAR				
311301 · MOTOR VEHICLE TAX	11,875	17,000	13,000	13,000
311302 · INTANGIBLE TAX	11,121	18,500	19,000	20,000
311300 · PERS. PROP. CY - Other	6,532	5,960	7,000	7,000
Total 311300 · PERS. PROP. CURRENT YEAR	<u>29,528</u>	<u>41,460</u>	<u>39,000</u>	<u>40,000</u>
OTHER				
311400 · PERSONAL PROPERTY-PRIOR YEARS	0	600	30	100
311600 · REAL ESTATE TRANSFER TAX	3,020	3,000	4,900	5,000
311700 · FRANCHISE TAXES	34,628	36,000	34,000	34,000
319000 · PENALTY & INT-DELINQUENT TAX	2,690	3,300	3,200	3,200
Total · OTHER	<u>40,338</u>	<u>42,900</u>	<u>42,130</u>	<u>42,300</u>
Total 311000 · GENERAL PROPERTY TAXES	584,116	624,360	697,130	722,300

314000 · SELECTIVE SALES AND USE TAXES				
314200 · ALCOHOL BEVERAGE TAX	4,878	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	1,050	730	500	700
Total 314000 · SELECTIVE SALES AND USE TAXES	<u>5,928</u>	<u>5,730</u>	<u>5,500</u>	<u>5,700</u>
316000 · BUSINESS TAXES				
316100 · BUSINESS AND OCCUPATION TAX	7,847	7,000	6,650	7,000
316200 · INSURANCE PREMIUM TAX	58,547	61,000	60,460	61,000
316000 · BUSINESS TAXES - Other	0	0	190	0
Total 316000 · BUSINESS TAXES	<u>66,394</u>	<u>68,000</u>	<u>67,300</u>	<u>68,000</u>
Total 31 · TAXES	656,438	698,090	769,930	796,000
32 · LICENSES AND PERMITS				
321000 · BUSINESS LICENSES AND PERMITS				
321100 · ALCOHOL BEVERAGE LICENSE	5,300	3,450	850	1,000
321000 · BUS. LICENSES & PERMITS - Other	0	0	200	0
Total 321000 · BUSINESS LICENSES AND PERMITS	<u>5,300</u>	<u>3,450</u>	<u>1,050</u>	<u>1,000</u>
322000 · NON-BUSINESS LICENSES & PERMITS				
322100 · BUILDING PERMITS	8,698	10,000	5,000	8,000
322200 · CERTIFICATE OF OCCUPANCY	0	500	0	500
322300 · SIGN PERMIT	0	100	0	100
322400 · TREE PERMIT	475	350	300	300
322500 · FENCE PERMIT	100	600	300	300
322600 · PUBLIC SPACE PERMIT	0	500	0	500
322700 · FILM PERMITS	0	100	0	0
Total 322000 · NON-BUSINESS LICENSES & PERMITS	<u>9,273</u>	<u>12,150</u>	<u>5,600</u>	<u>9,700</u>
Total 32 · LICENSES AND PERMITS	<u>14,573</u>	<u>15,600</u>	<u>6,650</u>	<u>10,700</u>

33 · INTERGOVERNMENTAL				
331000 · INTERGOVERNMENTAL				
337200 · CARES ACT & RELATED REVENUE	85,516	0	4,300	0
Total 33100 · INTERGOVERNMENTAL	<u>85,516</u>	<u>0</u>	<u>4,300</u>	<u>0</u>
Total 33 · INTERGOVERNMENTAL	85,516	0	4,300	0
34 · CHARGES FOR SERVICES				
342000 · PUBLIC SAFETY				
342100 · BACKGROUND CHECKS	0	200	10	10
342101 · ACCIDENT REPORTS	0	300	320	300
Total 342000 · PUBLIC SAFETY	<u>0</u>	<u>500</u>	<u>330</u>	<u>310</u>
344000 · UTILITIES & SANITATION				
344100 · SANITATION - CURRENT	40,375	37,100	38,600	38,600
344110 · SANITATION - PRIOR YEAR	0	1,500	2,150	2,150
Total 344000 · UTILITIES & SANITATION	<u>40,375</u>	<u>38,600</u>	<u>40,750</u>	<u>40,750</u>
345000 · HEALTH AND FAMILY SERVICES				
345100 · BUILDING RENTALS	1,420	5,400	0	2,500
Total 345000 · HEALTH AND FAMILY SERVICES	<u>1,420</u>	<u>5,400</u>	<u>0</u>	<u>2,500</u>
Total 34 · CHARGES FOR SERVICES	41,795	44,500	41,080	43,560
35 · FINES AND FORFEITURES				
351000 · FINES				
351100 · COURT RECEIPTS	40,185	37,240	43,000	43,000
351200 · PROBATION	33,188	45,150	21,000	21,000
351300 · COURT ASSESSED ADD-ONS	16,392	0	0	0
Total 351000 · FINES	<u>89,765</u>	<u>82,390</u>	<u>64,000</u>	<u>64,000</u>
Total 35 · FINES AND FORFEITURES	89,765	82,390	64,000	64,000
36 · INVESTMENT INCOME				
361000 · INTEREST INCOME	614	850	1,000	1,000
Total 36 · INVESTMENT INCOME	<u>614</u>	<u>850</u>	<u>1,000</u>	<u>1,000</u>

37 · PRIVATE GRANTS				
371000 · PRIVATE GRANT	10,000	0	0	0
Total 37 · PRIVATE GRANT	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
38 · MISCELLANEOUS REVENUE				
381000 · MISCELLANEOUS INCOME	3,302	3,000	3,600	3,300
382000 · FUNDS CARRIED FORWARD	0	0	0	0
Total 38 · MISCELLANEOUS REVENUE	<u>3,302</u>	<u>3,000</u>	<u>3,600</u>	<u>3,300</u>
39 · OTHER FINANCING SOURCES				
392000 · BORROWED FUNDS				
392300 · SALE OF ASSETS	0	1,000	0	0
Total 392000 · BORROWED FUNDS	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
Total 39 · OTHER FINANCING SOURCES	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	902,003	845,430	890,560	918,560
61 · TRANSFERS				
611001 · TRANSFER TO DDA	77,235	77,240	77,230	77,230
611006 · TRANSFER TO DEBT SERVICE	8,883	8,890	8,890	0
Total 61 · TRANSFERS	<u>86,118</u>	<u>86,130</u>	<u>86,120</u>	<u>77,230</u>
FROM FUND BALANCE		125,296	21,780	56,890
TO FUND BALANCE	<u>23,973</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL FUND REVENUES	791,912	884,596	826,220	898,220

GENERAL FUND EXPENSES	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 · SALARIES AND WAGES				
511200 · REGULAR - FULL-TIME	319,903	338,640	319,200	332,950
511300 · REGULAR - PART-TIME	35,339	24,430	23,450	40,500
511400 · MAYOR SALARY	3,550	3,600	3,600	3,600
511500 · COUNCIL SALARIES	3,195	2,995	3,000	3,000
511600 · OVERTIME	0	1,350	1,900	1,750
Total 511000 · SALARIES AND WAGES	361,987	371,015	351,150	381,800
512000 · EMPLOYEE BENEFITS				
512100 · GROUP INSURANCE	94,405	107,950	85,630	98,770
512200 · FICA CONTRIBUTIONS	23,039	23,054	22,140	23,810
512300 · MEDICARE	5,387	5,407	5,180	5,590
512400 · RETIREMENT	16,744	11,740	12,040	16,290
512600 · WORKERS' COMPENSATION	19,125	21,550	16,990	14,550
512700 · UNEMPLOYMENT INSURANCE	0	0	1,330	0
Total 512000 · EMPLOYEE BENEFITS	158,700	169,701	143,310	159,010
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	520,687	540,716	494,460	540,810

	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
GENERAL FUND EXPENSES				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521100 · OFFICE & ADMINISTRATIVE				
521110 · PAYROLL SERVICE	4,264	4,200	3,200	3,400
521120 · COUNTY COLLECTION FEES	1,094	1,200	2,150	1,200
521140 · OTHER ADMIN. SERVICES	1,620	1,700	1,700	1,700
Total 521100 · OFFICE & ADMINISTRATIVE	<u>6,978</u>	<u>7,100</u>	<u>7,050</u>	<u>6,300</u>
521200 · PROFESSIONAL				
521210 · LEGAL EXPENSES	21,600	25,500	22,500	25,500
521220 · AUDITOR FEES	19,000	21,000	20,350	21,000
521230 · MUNICIPAL CODE	4,850	4,000	3,000	4,000
521240 · JUDGE'S FEES	7,333	13,800	13,800	13,800
521241 · PERMITTING & INSPECTION	6,918	7,500	6,900	6,800
521250 · PUBLIC DEFENDER FEES	225	1,300	500	1,300
521290 · OTHER PROFESSIONAL SERVICES	21,142	43,560	44,660	37,160
Total 521200 · PROFESSIONAL	<u>81,068</u>	<u>116,660</u>	<u>111,710</u>	<u>109,560</u>
521400 · OTHER CONTRACTED SERVICES				
521499 · TECHNOLOGY	11,131	15,750	18,110	18,850
Total 521400 · OTHER CONTRACTED SERVICES	<u>11,131</u>	<u>15,750</u>	<u>18,110</u>	<u>18,850</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	99,177	139,510	136,870	134,710

GENERAL FUND EXPENSES	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
522000 · PROPERTY SERVICES				
522100 · CLEANING SERVICES	8,495	1,500	12,200	12,200
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MNT.	2,961	10,000	5,300	11,900
522211 · COMPUTER REP. & MNT.	1,038	2,500	750	1,000
522212 · COPIER MAINTENANCE	66	1,100	900	650
522210 · EQUIPMENT REPAIR & MNT.	<u>4,065</u>	<u>13,600</u>	<u>6,950</u>	<u>13,550</u>
522200 · REPAIRS & MAINTENANCE	12,560	13,600	6,950	13,550
522220 · AUTOMOBILE REP. & MNT.	11,379	10,050	10,450	10,050
522230 · BUILDING REP. & MNT.	1,512	6,500	1,900	4,000
522240 · GROUNDS MAINTENANCE	239	2,500	1,600	2,500
522250 · STREET MAINTENANCE & REPAIRS	710	2,250	600	2,250
522300 · RENTALS - EQUIPMENT				
522320 · EQUIPMENT LEASE	0	800	630	650
Total 522300 · RENTALS - EQUIPMENT	<u>0</u>	<u>800</u>	<u>630</u>	<u>650</u>
Total 522000 · PROPERTY SERVICES	26,400	35,700	34,330	45,200

GENERAL FUND EXPENSES	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
523000 · OTHER PURCHASED SERVICES				
523100 · INSURANCE				
523101 · GIRMA - LIABILITY INS.	26,327	28,900	31,470	33,450
523110 · CLAIMS & JUDGEMENTS	0	11,000	5,000	11,000
Total 523100 · INSURANCE	<u>26,327</u>	<u>39,900</u>	<u>36,470</u>	<u>44,450</u>
531105 · SPECIAL PROGRAMS	0	2,080	1,500	1,580
523200 · TELEPHONE, INTERNET	18,777	21,790	20,340	20,360
523300 · ADVERTISING	1,060	2,000	3,000	2,000
523400 · PRINTING AND BINDING	1,204	1,350	1,570	1,450
523500 · TRAVEL	1,988	2,900	1,150	3,400
523555 · MEETINGS HOSTED BY CITY	147	180	0	200
523600 · DUES AND FEES	1,710	1,900	1,650	1,750
523610 · COURT APPEARANCE FEES	2,420	5,000	600	3,000
523700 · EDUCATION AND TRAINING	720	3,500	4,500	3,800
523800 · TRASH/DUMPSTER	0	0	0	0
523830 · LANDFILL	1,890	750	1,100	1,200
523900 · OTHER				
523901 · PRE-EMPLOYMENT / DRUG TESTING	0	450	0	450
523910 · COURTSWARE	8,746	9,000	9,000	9,450
523920 · MAYOR EXPENSES	150	1,500	1,500	1,500
523940 · MEETINGS EXPENSE	169	650	400	650
Total 523900 · OTHER	<u>9,065</u>	<u>2,150</u>	<u>1,900</u>	<u>2,150</u>
Total 523000 · OTHER PURCHASED SERVICES	<u>63,417</u>	<u>82,750</u>	<u>82,780</u>	<u>95,610</u>
524000 · CONTRACT LABOR	2,650	17,000	10,000	15,000
Total 52 · PURCHASES/CONTRACTED SERVICES	165,244	239,260	263,980	290,520

GENERAL FUND EXPENSES	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES & MATERIALS				
531100 · OFFICE SUPPLIES	1,644	2,200	2,750	2,600
531103 · POSTAGE	680	810	860	960
531104 · CUSTODIAL SUPPLIES	827	1,200	740	800
531109 · AMMUNITION	320	400	200	350
531110 · COMPUTER SUPPLIES	0	0	0	0
531111 · COMPUTER SOFTWARE	0	1,000	1,800	1,840
531150 · SIGNS	306	1,000	1,580	1,600
Total 531100 · GENERAL SUPPLIES & MATERIALS	<u>3,471</u>	<u>5,610</u>	<u>7,930</u>	<u>8,150</u>
531200 · UTILITIES / ENERGY				
531210 · WATER/SEWER	654	740	1,000	740
531220 · NATURAL GAS	4,813	4,850	5,200	7,100
531230 · ELECTRICITY	7,236	7,500	7,800	8,200
531231 · STREET LIGHTS	11,414	11,500	11,650	11,650
531270 · GASOLINE	5,994	7,700	10,500	11,300
Total 531200 · UTILITIES / ENERGY	<u>30,111</u>	<u>32,290</u>	<u>36,150</u>	<u>38,990</u>
531600 · SMALL EQUIPMENT	1,762	3,220	2,600	2,900
531700 · OTHER SUPPLIES	2,224	2,200	1,950	2,250
531800 · UNIFORMS	988	1,100	700	1,100
531900 · OTHER GENERAL OPERATING EXP				
531902 · STORMWATER FEES	3,276	2,000	2,850	2,850
531922 · COVID-19 EXPENSES	66	0	0	0
531900 · OTHER GENERAL OPER. EXP - OTHER	4,378	3,750	9,120	4,600
Total 531900 · OTHER GENERAL OPERATING EXP	<u>7,720</u>	<u>5,750</u>	<u>11,970</u>	<u>7,450</u>
Total 531000 · SUPPLIES	<u>46,276</u>	<u>50,170</u>	<u>61,300</u>	<u>60,840</u>
Total 53 · SUPPLIES	<u>46,276</u>	<u>50,170</u>	<u>61,300</u>	<u>60,840</u>

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
GENERAL FUND EXPENSES				
54 · CAPITAL OUTLAYS				
542000 · MACHINERY & EQUIPMENT				
542100 · MACHINERY	0	0	0	0
542400 · COMPUTERS	8,305	2,000	2,430	2,000
542500 · EQUIPMENT	2,113	4,050	4,050	4,050
Total 542000 · MACHINERY & EQUIPMENT	<u>10,418</u>	<u>6,050</u>	<u>6,480</u>	<u>6,050</u>
Total 54 · CAPITAL OUTLAYS	10,418	6,050	6,480	6,050
57 · PAYMENTS TO OTHERS				
572100 · PAYMENTS TO AGENCIES/OFFSETS	16,392			
573100 · BOND REFUNDS	4,215			
Total 57 · TOTAL PAYMENTS TO OTHERS	<u>20,607</u>			
EXPENSES TOTAL	791,912	884,596	826,220	898,220

Expense ADMINISTRATION	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 · SALARIES AND WAGES				
511200 · REGULAR - FULL-TIME	99,340	106,660	113,420	123,770
511300 · REGULAR - PART-TIME	0	500	0	500
511400 · MAYOR SALARY	3,550	3,600	3,600	3,600
511500 · COUNCIL SALARIES	3,195	2,995	3,000	3,000
511600 · OVERTIME	0	500	0	500
Total 511000 · SALARIES AND WAGES	<u>106,085</u>	<u>114,255</u>	<u>120,020</u>	<u>131,370</u>
512000 · EMPLOYEE BENEFITS				
512100 · GROUP INSURANCE	14,524	27,940	14,800	19,430
512200 · FICA CONTRIBUTIONS	7,096	7,084	7,460	8,630
512300 · MEDICARE	1,659	1,657	1,750	2,020
512400 · RETIREMENT	5,124	1,840	1,860	5,820
512600 · WORKERS' COMPENSATION	0	650	700	700
512700 · UNEMPLOYMENT INSURANCE	0	0	330	0
Total 512000 · EMPLOYEE BENEFITS	<u>28,403</u>	<u>39,171</u>	<u>26,900</u>	<u>36,600</u>
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	134,488	153,426	146,920	167,970

Expense ADMINISTRATION	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521100 · OFFICE & ADMINISTRATIVE				
521110 · PAYROLL SERVICE	4,264	4,200	3,200	3,400
521120 · COUNTY COLLECTION FEES	1,094	1,200	2,150	1,200
521140 · OTHER ADMIN. SERVICES	1,620	1,700	1,700	1,700
Total 521100 · OFFICE & ADMINISTRATIVE	<u>6,978</u>	<u>7,100</u>	<u>7,050</u>	<u>6,300</u>
521200 · PROFESSIONAL				
521210 · LEGAL EXPENSES	17,100	18,000	15,000	18,000
521220 · AUDITOR FEES	19,000	21,000	20,350	21,000
521230 · MUNICIPAL CODE	4,850	4,000	3,000	4,000
521241 · PERMITTING & INSPECTION	6,918	7,500	6,900	6,800
521290 · OTHER PROFESSIONAL SERVICES	15,424	26,500	25,000	26,500
Total 521200 · PROFESSIONAL	<u>63,292</u>	<u>77,000</u>	<u>70,250</u>	<u>76,300</u>
521400 · OTHER CONTRACTED SERVICES				
521499 · Technology	8,629	10,000	11,000	12,000
Total 521400 · OTHER CONTRACTED SERVICES	<u>8,629</u>	<u>10,000</u>	<u>11,000</u>	<u>12,000</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	78,899	94,100	88,300	94,600
522000 · PROPERTY SERVICES				
522100 · CLEANING SERVICES	60	0	0	0
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MAINTENANCE	584	200	0	1,200
522211 · COMPUTER REP. & MNT.	922	1,500	500	850
522212 · COPIER MAINTENANCE	0	850	500	200
522210 · EQUIPMENT REPAIR & MNT.	<u>1,506</u>	<u>2,550</u>	<u>1,000</u>	<u>2,250</u>
Total 522200 · REPAIRS AND MAINTENANCE	<u>1,566</u>	<u>2,550</u>	<u>1,000</u>	<u>2,250</u>

Expense	ADMINISTRATION	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
	Total 522000 · PROPERTY SERVICES	1,566	2,550	1,000	2,250
	523000 · OTHER PURCHASED SERVICES				
	523100 · INSURANCE				
	523101 · GIRMA - LIABILITY INSURANCE	5,175	5,860	9,650	10,300
	523110 · CLAIMS & JUDGEMENTS	0	5,000	0	5,000
	Total 523100 · INSURANCE	5,175	10,860	9,650	15,300
	531105 · SPECIAL PROGRAMS	0	2,000	1,500	1,500
	523200 · TELEPHONE, INTERNET	6,295	6,500	6,000	6,500
	523300 · ADVERTISING	1,060	2,000	3,000	2,000
	523400 · PRINTING AND BINDING	859	900	900	900
	523500 · TRAVEL	503	1,000	250	1,500
	523555 · MEETINGS HOSTED BY CITY	147	180	0	200
	523600 · DUES AND FEES	1,460	1,500	1,500	1,500
	523700 · EDUCATION AND TRAINING	495	2,000	4,000	2,000
	523900 · OTHER				
	523920 · MAYOR EXPENSES	150	1,500	1,500	1,500
	523940 · MEETINGS EXPENSE	169	500	400	500
	Total 523900 · OTHER	319	2,000	1,900	2,000
	Total 523000 · OTHER PURCHASED SERVICES	16,313	28,940	28,700	33,400
Total 52 · PURCHASES/CONTRACTED SERVICES		96,778	125,590	118,000	130,250

Expense ADMINISTRATION	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES & MATERIALS				
531100 · OFFICE SUPPLIES	645	1,000	1,800	1,500
531103 · POSTAGE	570	600	600	650
531104 · CUSTODIAL SUPPLIES	350	600	300	300
531111 · COMPUTER SOFTWARE	0	1,000	1,600	1,600
Total 531100 · GENERAL SUPPLIES & MATERIALS	<u>1,565</u>	<u>3,200</u>	<u>4,300</u>	<u>4,050</u>
531200 · UTILITIES / ENERGY				
531210 · WATER/SEWER	152	240	500	240
531220 · NATURAL GAS	1,618	1,500	1,650	2,000
531230 · ELECTRICITY	1,674	1,700	1,700	1,700
Total 531200 · UTILITIES / ENERGY	<u>3,444</u>	<u>3,440</u>	<u>3,850</u>	<u>3,940</u>
531600 · SMALL EQUIPMENT	504	500	1,000	600
531700 · OTHER SUPPLIES	561	600	100	600
531900 · OTHER GENERAL OPERATING EXP				
531902 · STORMWATER FEES	3,276	2,000	2,850	2,850
531922 · COVID-19 EXPENSES	66	0	0	0
531900 · OTHER GENERAL OPER. EXP - OTHER	1,860	1,200	4,000	1,000
Total 531900 · OTHER GENERAL OPERATING EXP	<u>5,202</u>	<u>3,200</u>	<u>6,850</u>	<u>3,850</u>
Total 531000 · SUPPLIES	<u>11,276</u>	<u>10,940</u>	<u>16,100</u>	<u>13,040</u>
Total 53 · SUPPLIES	<u>11,276</u>	<u>10,940</u>	<u>16,100</u>	<u>13,040</u>

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Expense ADMINISTRATION				
54 · CAPITAL OUTLAYS				
542000 · MACHINERY & EQUIPMENT				
542400 · COMPUTERS	8,305	2,000	2,430	2,000
542500 · EQUIPMENT	610	3,000	3,000	3,000
Total 542000 · MACHINERY & EQUIPMENT	<u>8,915</u>	<u>5,000</u>	<u>5,430</u>	<u>5,000</u>
Total 54 · CAPITAL OUTLAYS	<u>8,915</u>	<u>5,000</u>	<u>5,430</u>	<u>5,000</u>
EXPENSES TOTAL	251,457	294,956	286,450	316,260

EXPENSES	Court	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT					
511000 · SALARIES AND WAGES					
	511200 · REGULAR - FULL-TIME	24,078	31,240	0	0
	511300 · REGULAR - PART-TIME	11,243	4,200	1,200	17,500
	Total 511000 · SALARIES AND WAGES	<u>35,321</u>	<u>35,440</u>	<u>1,200</u>	<u>17,500</u>
512000 · EMPLOYEE BENEFITS					
	512100 · GROUP INSURANCE	12,096	11,430	1,190	0
	512200 · FICA CONTRIBUTIONS	2,328	2,200	80	1,090
	512300 · MEDICARE	545	520	20	260
	512400 · RETIREMENT	0	0	0	0
	512600 · WORKERS' COMPENSATION	0	290	130	170
	512700 · UNEMPLOYMENT INSURANCE	0	0	0	0
	Total 512000 · EMPLOYEE BENEFITS	<u>14,969</u>	<u>14,440</u>	<u>1,420</u>	<u>1,520</u>
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT		50,290	49,880	2,620	19,020

EXPENSES Court	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521200 · PROFESSIONAL				
521210 · LEGAL EXPENSES	4,500	7,000	7,000	7,000
521240 · JUDGE'S FEES	7,333	13,800	13,800	13,800
521250 · PUBLIC DEFENDER FEES	225	1,300	500	1,300
521290 · OTHER PROFESSIONAL SERVICES	5,658	17,000	17,000	8,000
Total 521200 · PROFESSIONAL	<u>17,716</u>	<u>39,100</u>	<u>38,300</u>	<u>30,100</u>
521400 · OTHER CONTRACTED SERVICES				
521499 · TECHNOLOGY	0	2,650	3,410	3,000
Total 521400 · OTHER CONTRACTED SERVICES	<u>0</u>	<u>2,650</u>	<u>3,410</u>	<u>3,000</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	17,716	41,750	41,710	33,100
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MAINTENANCE	93	200	100	1,000
522211 · COMPUTER REP. & MNT.	80	1,000	250	150
522212 · COPIER MAINTENANCE	0	100	150	200
522210 · EQUIPMENT REPAIR & MAINTENANCE	173	1,300	500	1,350
Total 522200 · REPAIRS AND MAINTENANCE	<u>173</u>	<u>1,300</u>	<u>500</u>	<u>1,350</u>
Total 522000 · PROPERTY SERVICES	173	1,300	500	1,350

EXPENSES	Court	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
523000 · OTHER PURCHASED SERVICES					
	523200 · TELEPHONE, INTERNET	400	2,100	100	500
	523400 · PRINTING AND BINDING	194	150	420	250
	523500 · TRAVEL	337	1,000	0	1,000
	523600 · DUES AND FEES	100	250	0	100
	523610 · COURT APPEARANCE FEES	2,420	5,000	600	3,000
	523700 · EDUCATION AND TRAINING	225	900	0	1,200
	523900 · OTHER	84	0	0	0
	523910 · COURTWARE	8,746	9,000	9,000	9,450
	523940 · MEETINGS EXPENSE	0	150	0	150
	Total 523900 · OTHER	<u>8,830</u>	<u>9,150</u>	<u>9,000</u>	<u>9,600</u>
	Total 523000 · OTHER PURCHASED SERVICES	<u>12,506</u>	<u>18,550</u>	<u>10,120</u>	<u>15,650</u>
Total 52 · PURCHASES/CONTRACTED SERVICES		30,395	61,600	52,330	50,100

EXPENSES	Court	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
53 · SUPPLIES					
531000 · SUPPLIES					
531100 · GENERAL SUPPLIES & MATERIALS					
531100 · OFFICE SUPPLIES		862	700	550	600
531103 · POSTAGE		110	150	200	250
TOTAL 531100 · GENERAL SUPPLIES & MATERIALS		<u>972</u>	<u>850</u>	<u>750</u>	<u>850</u>
531600 · SMALL EQUIPMENT		0	500	0	250
531900 · OTHER GENERAL OPERATING EXP					
531900 · OTHER GENERAL OPERATING EXP		1,249	300	0	300
Total 531900 · OTHER GENERAL OPERATING EXP		<u>1,249</u>	<u>300</u>	<u>0</u>	<u>300</u>
Total 531000 · SUPPLIES		<u>2,221</u>	<u>1,650</u>	<u>750</u>	<u>1,400</u>
Total 53 · SUPPLIES		<u>2,221</u>	<u>1,650</u>	<u>750</u>	<u>1,400</u>
57 · PAYMENTS TO OTHERS					
572100 · PAYMENTS TO AGENCIES/OFFSETS		16,392			
573100 · BOND REFUNDS		4,215			
Total 57 · TOTAL PAYMENTS TO OTHERS		<u>20,607</u>			
EXPENSES TOTAL		103,513	113,130	55,700	70,520

EXPENSES Police	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 · SALARIES AND WAGES				
511200 · REGULAR - FULL-TIME	150,871	155,000	159,180	160,660
511300 · REGULAR - PART-TIME	13,882	12,830	16,500	15,000
511600 · OVERTIME	0	350	700	500
Total 511000 · SALARIES AND WAGES	<u>164,753</u>	<u>168,180</u>	<u>176,380</u>	<u>176,160</u>
512000 · EMPLOYEE BENEFITS				
512100 · GROUP INSURANCE	60,522	60,960	61,900	70,520
512200 · FICA CONTRIBUTIONS	10,153	10,430	11,280	10,770
512300 · MEDICARE	2,374	2,440	2,620	2,520
512400 · RETIREMENT	8,413	7,610	7,750	8,040
512600 · WORKERS' COMPENSATION	10,730	11,300	10,280	10,600
512700 · UNEMPLOYMENT INSURANCE	0	0	550	0
Total 512000 · EMPLOYEE BENEFITS	<u>92,192</u>	<u>92,740</u>	<u>94,380</u>	<u>102,450</u>
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	256,945	260,920	270,760	278,610

EXPENSES Police	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521200 · PROFESSIONAL				
521210 · LEGAL EXPENSES	0	500	500	500
521290 · OTHER PROFESSIONAL SERVICES	0	0	1,100	1,100
Total 521200 · PROFESSIONAL	<u>0</u>	<u>500</u>	<u>1,600</u>	<u>1,600</u>
521400 · OTHER CONTRACTED SERVICES				
521499 · TECHNOLOGY	2,502	3,100	3,700	3,850
Total 521400 · OTHER CONTRACTED SERVICES	<u>2,502</u>	<u>3,100</u>	<u>3,700</u>	<u>3,850</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	2,502	3,600	5,300	5,450
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MNT.				
522211 · COMPUTER REP. & MNT.	36	0	0	0
522212 · COPIER MAINTENANCE	66	150	250	250
Total 522210 · EQUIPMENT REPAIR & MNT.	<u>102</u>	<u>150</u>	<u>250</u>	<u>250</u>
Total 522200 · REPAIRS AND MAINTENANCE	102	150	250	250
522220 · AUTOMOBILE REP. & MNT.	10,731	8,300	8,300	8,300
522230 · BUILDING REP. & MNT.	0	500	100	500
Total 522000 · PROPERTY SERVICES	<u>10,833</u>	<u>8,950</u>	<u>8,650</u>	<u>9,050</u>

EXPENSES	Police	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
	523000 · OTHER PURCHASED SERVICES				
	523100 · INSURANCE				
	523101 · GIRMA - LIABILITY INS.	11,838	13,000	17,160	18,200
	523110 · CLAIMS & JUDGEMENTS	0	5,000	5,000	5,000
	Total 523100 · INSURANCE	<u>11,838</u>	<u>18,000</u>	<u>22,160</u>	<u>23,200</u>
	531105 · SPECIAL PROGRAMS	0	80	0	80
	523200 · TELEPHONE, INTERNET	8,007	9,000	9,700	9,000
	523400 · PRINTING AND BINDING	151	300	250	300
	523500 · TRAVEL	1,114	900	900	900
	523600 · DUES AND FEES	150	150	150	150
	523700 · EDUCATION AND TRAINING	0	600	500	600
	523900 · OTHER				
	523901 · PRE-EMPLOYMENT / DRUG TESTING	0	450	0	450
	Total 523900 · OTHER	<u>0</u>	<u>450</u>	<u>0</u>	<u>450</u>
	Total 523000 · OTHER PURCHASED SERVICES	21,260	29,480	33,660	35,050
	Total 52 · PURCHASES/CONTRACTED SERVICES	34,595	42,030	47,610	49,550

EXPENSES Police	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES & MATERIALS				
531100 · OFFICE SUPPLIES	137	500	400	500
531103 · POSTAGE	0	60	60	60
531109 · AMMUNITION	320	400	200	350
531111 · COMPUTER SOFTWARE	0	0	200	240
Total 531100 · GENERAL SUPPLIES& MATERIALS	<u>457</u>	<u>960</u>	<u>860</u>	<u>1,150</u>
531200 · UTILITIES / ENERGY				
531210 · WATER/SEWER	325	300	300	300
531220 · NATURAL GAS	1,233	1,350	1,250	1,800
531230 · ELECTRICITY	2,397	2,800	2,200	2,500
531270 · GASOLINE	4,503	5,200	8,000	8,800
Total 531200 · UTILITIES / ENERGY	<u>8,458</u>	<u>9,650</u>	<u>11,750</u>	<u>13,400</u>
531600 · SMALL EQUIPMENT	839	520	100	350
531700 · OTHER SUPPLIES	195	300	100	250
531800 · UNIFORMS	695	700	500	700
531900 · OTHER GENERAL OPERATING EXP				
531900 · OTHER GEN. OPER. EXP	724	500	200	500
Total 531900 · OTHER GENERAL OPER. EXP	<u>724</u>	<u>500</u>	<u>200</u>	<u>500</u>
Total 531000 · SUPPLIES	<u>11,368</u>	<u>12,630</u>	<u>13,510</u>	<u>16,350</u>
Total 53 · SUPPLIES	<u>11,368</u>	<u>12,630</u>	<u>13,510</u>	<u>16,350</u>

EXPENSES Police	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
54 · CAPITAL OUTLAYS				
542000 · MACHINERY & EQUIPMENT				
542500 · EQUIPMENT	1,050	1,050	1,050	1,050
Total 542000 · MACHINERY & EQUIPMENT	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>
Total 54 · CAPITAL OUTLAYS	1,050	1,050	1,050	1,050
EXPENSES TOTAL	303,958	316,630	332,930	345,560

EXPENSES Public Works	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 · SALARIES AND WAGES				
511200 · REGULAR - FULL-TIME	45,614	45,740	46,600	48,520
511300 · REGULAR - PART-TIME	5,848	5,900	750	1,000
511600 · OVERTIME	0	500	1,200	750
Total 511000 · SALARIES AND WAGES	<u>51,462</u>	<u>52,140</u>	<u>48,550</u>	<u>50,270</u>
512000 · EMPLOYEE BENEFITS				
512100 · GROUP INSURANCE	7,263	7,620	7,740	8,820
512200 · FICA CONTRIBUTIONS	3,171	3,270	3,010	3,010
512300 · MEDICARE	741	770	710	710
512400 · RETIREMENT	3,207	2,290	2,430	2,430
512600 · WORKERS' COMPENSATION	8,395	9,240	5,810	3,000
512700 · UNEMPLOYMENT INSURANCE	0	0	450	0
Total 512000 · EMPLOYEE BENEFITS	<u>22,777</u>	<u>23,190</u>	<u>20,150</u>	<u>17,970</u>
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	74,239	75,330	68,700	68,240

EXPENSES Public Works	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521200 · PROFESSIONAL				
521290 · OTHER PROFESSIONAL SERVICES	60	60	1,560	1,560
Total 521200 · PROFESSIONAL	<u>60</u>	<u>60</u>	<u>1,560</u>	<u>1,560</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	60	60	1,560	1,560
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MAINTENANCE	2,284	9,500	5,000	9,500
522210 · EQUIPMENT R&M -OTHER	2,284	9,500	5,000	9,500
TOTAL 522200 · REPAIRS AND MAINTENANCE	<u>2,284</u>	<u>9,500</u>	<u>5,000</u>	<u>9,500</u>
522220 · AUTOMOBILE REPAIR/MAINTENANCE	648	1,750	2,150	1,750
522230 · BUILDING REPAIRS & MAINTENANCE	1,512	5,000	1,300	2,500
522240 · GROUNDS MAINTENANCE	239	2,500	1,600	2,500
522250 · STREET MAINTENANCE & REPAIRS	710	2,250	600	2,250
522300 · RENTALS - EQUIPMENT				
522320 · EQUIPMENT LEASE	0	800	0	0
Total 522300 · RENTALS - EQUIPMENT	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>
Total 522000 · PROPERTY SERVICES	5,393	21,800	10,650	18,500

		<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
EXPENSES	Public Works				
	523000 · OTHER PURCHASED SERVICES				
	523100 · INSURANCE				
	523101 · GIRMA - LIABILITY INSURANCE	8,452	9,170	3,480	3,700
	523110 · CLAIMS & JUDGEMENTS	0	1,000	0	1,000
	Total 523100 · INSURANCE	<u>8,452</u>	<u>10,170</u>	<u>3,480</u>	<u>4,700</u>
	531105 · SPECIAL PROGRAMS	0	0	0	0
	523200 · TELEPHONE, INTERNET	960	1,080	960	960
	523830 · LANDFILL	1,890	750	1,100	1,200
	Total 523000 · OTHER PURCHASED SERVICES	11,302	12,000	5,540	6,860
	524000 · CONTRACT LABOR	<u>2,650</u>	<u>17,000</u>	<u>10,000</u>	<u>15,000</u>
Total 52 · PURCHASES/CONTRACTED SERVICES		19,405	50,860	27,750	41,920

EXPENSES Public Works	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES& MATERIALS				
531104 · CUSTODIAL SUPPLIES	104	200	200	200
531150 · SIGNS	306	1,000	500	1,000
Total 531100 · GENERAL SUPPLIES & MATERIALS	<u>410</u>	<u>1,200</u>	<u>700</u>	<u>1,200</u>
531200 · UTILITIES / ENERGY				
531230 · ELECTRICITY	0	0	500	500
531231 · STREET LIGHTS	11,414	11,500	11,650	11,650
531270 · GASOLINE	1,491	2,500	2,500	2,500
Total 531200 · UTILITIES / ENERGY	<u>12,905</u>	<u>14,000</u>	<u>14,650</u>	<u>14,650</u>
531600 · SMALL EQUIPMENT	419	1,500	1,500	1,500
531700 · OTHER SUPPLIES	1,418	1,250	1,250	1,250
531800 · UNIFORMS	293	400	200	400
531900 · OTHER GENERAL OPERATING EXP				
531900 · OTHER GENERAL OPERATING EXP	545	1,500	600	1,500
Total 531900 · OTHER GENERAL OPERATING EXP	<u>545</u>	<u>1,500</u>	<u>600</u>	<u>1,500</u>
Total 531000 · SUPPLIES	<u>15,990</u>	<u>19,850</u>	<u>18,900</u>	<u>20,500</u>
Total 53 · SUPPLIES	<u>15,990</u>	<u>19,850</u>	<u>18,900</u>	<u>20,500</u>

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
EXPENSES Public Works				
54 · CAPITAL OUTLAYS				
542000 · MACHINERY & EQUIPMENT				
542500 · EQUIPMENT	453	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	<u>453</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total 54 · CAPITAL OUTLAYS	453	0	0	0
EXPENSES TOTAL	110,087	146,040	115,350	130,660

EXPENSES Recreation	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed Budget 2022
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 · SALARIES AND WAGES				
511200 · REGULAR - FULL-TIME	0	0	0	0
511300 · REGULAR - PART-TIME	4,366	1,000	5,000	6,500
511600 · OVERTIME	0	0	0	0
Total 511000 · SALARIES AND WAGES	<u>4,366</u>	<u>1,000</u>	<u>5,000</u>	<u>6,500</u>
512000 · EMPLOYEE BENEFITS				
512200 · FICA CONTRIBUTIONS	291	70	310	310
512300 · MEDICARE	68	20	80	80
512600 · WORKERS' COMPENSATION	0	70	70	80
512700 · UNEMPLOYMENT INSURANCE	0	0	0	0
Total 512000 · EMPLOYEE BENEFITS	<u>359</u>	<u>160</u>	<u>460</u>	<u>470</u>
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	4,725	1,160	5,460	6,970
52 · PURCHASES/CONTRACTED SERVICES				
522000 · PROPERTY SERVICES				
522100 · CLEANING SERVICES	8,435	1,500	12,200	12,200
522200 · REPAIRS AND MAINTENANCE				
522210 · EQUIPMENT REPAIR & MAINTENANCE	0	100	200	200
Total 52200 · REPAIRS AND MAINTENANCE	<u>0</u>	<u>100</u>	<u>200</u>	<u>200</u>
522230 · BUILDING REPAIRS & MAINTENANCE	0	1,000	500	1,000

EXPENSES Recreation	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed Budget 2022</u>
522300 · RENTALS - EQUIPMENT				
522320 · EQUIPMENT LEASE	0	0	630	650
Total 522300 · RENTALS - EQUIPMENT	<u>0</u>	<u>0</u>	<u>630</u>	<u>650</u>
Total 522000 · PROPERTY SERVICES	8,435	2,600	13,530	14,050
523000 · OTHER PURCHASED SERVICES				
523100 · INSURANCE				
523101 · GIRMA - LIABILITY INSURANCE	862	870	1,180	1,250
Total 523100 · INSURANCE	<u>862</u>	<u>870</u>	<u>1,180</u>	<u>1,250</u>
523200 · TELEPHONE, INTERNET	3,115	3,110	3,580	3,400
523500 · TRAVEL	34	0	0	0
Total 523000 · OTHER PURCHASED SERVICES	4,010	3,980	4,760	4,650
Total 52 · PURCHASES/CONTRACTED SERVICES	12,445	6,580	18,290	18,700

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed Budget 2022</u>
EXPENSES Recreation				
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES & MATERIALS				
531104 · CUSTODIAL SUPPLIES	373	400	240	300
531150 · SIGNS	0	0	1,080	600
Total 531100 · GENERAL SUPPLIES & MATERIALS	<u>373</u>	<u>400</u>	<u>1,320</u>	<u>900</u>
531200 · UTILITIES / ENERGY				
531210 · WATER/SEWER	177	200	200	200
531220 · NATURAL GAS	1,962	2,000	2,300	3,300
531230 · ELECTRICITY	3,165	3,000	3,400	3,500
Total 531200 · UTILITIES / ENERGY	<u>5,304</u>	<u>5,200</u>	<u>5,900</u>	<u>7,000</u>
531600 · SMALL EQUIPMENT	0	200	0	200
531700 · OTHER SUPPLIES	50	50	500	150
531900 · OTHER GENERAL OPERATING EXP				
531900 · OTHER GENERAL OPERATING EXP	0	250	4,320	1,300
Total 531900 · OTHER GENERAL OPERATING EXP	<u>0</u>	<u>0</u>	<u>4,320</u>	<u>1,300</u>
Total 531000 · SUPPLIES	<u>5,727</u>	<u>6,100</u>	<u>12,040</u>	<u>9,550</u>
Total 53 · SUPPLIES	<u>5,727</u>	<u>6,100</u>	<u>12,040</u>	<u>9,550</u>
EXPENSES TOTAL	22,897	13,840	35,790	35,220

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541200 · SITE IMPROVEMENTS

Total 541000 · PROPERTY

<u>0</u>	<u>0</u>	<u>15,100</u>	<u>0</u>
0	0	15,100	0

Total 54 · CAPITAL OUTLAYS

0	0	15,100	0
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56 · DEPRECIATION

551000 · DEPRECIATION

<u>1,021</u>	<u>0</u>	<u>1,050</u>	<u>1,050</u>
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Total 56 · DEPRECIATION

1,021	0	1,050	1,050
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EXPENSES TOTAL

<u>54,489</u>	<u>64,210</u>	<u>96,740</u>	<u>65,140</u>
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Municipal Court Pass-through	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
REVENUES				
35 · FINES AND FORFEITURES				
351000 · FINES				
351100 · COURT RECEIPTS	40,185	37,240	57,000	57,000
351200 · BONDS	0	5,000	5,800	5,000
351210 · PROBATION	33,188	45,150	5,400	5,400
351300 · COURT ASSESSED ADD-ONS	16,392	16,730	15,120	15,000
Total 351000 · FINES	89,765	104,120	83,320	82,400
Total 35 · FINES AND FORFEITURES	89,765	104,120	83,320	82,400
TOTAL REVENUES	89,765	104,120	83,320	82,400
EXPENSES				
57 · OTHER COSTS				
572100 · PAYMENTS TO AGENCIES/ OFFSETS	16,392	16,730	15,120	15,000
573100 · BOND REFUNDS	4,215	5,000	5,800	5,000
Total 57 · OTHER COSTS	20,607	21,730	20,920	20,000
61 · TRANSFERS				
611007 · TRANSFER TO GENERAL FUND	69,158	82,390	62,400	62,400
Total 61 · TRANSFERS				
TOTAL EXPENSES		104,120	83,320	82,400

Stormwater	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
REVENUES				
34 · CHARGES FOR SERVICES				
344000 · UTILITIES				
344140 · STORMWATER - CURRENT	65,958	60,000	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	0	4,600	6,470	5,550
Total 344000 · UTILITIES & SANITATION	<u>65,958</u>	<u>64,600</u>	<u>66,470</u>	<u>65,550</u>
Total 34 · CHARGES FOR SERVICES	65,958	64,600	66,470	65,550
36 · INVESTMENT INCOME				
361000 · INTEREST INCOME	14	0	10	10
Total 36 · INVESTMENT INCOME	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES TO NET POSITION	65,972	64,600	66,470	65,550
TOTAL STORMWATER FUND REVENUE	11,483	390	-30,270	410
NET POSITION ENDING	77,455	64,990	96,740	65,140
	196,544	196,934	166,274	166,684

EXPENSES**51 · PERSONAL SRVCS/EMPLOYEE BENEFIT****511000 · SALARIES AND WAGES**

511200 · REGULAR - FULL-TIME

16,351 15,600 16,300 17,320

Total 511000 · SALARIES AND WAGES**16,351 15,600 16,300 17,320****512000 · EMPLOYEE BENEFITS**

512100 · GROUP INSURANCE

7,263 7,620 7,740 8,820

512200 · FICA CONTRIBUTIONS

1,014 1,020 1,020 1,080

512300 · MEDICARE

237 240 250 250

512400 · RETIREMENT

0 780 820 870

512600 · WORKERS' COMPENSATION

0 3,050 1,940 1,800

Total 512000 · EMPLOYEE BENEFITS**8,514 12,710 11,770 12,820****Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT****24,865 28,310 28,070 30,140****52 · PURCHASES/CONTRACTED SERVICES****521000 · PROFESSIONAL & TECHNICAL SRVCS****521200 · PROFESSIONAL**

521290 · OTHER PROFESSIONAL SERVICES

28,603 30,000 50,570 35,000

Total 521200 · PROFESSIONAL**28,603 30,000 50,570 35,000****Total 521000 · PROFESSIONAL & TECHNICAL SRVCS****28,603 30,000 50,570 35,000****Total 52 · PURCHASES/CONTRACTED SERVICES****28,603 30,000 50,570 35,000****53 · SUPPLIES****531900 · OTHER GENERAL OPERATING EXP**

531900 · OTHER GENERAL OPERATING EXP

0 5,900 3,000 0

Total 531900 · OTHER GENERAL OPERATING EXP**0 5,900 3,000 0****Total 531000 · SUPPLIES****0 5,900 3,000 0****Total 53 · SUPPLIES****0 5,900 3,000 0**

Downtown Development Authority Bond	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
61 · TRANSFERS				
611006 · TRANSFER FROM GENERAL FUND	77,230	77,240	77,230	77,230
Total 61 · TRANSFERS				
Expense				
58 · DEBT SERVICE				
581000 · PRINCIPAL				
581301 · BOND PAYMENT - DDA	<u>52,013</u>	<u>54,350</u>	<u>54,350</u>	<u>56,790</u>
Total 581000 · PRINCIPAL	52,013	54,350	54,350	56,790
582000 · INTEREST				
582301 · INTEREST EXPENSE - DDA BON	<u>25,217</u>	<u>22,890</u>	<u>22,880</u>	<u>20,440</u>
Total 582000 · INTEREST	25,217	22,890	22,880	20,440
Total 58 · DEBT SERVICE	77,230	77,240	77,230	77,230
Total Expense	77,230	77,240	77,230	77,230

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Debt Service				
61 · TRANSFERS				
611006 · TRANSFER FROM GENERAL FUND	8,877	8,890	8,890	0
Total 61 · TRANSFERS				
Expense				
58 · DEBT SERVICE				
581000 · PRINCIPAL				
581310 · CAPITAL LEASE PRINCIPAL	8,182	8,540	8,190	0
Total 581000 · PRINCIPAL	<u>8,182</u>	<u>8,540</u>	<u>8,190</u>	<u>0</u>
582000 · INTEREST				
582302 · INTEREST EXPENSE OTHER	695	350	700	0
Total 582000 · INTEREST	<u>695</u>	<u>350</u>	<u>700</u>	<u>0</u>
Total 58 · DEBT SERVICE	8,877	8,890	8,890	0
Total Expense	8,877	8,890	8,890	0

Capital	Actual 2020 Budget	Approved 2021 Budget	Revised 2021 Budget	Proposed 2022 Budget
Revenues				
36 · INTEREST REVENUE				
361000 · INTEREST	4	0	0	0
Total 36 · INTEREST REVENUE	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>
38 · MISCELLANEOUS REVENUE				
381000 · MISCELLANEOUS INCOME	0	0	28,720	0
Total 38 · MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>28,720</u>	<u>0</u>
TOTAL REVENUES	4	0	28,720	0
TO FUND BALANCE	4	-37,000	17,050	-20,000
FUND BALANCE - ENDING	43,799	6,799	60,849	40,849
Expense				
54 · CAPITAL OUTLAYS				
541000 · PROPERTY				
541100 · SITES	0	0	5,150	0
541200 · SITE IMPROVEMENTS	0	0	0	20,000
Total 541000 · PROPERTY	<u>0</u>	<u>0</u>	<u>5,150</u>	<u>20,000</u>
542000 · MACHINERY & EQUIPMENT				
542100 · MACHINERY	0	0	6,520	0
542200 · VEHICLES	0	37,000	0	0
Total 542000 · MACHINERY & EQUIPMENT	<u>0</u>	<u>37,000</u>	<u>6,520</u>	<u>0</u>
Total 54 · CAPITAL OUTLAYS	0	37,000	11,670	20,000
Total Expense	0	37,000	11,670	20,000

SPLOST	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Revenues				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	106,826	110,000	125,000	125,000
Total 313000 · GENERAL SALES AND USE TAXES	<u>106,826</u>	<u>110,000</u>	<u>125,000</u>	<u>125,000</u>
Total 31 · TAXES	106,826	110,000	125,000	125,000
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	11,501	11,000	9,930	9,900
Total 334000 · STATE GOVERNMENT GRANTS	<u>11,501</u>	<u>11,000</u>	<u>9,930</u>	<u>9,900</u>
Total 33 · INTERGOVERNMENTAL REVENUES	11,501	11,000	9,930	9,900
Total Revenues	118,327	121,000	134,930	134,900
TO FUND BALANCE	<u>118,327</u>	<u>-254,000</u>	<u>65,610</u>	<u>-245,100</u>
ENDING FUND BALANCE	<u>316,799</u>	<u>62,799</u>	<u>382,409</u>	<u>137,309</u>

Expense

52 · PURCHASES/CONTRACTED SERVICES

521000 · PROFESSIONAL & TECHNICAL SRVCS

521401 · CONTRACTED SERVICES

Total 521000 · PROFESSIONAL & TECH. SRVCS

0	50,000	25,000	15,000
<u>0</u>	<u>50,000</u>	<u>25,000</u>	<u>15,000</u>

522000 · PROPERTY SERVICES

522200 · REPAIRS AND MAINTENANCE

522250 · STREET MAINTENANCE & REPAIRS

Total 522200 · REPAIRS AND MAINTENANCE

Total 522000 · PROPERTY SERVICES

0	325,000	0	320,000
<u>0</u>	<u>325,000</u>	<u>0</u>	<u>320,000</u>
<u>0</u>	<u>325,000</u>	<u>0</u>	<u>320,000</u>

Total 52 · PURCHASES/CONTRACTED SERVICES

0	375,000	25,000	335,000
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53 · SUPPLIES

531000 · SUPPLIES

531900 · OTHER GENERAL OPERATING EXP

Total 531000 · SUPPLIES

Total 53 · SUPPLIES

0	0	160	0
<u>0</u>	<u>0</u>	<u>160</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>160</u>	<u>0</u>

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541300 · BUILDINGS & BUILDING IMPROV.

Total 541000 · PROPERTY

0	0	44,000	0
<u>0</u>	<u>0</u>	<u>44,000</u>	<u>0</u>

542000 · MACHINERY & EQUIPMENT

542200 · VEHICLES

542000 · MACHINERY & EQUIPMENT

0	0	0	45,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,000</u>

Total 54 · CAPITAL OUTLAYS

0	0	44,160	45,000
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Total Expense

<u>0</u>	<u>375,000</u>	<u>69,320</u>	<u>380,000</u>
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ARPA Fund	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Revenues				
33 · INTERGOVERNMENTAL REVENUES				
332000 · FEDERAL GOVERNMENT TRANSFERS				
332100 · ARPA FISCAL RECOVERY FUNDS				
	0	0	140,785	140,786
	<u>0</u>	<u>0</u>	<u>140,785</u>	<u>140,786</u>
	<u>0</u>	<u>0</u>	<u>140,785</u>	<u>140,786</u>
Total 33 · INTERGOVERNMENTAL REVENUES				
			140,785	140,786
Total Revenues				
	<u>0</u>	<u>0</u>	<u>140,785</u>	<u>140,786</u>
TO FUND BALANCE				
	<u>0</u>	<u>0</u>	<u>140,785</u>	<u>140,786</u>
ENDING FUND BALANCE				
	0	0	140,785	281,571

Expense

52 · PURCHASES/CONTRACTED SERVICES

521000 · PROFESSIONAL & TECHNICAL SRVCS

521401 · CONTRACTED SERVICES

Total 521000 · PROFESSIONAL & TECH. SRVCS

0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Total 52 · PURCHASES/CONTRACTED SERVICES

0	0	0	0
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53 · SUPPLIES

531000 · SUPPLIES

531900 · OTHER GENERAL OPERATING EXP

Total 531000 · SUPPLIES

Total 53 · SUPPLIES

0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541300 · BUILDINGS & BUILDING IMPROV.

Total 541000 · PROPERTY

0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

542000 · MACHINERY & EQUIPMENT

542200 · VEHICLES

542000 · MACHINERY & EQUIPMENT

0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Total 54 · CAPITAL OUTLAYS

0	0	0	0
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61 · TRANSFERS

611009 · TRANSFER TO GENERAL FUND

Total 61 · TRANSFERS

0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Total Expense

0	0	0	0
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McAllister Fund	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Revenues				
36 · INTEREST REVENUE				
361000 · INTEREST	9	0	0	0
Total 36 · INTEREST REVENUE	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	9	0	0	0
To Fund Balance	9	-1,500	0	-1,500
Ending Fund Balance	93,959	92,459	93,959	92,459
Expense				
53 · SUPPLIES				
531900 · GRANT EXPENSES	0	1,500	0	1,500
TOTAL 53 · SUPPLIES	0	1,500	0	1,500
Total Expense	0	1,500	0	1,500

	<u>Actual 2020 Budget</u>	<u>Approved 2021 Budget</u>	<u>Revised 2021 Budget</u>	<u>Proposed 2022 Budget</u>
Confiscated Assets				
From Fund Balance	0	500	0	500
Fund Balance Ending	3,439	2,939	3,439	2,939
Expense				
53· SUPPLIES				
53190 · GRANT EXPENSES	0	500	0	500
TOTAL 53· SUPPLIES	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>
Total Expense	0	500	0	500