



**KINGSTON CITY COUNCIL
SPECIAL CALLED MEETING**

Tuesday, June 7, 2022

(To be held at the conclusion of the regularly scheduled Council workshop)

A G E N D A

- 1. Call to Order**
- 2. Invocation and Pledge**
- 3. Roll Call**
- 4. Citizen Comments**
- 5. Proclamations / Resolutions**
 - A. None
- 6. Unfinished Business**
 - A. None
- 7. New Business**
 - A. Consideration to approve the first reading of ordinance 22-06-07-01, an ordinance of the City of Kingston, Tennessee adopting the annual general fund operating budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023
 - B. Consideration to approve the first reading of ordinance 22-06-07-02, an ordinance of the City of Kingston, Tennessee adopting the annual water / sewer fund operating budget and setting the rates and fees for the fiscal year beginning July 1, 2022 and ending June 30, 2023

THIS MEETING IS OPEN TO THE PUBLIC AND WILL BE HELD IN THE CITY COUNCIL ROOM, ON THE 2nd FLOOR OF CITY HALL, AT 900 WATERFORD PLACE IN KINGSTON. IN ADDITION, ALL MEETINGS ARE LIVESTREAMED ON OUR WEBSITE, WWW.KINGSTONTN.GOV, AND WILL BE POSTED TO YOUTUBE. A LINK TO THE VIDEO WILL BE POSTED TO OUR FACEBOOK PAGE.



PUBLIC NOTICE

**The Kingston City Council will hold a
Special Called Meeting on**

Tuesday June 7, 2022

**Kingston City Hall, 900 Waterford Place
at the conclusion of the regularly scheduled
work session to consider the first reading of
Budget Ordinance(s)**

22-06-07-01 and #22-06-07-02

**ALL CITY OF KINGSTON MEETINGS ARE OPEN TO THE PUBLIC. THIS MEETING
WILL ALSO BE LIVESTREAMED ON OUR WEBSITE, WWW.KINGSTONTN.GOV AND
POSTED TO YOUTUBE AND OUR FACEBOOK PAGE.**

Memorandum

The Finance Department has been notified as of May 26th that our Health Insurance Premiums would increase by 9.4%. In the budget proposal that Council was given on April 1st we had allowed for a 5% increase which was a normal increase on the high end of the spectrum. The 9.4% increase has definitely caught us off guard and has caused us to recalculate and shift a few numbers around.

When budgeting for Health Insurance Cost, a spreadsheet is used calculating the employees for each department and the cost needed for that line item. Once we received word of this premium increase, the spreadsheet was used to see what the overall effect would be. After receiving the email on June 1st from Benefits Administration on June 1st it was then realized that the 9.4% increase was an average increase. Employee only, Employee Child and Family coverages increased by 8.3% while we were hit harder with Employee/Spouse coverage which increased 10.8%.

For the General Fund it was an increase of \$9,785 and for the water the total increase ended up being \$4242. However, for the water fund we had added an employee recently, that had no prior insurance coverage through the city. Because of this factor as well, we were in need of \$14,400 to be able to make the Health Insurance line-item cover everyone.

Small budgets like Finance, City Manager, and Legislative health coverages have so many constants without various changes so those amounts are proposed for what is needed. Other larger departments are budget for what is needed plus a few small variables. Those variables include marriages, childbirth and the turn over of a new employee with more insurance needed.

Because we like to include the possibility of coverage changes, in the General Fund we were able to absorb the cost of this increase by shifting money only from one Health insurance line item to another. Specifically, \$1000 was taken from each of the following departments: Police, Fire, Public Works and Park and Rec. This was to accommodate the extra cost in Legislative, Finance and City Manager budgets. We may not be able to fund insurance changes that may occur through the year but we will find a means or come back to the council for an amendment should we have shortages.

In regards to the Capital Improvements line items there are several projects not been done or not yet completed that we have carried into the new budget. These were items that were covered by the loan we took out in November. However, since we submitted the proposed budget there was \$272,000 of money spent in the current fiscal year on the traffic light project. The remaining \$28,000 is staying in the budget to complete the project in 2022-23. You will notice the reduction in expenditures by \$272,000 from what was earlier proposed.

In the Water budget we came up short by \$14,400 which included the increase and the employee who was recently added. We did some studying to our revenues and based on the progression of the revenues for the current fiscal year we were able to add money to line items of outside water sales and the sales of materials.

Please know that it is the intention of the finance department to be as completely transparent as possible without causing confidence or doubt in the integrity. Had we known that we would get hit so hard with such a large health insurance increase then we would have accommodated to begin with. It is definitely out of our control on when the news comes to us in regards to these premium increases.

Please accept the changes that we have made to the proposed budget and allow us to continue forward in the passing of the 2022-2023 Budget Ordinance.

Michelle Kelley
Finance Director

ORDINANCE No. 22-06-07-01

**AN ORDINANCE OF THE
CITY OF KINGSTON, TENNESSEE
ADOPTING THE ANNUAL GENERAL FUND OPERATING BUDGET AND
SETTING THE PROPERTY TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Tennessee Code Annotated § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

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

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF KINGSTON, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2023, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND

	Actual	Est. Actual	Budget
	FY 2021	FY 2022	FY 2023
Cash Receipts			
Local Taxes	\$ 4,209,750	\$ 3,751,158	\$ 4,261,162
Licenses And Permits	2,537	2,150	2,075
Intergovernmental	1,325,414	884,400	1,044,100
Charges For Services	419,043	275,763	426,500
Fines And Forfeitures	22,369	21,124	24,000
Debt Proceeds	-	2,508,501	-
Other Revenues	419,807	151,147	111,545
Transfers In - from other funds	485,168	485,168	485,168
Total Cash Receipts	\$ 6,884,087	\$ 8,079,411	\$ 6,354,550
Appropriations			
Legislative	\$ 70,242	\$ 58,990	\$ 95,328
City Court	18,910	17,293	27,595
City Manager and Assistant	111,210	84,867	121,337
Financial Administration	277,056	242,225	424,174
Planning and Zoning	10,213	10,175	10,875
City Hall Buildings	102,798	62,156	93,000
General Government	246,310	202,556	245,100
Police	988,543	813,274	1,146,291
Automotive Services	78,129	67,420	90,000
Fire Protection	1,022,995	725,126	1,180,696
Public Works	690,865	507,062	914,422
State Street Aid	157,512	125,156	161,500
Waste Disposal	318,768	245,210	350,000
Capital Improvements	0	1,474,075	1,278,000
Animal Control/Codes Enforcement	14,826	16,692	26,012
Parks and Recreation	773,051	580,877	851,582
Swimming Pool	39,810	23,485	49,438
Library	209,508	151,157	216,500
Debt Service	360,666	82,076	350,700
Transfers Out to Capital Fund	240,548	80,579	0
Total Appropriations	\$ 5,731,962	\$ 5,570,452	\$ 7,632,550
Change in Cash (Receipts - Appropriations)	1,152,126	2,508,959	(1,278,000)
Beginning Cash Balance July 1	360,871	1,512,997	4,021,956
Ending Cash Balance June 30	\$ 1,512,997	\$ 4,021,956	\$ 2,743,957
Ending Cash as a % of Total Cash Payments/Approp.	26.4%	72.2%	36.0%

			Estimated	
DRUG FUND		Actual	Actual	Budget
		FY 2021	FY 2022	FY 2023
Cash Receipts				
Fines And Forfeitures		\$ 1,973	\$ 468	\$ 15,000
Other Revenue		-	-	-
Total Cash Receipts		\$ 1,973	\$ 468	\$ 15,000
Appropriations				
Drug Enforcement		5,408	649	15,000
Total Appropriations		\$ 5,408	\$ 649	\$ 15,000
Change in Cash (Receipts - Appropriations)		(3,435)	(181)	-
Beginning Cash Balance July 1		10,692	7,258	7,076
Ending Cash Balance June 30		\$ 7,258	\$ 7,076	\$ 7,076
Ending Cash as a % of Total Cash Payments/Approp.		134.2%	1090.4%	47.2%

			Estimated	
CAPITAL FUND		Actual	Actual	Budget
		FY 2021	FY 2022	FY 2023
Cash Receipts				
Transfers In		\$ 158,548	\$ 80,579	\$ -
Interest Income		1,123	67	
Total Cash Receipts		\$ 159,671	\$ 80,646	\$ -
Appropriations				
Transfers Out		82,000	10,000	-
Capital Improvements				
Total Appropriations		\$ 82,000	\$ 10,000	\$ -
Change in Cash (Receipts - Appropriations)		77,671	70,646	-
Beginning Cash Balance July 1		148,821	226,492	297,138
Ending Cash Balance June 30		\$ 226,492	\$ 297,138	\$ 297,138
Ending Cash as a % of Total Cash Payments/Approp.				

SECTION 2: At the end of the fiscal year 2021, the governing body states fund balances or deficits as follows:

Funds	Estimated beginning Fund Balance at June 30, 2022
General Fund	\$5,454,370.76
Drug Fund	\$7,076.38
Capital Fund	\$297,138.11
Water & Sewer Fund	\$15,491,579.69

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bond or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2022	FY 2023 Principal Payment	FY 2023 Interest Payment
Notes				
TMBF Loan, Series 2003	\$ -	\$ -	\$ -	\$ -
TMBF Loan, Series 2009	\$ -	\$ -	\$ -	\$ -
TMBF Loan, Series 2017	\$ -	\$ -	\$ -	\$ -
TMBF Loan, Series 2016	\$ -	\$ -	\$ -	\$ -
TMBF Loan, Fire Truck	\$ -	\$ -	\$ -	\$ -
General Obligation Bonds, Series 2021		\$4,625,000.00	\$240,000.00	\$110,700.00

SECTION 4: During the coming fiscal year (2023) the governing body has pending and planned capital projects that were originally appropriated in the prior fiscal year but were unable to complete projects with in the fiscal year. Those loan proceeds will be the funding source for these projects which were rolled into the year end fund balance.

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Grant	Proposed Amount Financed by last years Loan Proceeds
Fire Hall Roof			\$100,000.00
T-dock and Foot Bridge			\$125,000.00
Fort SWP Improvements			\$150,000.00
Traffic Light Improvements			\$300,000.00
Park & Rec Improvements			\$500,000.00
Fire Truck			\$375,000.00

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same department by the City Manager, subject to such limitations and procedures as set by the Governing Body pursuant to Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is hereby levied a property tax of \$1.31 per \$100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2022, the public welfare requiring it.

Passed 1st Reading: _____

Passed 2nd Reading: _____

Tim Neal, Mayor

ATTESTED:

Kelly Jackson, City Clerk

Fund 110 General Fund

		2022			2023	
Statement of Proposed Operations		2020 Actual	2021 Actual	Proposed	2022 Actual	Proposed
Fiscal Year Ending June 30, 2022						
Account Number						
	Revenues					
31110	Property Taxes (Current)	1,954,374	2,042,127	2,010,000	2,026,452	2,026,500
31120	Public Utilities Property Tax (Current)	31,681	34,958	30,000	31,885	31,500
31211	Property Tax Delinquent - 1st Prior Year	64,971	75,305	65,000	67,713	65,000
31212	Property Tax Delinquent - 2nd Prior Year	16,748	28,831	25,000	9,968	15,000
31219	Property Tax Delinquent - Other Prior Yr	22,640	23,852	15,000	4,883	11,000
31300	Interest And Court Cost On Prop Tax	27,650	29,122	25,000	11,015	25,000
31500	Payment in Lieu of Property Tax Earl Duff	0	0	0	13,064	13,064
31511	In Lieu Tax, Rockwood Electric Utility	76,431	77,273	76,500	76,926	76,500
31610	Local Sales Tax - Co. Trustee	1,212,812	1,375,983	1,365,000	1,187,383	1,523,098
31710	Wholesale Beer Tax	202,459	209,927	185,000	152,121	205,000
31720	Wholesale Liquor Tax	50,145	62,968	60,000	47,068	62,000
31800	Business Taxes	90,964	117,214	70,000	13,847	75,000
31912	Comcast Cable Tv Fees	77,060	82,850	75,000	63,680	80,000
31913	Bellsouth Cable Fees	8,917	7,644	8,800	4,817	7,500
31920	Hotel, Motel Tax	43,883	41,696	45,000	40,336	45,000
32210	Beer Permits	1,600	1,808	1,700	1,200	1,500
32220	Liquor Licenses	608	528	500	600	500
32600	Bza Hearing Fee	125	200	75	350	75
33200	LPRF Grant	384,350	0	0	0	0
33292	Library Grant Proceeds	0	3,040	0	4,600	0
33430	Public Entity Partners Grant Poceeds	0	1,799	2,000	0	2,000
33479	State Grant	1,478	245,923	0	86,824	0
33490	Tema Grant	0	24,974	0	0	0
33500	Telecom Interstate Sales	5,139	5,540	5,000	3,918	5,000
33510	State Sales Tax	537,431	620,019	585,000	501,918	650,000
33520	State Income Tax	8,824	53,725	0	26,389	0
33530	State Beer Tax	2,780	2,809	2,800	1,445	2,800
33540	State Liquor Tax	5,958	6,165	6,000	7,835	6,000
33551	State Gasoline Fuel Tax	209,960	213,270	212,000	163,041	220,000

33552	State-City Streets And Transportation	11,781	11,781	11,800	8,402	11,800
33555	State Street Contract Maintenance	38,842	39,583	45,000	23,259	45,000
33580	Sports Betting Revenue	0	2,193	1,000	3,920	2,000
33590	Tva Solar Energy James Ferry	3,367	3,448	2,000	2,300	2,000
33591	Gross Receipts - Tva	75,804	70,648	75,000	32,314	75,000
33593	Corporate Excise Tax	18,665	20,497	20,000	18,236	20,000
33730	Tml Full Pkg Bonus	4,000	4,000	4,000	0	4,000
34100	General Government - Charges For Service	2,510	2,740	2,500	2,392	2,500
34210	Police Service Supplements	0	10,400	10,400	8,800	10,400
34220	Fire Protection Supplements	0	8,800	11,600	0	11,600
34230	Sex Offender Registry	0	300	500	300	500
34290	Public Safety Donations- Police	1,777	0	0	700	0
34420	Garbage Tip Fees	335,978	338,514	350,000	227,611	350,000
34720	Swimming Pool Charges	9,026	12,830	10,000	4,309	10,000
34730	Fort Charges and Donations	515	865	500	550	500
34740	Parks and Recreation charges	19,002	13,145	12,000	18,100	16,000
34741	Boat Slip Rental	25,045	31,450	25,000	13,000	25,000
34742	Fireworks Donations	3,185	64,384	45,000	19,280	45,000
34744	Park & Rec Donations Pav,Walk Trail	1,561	0	0	50,829	0
34745	P&R Softball Program	4,941	3,875	4,500	3,500	4,500
34746	Fire Dept Donations	12,515	6,871	7,500	11,948	7,500
34750	Police Dept Auction Sales	0	0	0	2,027	0
34751	Volleyball Program	7,297	3,775	4,500	4,084	4,500
34760	Library- Fines and Penalties	4,442	168	500	0	4,500
34761	Roane County Library MOE	0	0	0	0	2,500
34762	Library Donations	1,855	0	0	0	0
35110	City Court Fines	23,282	20,396	22,000	20,656	22,000
35140	Drug Related Fines	2,767	1,973	2,000	468	2,000
35150	Traffic School Charges	1,900	600	2,000	1,575	2,000
36100	Interest Earnings	5,979	6,030	5,000	369	5,000
36340	Sale of Surplus	6,225	0	0	0	0
36350	Insurance Recoveries	33,857	56,128	0	8,375	11,045
36430	Sale of Surplus P&R	-50	0	0	6,636	0
36539	Sale of Other Public Works Supps & Mat	5,307	11,927	2,000	26,400	2,000
36900	Loan Proceeds- Cumberland Securities	0	0	0	2,508,501	0
36961	Transfer in	148,821	240,548	0	0	0
36967	Contract Natural Gas	21,500	21,500	21,500	16,125	21,500
36971	Contract Billing From Water Dept	485,168	485,168	485,168	485,168	485,168
38000	Donations	4,000	0	0	0	0
Total		6,359,851	6,884,087	6,053,343	8,079,411	6,354,550

Fund	110	General Fund					
Statement of Proposed Operations			2020 Actual	2021	Proposed	2022 Actual	Proposed
Fiscal Year Ending June 30, 2022							
Account							
Number							
Estimated/Appropriated/Actual							
Expenditures							
41100	Legislative						
41100-114	Salaries- Part Time	101	4,669	5,500	5,520	5,500	
41100-141	Oasi (Employer's Share)	1,910	2,271	2,500	1,882	2,596	
41100-142	Hospital And Health Insurance	8,221	8,439	9,190	6,628	9,800	
41100-143	Retirement	934	1,107	1,200	917	1,407	
41100-231	Legal Notices & Ads	784	2,369	3,000	1,076	3,000	
41100-232	Ro Co Reappraisals	200	3,877	4,000	4,200	4,400	
41100-235	Education	0	0	0	0	2,000	
41100-236	Public Relation	4,403	3,869	4,000	4,013	14,000	
41100-238	Etdd Dues	949	949	950	949	950	
41100-239	Tml, Associations & Dues	3,000	3,060	3,000	3,478	3,500	
41100-248	Printing Tax Notices	1,717	1,717	2,500	1,886	2,700	
41100-252	Legal Services	29,230	25,730	27,020	19,730	28,000	
41100-280	Travel	-77	256	2,000	6,938	5,000	
41100-320	Operating Supplies	485	1,929	2,000	1,774	2,000	
41100-720	Donation To Roane Alliance	10,000	10,000	10,475	0	10,475	
Total	Legislative	61,856	70,242	77,335	58,990	95,328	

41210	City Court						
41210-114	Salaries - Temporary Employees - Regular	14,591	14,491	15,270	10,906	15,270	
41210-141	Oasi (Employer's Share)	1,112	1,112	1,170	834	1,183	
41210-143	Retirement	160	160	165	27	641	
41210-165	Court Costs	3,089	2,603	5,000	2,014	5,000	
41210-235	Education	1,062	0	1,100	0	1,100	
41210-260	Repair And Maintenance Services	7,185	543	3,300	3,300	3,300	
41210-280	Travel	169	0	900	0	900	
41210-320	Operating Supplies	200	0	200	212	200	
Total	City Court	27,569	18,910	27,105	17,293	27,595	
41320	City Manager & Assistant						
41320-111	Salaries - Permanent Employees - Regular	87,866	88,450	87,215	65,984	93,800	
41320-134	Christmas Bonus	50	298	725	804	805	
41320-141	Oasi (Employer's Share)	6,828	6,676	6,700	5,079	7,332	
41320-142	Hospital And Health Insurance	12,952	12,638	14,070	9,900	14,170	
41320-143	Retirement	3,259	3,148	3,150	2,321	3,973	
41320-216	Radios	0	0	137	0	137	
41320-235	Education	0	0	90	113	120	
41320-280	Travel	0	0	1,000	667	1,000	
Total	City Manager	110,954	111,210	113,087	84,867	121,337	

41500	Financial Administration						
41500-111	Salaries - Permanent Employees - Regular	207,233	126,444	166,715	100,392	215,000	
41500-112	Overtime	3,801	2,809	3,500	248	1,500	
41500-114	Salaries - Temporary Employees - Regular	25,234	19,376	27,700	8,455	2,000	
41500-134	Christmas Bonus	1,950	1,852	2,200	1,787	2,990	
41500-141	Oasi (Employer's Share)	17,392	10,557	15,360	8,277	17,165	
41500-142	Hospital And Health Insurance	33,435	49,764	73,500	35,202	72,500	
41500-143	Retirement	6,838	4,671	6,150	3,914	9,219	
41500-211	Postage, Box Rent, Etc.	6,673	3,285	6,000	6,789	8,000	
41500-235	Education	2,953	1,472	5,000	2,127	5,000	
41500-245	Telephones & Pagers	2,738	2,316	2,000	1,810	2,000	
41500-253	Auditing Services	10,000	13,100	15,000	14,260	15,000	
41500-255	Data Processing Services	67,446	24,208	40,000	37,770	45,300	
41500-260	Repair And Maintenance Services	34,458	9,479	20,000	12,055	15,000	
41500-280	Travel	6,274	1,496	5,500	4,351	4,500	
41500-310	Office Supplies	11,715	6,225	4,500	1,998	4,500	
41500-320	Operating Supplies	0	0	4,500	2,790	4,500	
41500-348	Safety Incentive	142	0	0	0	0	
Total	Financial Administration	438,280	277,056	397,625	242,225	424,174	

41700	Planning And Zoning					
41700-235	Education	0	0	0	0	500
41700-257	Tennessee State Planning Office Services	10,175	10,175	10,175	10,175	10,175
41700-320	Operating Supplies	0	38	100	0	200
Total	Planning And Zoning	10,175	10,213	10,275	10,175	10,875
41810	City Hall Buildings					
41810-111	Salaries - Part-time	780	0	0	0	0
41810-241	Electric	37,687	36,276	38,800	25,176	38,800
41810-242	Water	992	820	1,200	1,014	1,200
41810-244	Natural Gas	1,475	1,946	2,000	546	2,000
41810-245	Telephones & Pagers	22,299	19,652	22,000	20,681	22,000
41810-260	Repair And Maintenance Services	22,768	34,301	18,000	10,613	22,000
41810-320	Operating Supplies	6,523	9,802	7,000	4,126	7,000
41810-900	Capital Outlay	6,999	0	0	0	0
Total	City Hall Buildings	99,523	102,798	89,000	62,156	93,000
41990	General Government					
41990-136	Air E-Vac Insurance	2,909	3,526	3,600	3,315	3,600
41990-146	Workmen's Compensation	41,559	47,925	58,000	45,952	55,000
41990-147	Unemployment Insurance	153	724	2,500	0	2,500
41990-230	Publicity, Subscriptions, And Dues	194	679	800	0	800
41990-234	Refund Tax Overpaid	0	0	100	0	100
41990-235	Education	785	300	800	30	800
41990-245	Telephones & Pagers		300	300	100	300
41990-250	Professional Services	0	26,900	4,000	4,008	4,000
41990-251	Physicals	820	945	1,000	1,120	1,500
41990-254	CDP ADA Compliance		2,699	3,000	0	3,000
41990-259	Drug Testing	909	812	1,000	710	1,000
41990-510	Property & Liability Insurance	71,937	77,859	78,000	81,651	83,000
41990-592	E-911 Radio Maintenance	84,063	83,643	89,500	65,671	89,500
Total	General Government	203,329	246,310	242,600	202,556	245,100

42100	Police						
42100-111	Salaries - Permanent Employees - Regular	573,390	561,319	628,000	466,157	658,000	
42100-112	Overtime	37,311	34,112	42,000	36,390	45,000	
42100-114	Salaries - Temporary Employees - Regular	21,667	34,372	18,500	23,030	20,000	
42100-134	Christmas Bonus	6,500	7,742	7,600	7,742	7,800	
42100-141	Oasi (Employer's Share)	48,886	46,789	53,800	39,786	56,637	
42100-142	Hospital And Health Insurance	161,017	169,867	178,500	126,610	198,000	
42100-143	Retirement	22,649	21,100	24,500	17,313	29,854	
42100-216	Radios	2,013	3,628	4,000	0	3,000	
42100-230	Publicity, Subscriptions, And Dues	4,094	3,796	5,800	1,309	5,800	
42100-235	Education	1,995	2,052	4,200	1,838	4,200	
42100-236	Public Relation	1,000	1,085	1,000	1,345	1,500	
42100-245	Telephones & Pagers	15,203	15,234	16,000	16,787	17,000	
42100-255	Data Processing Services	32,655	15,100	9,000	9,545	10,000	
42100-262	Equipment Maintenance	17,954	8,544	8,500	17,005	15,000	
42100-280	Travel	5,081	2,264	5,000	3,737	5,000	
42100-310	Office Supplies	5,577	4,202	6,000	5,038	6,000	
42100-320	Operating Supplies	7,854	5,134	6,500	2,313	6,500	
42100-326	Uniforms & Safety Boots	9,874	8,863	9,000	5,359	9,000	
42100-327	Fire Arm Supplies	4,998	3,323	5,000	1,377	5,000	
42100-328	Supplies	0	0	200	0	500	
42100-331	Gasoline	28,238	28,888	32,000	25,974	37,000	
42100-344	Safety Supplies	5,961	10,031	3,000	4,620	5,000	
42100-348	Safety Incentive	87	1,000	0	0	0	
42100-569	Sex Offender Registry fees	100	100	500	0	500	
42100-940	Capital Equipment	0	0	0	0	0	
Total	Police	1,014,104	988,543	1,068,600	813,274	1,146,291	
42152	Automotive Services						
42152-260	Repair And Maintenance Services	64,944	78,129	90,000	67,420	90,000	

Total	Automotive Services	64,944	78,129	90,000	67,420	90,000	
42200	Fire Protection						
42200-111	Salaries - Permanent Employees - Regular	605,678	593,098	607,000	421,799	632,000	
42200-112	Overtime	38,101	30,246	40,000	30,731	40,000	
42200-114	Salaries - Temporary Employees - Regular	834	1,344	4,000	2,696	4,000	
42200-134	Christmas Bonus	7,000	8,338	7,600	7,742	7,800	
42200-141	Oasi (Employer's Share)	48,333	46,591	51,500	34,169	52,995	
42200-142	Hospital And Health Insurance	212,372	213,098	263,550	139,928	261,050	
42200-143	Retirement	23,514	22,184	24,200	16,331	28,552	
42200-162	Volunteer Firemen	5,181	5,824	9,000	2,988	9,000	
42200-216	Radios	0	190	3,000	0	0	
42200-235	Education	4,546	6,444	8,000	6,587	9,000	
42200-241	Electric	11,420	11,406	13,000	10,946	17,500	
42200-242	Water	1,818	1,628	1,750	1,704	2,400	
42200-244	Natural Gas	3,131	3,872	3,800	3,413	3,800	
42200-245	Telephones & Pagers	8,561	5,835	8,800	6,362	8,800	
42200-262	Equipment Maintenance	13,810	10,701	10,000	7,220	10,000	
42200-266	Building Maintenance	2,900	15,514	5,000	614	5,000	
42200-280	Travel	2,454	1,603	2,500	1,223	2,500	
42200-310	Office Supplies	3,192	3,217	3,200	2,035	4,500	
42200-320	Operating Supplies	20,024	9,789	8,500	7,126	8,800	
42200-322	Apparatus & Equipment Testing	3,179	4,493	5,000	3,623	5,000	
42200-326	Uniforms & Safety Boots	4,054	6,792	7,500	2,635	10,000	
42200-331	Gasoline	10,756	9,626	12,000	9,025	15,000	
42200-344	Safety Supplies	6,461	2,796	6,500	1,036	10,000	
42200-348	Safety Incentive	1,205	0	0	0	0	
42200-720	Donation	6,000	0	7,500	5,193	33,000	
42200-900	Capital Outlay - Fire	0	8,365	0	0	0	
Total	Fire Protection	1,044,523	1,022,995	1,112,900	725,126	1,180,696	

43100	Public Works					
43100-111	Salaries - Permanent Employees - Regular	348,508	316,183	358,000	262,724	405,000
43100-112	Overtime	8,432	5,002	12,000	5,467	12,000
43100-114	Salaries - Temporary Employees - Regular	13,025	27,507	30,000	2,996	30,000
43100-134	Christmas Bonus	4,000	4,764	4,900	5,360	5,400
43100-141	Oasi (Employer's Share)	27,359	25,940	31,000	20,553	35,061
43100-142	Hospital And Health Insurance	124,515	121,436	147,000	100,905	150,000
43100-143	Retirement	12,575	10,914	13,500	9,399	17,741
43100-216	Radios	0	0	225	0	225
43100-235	Education	298	0	1,000	0	1,000
43100-241	Electric	5,951	6,308	6,800	5,120	8,200
43100-242	Water	1,123	1,683	1,800	1,223	1,800
43100-244	Natural Gas	2,510	3,721	3,500	3,048	4,200
43100-245	Telephones & Pagers	4,595	3,051	6,000	3,054	6,000
43100-264	Traffic Lights Maintenance	3,825	11,759	11,000	4,981	11,000
43100-265	Grounds Maintenance	2,076	7,190	12,000	825	12,000
43100-266	Building Maintenance	4,537	3,670	5,000	79	5,000
43100-267	Capital Outlay	8,400	0	0	0	0
43100-268	Brush Removal/Disposal	2,503	6,360	7,000	886	7,000
43100-269	Greenway Repair	0	3,368	0	13,401	0
43100-280	Travel	1,202	0	1,000	0	1,000
43100-310	Office Supplies	93	1,411	1,000	891	1,000
43100-320	Operating Supplies	37,366	45,892	50,000	22,315	50,000
43100-326	Uniforms & Safety Boots	4,047	3,229	6,000	2,844	6,000
43100-329	Banner Brackets	0	0	0	3,598	2,401
43100-331	Gasoline	24,274	21,030	29,500	27,012	38,000
43100-342	Signs	4,094	536	6,000	3,097	6,000
43100-344	Safety Supplies	1,107	719	2,000	0	2,000
43100-348	Safety Incentive	1,403	0	0	0	0
43100-416	Sidewalks & Curbs	15,037	13,923	15,000	2,252	15,000
43100-426	Storm Drainage	14,546	13,209	17,000	0	17,000
43100-454	Snow Removal, Salt, Etc.	7,577	12,169	14,394	0	14,394
43100-471	Street Paving & Repairs	8,721	10,241	50,000	5,032	50,000
43100-940	Capital Equipment	7,427	9,650	0	0	0
Total	Public Works	701,125	690,865	842,619	507,062	914,422

43190	State Street Aid					
43190-241	Electric	155,693	157,512	161,500	125,156	161,500
Total	State Street Aid	155,693	157,512	161,500	125,156	161,500
43240	Waste Disposal					
43240-295	Garbage Collection Fees Wci	311,934	318,768	350,000	245,210	350,000
Total	Waste Disposal	311,934	318,768	350,000	245,210	350,000
43750	Capital Improvements					
43750-911	Portable Bathroom	0	0	0	23,575	0
43750-922	Bucket Truck	0	0	0	0	0
43750-924	Community Center Roof	0	0	0	207,562	0
43750-925	Fire Hall Roof	0	0	0	0	100,000
43750-931	Sidewalk Additions/ Improvements	0	0	0	5,559	0
43750-936	Ballfield Lighting SWP	0	0	0	559,630	0
43750-937	Park & Rec Improvements	12,995	0	0	0	500,000
43750-938	T-dock and Foot Bridge	0	0	0	0	125,000
43750-939	Fort SWP Improvements	0	0	0	0	150,000
43750-940	Equipment Finance/Gen Govt	772	0	0	0	0
43750-941	Police Vehicles	61,225	0	0	101,123	0
43750-942	Fire Vechicle/Equipment	46,916	0	0	375,000	375,000
43750-943	Public Works	0	0	0	0	0
43750-944	Reserve Account ADA	43,480	0	0	0	0
43750-945	Police Dept. Radios	5,975	0	0	60,201	0
43750-946	Park & Rec Ladd Park Improv/pool cover	11,444	0	0	0	0
43750-947	Parks & Recreation Trucks	0	0	0	95,000	0
43750-949	Fire Department Radios	0	0	0	70,000	0
43750-952	Traffic Light Improvements	0	0	0	0	28,000
Total	Capital Improvements	182,806	0	0	1,474,075	1,278,000

44143	Animal Control/Codes Enforcement						
44143-114	Salaries - Temporary Employees - Regular	13,500	8,732	16,000	9,028	16,000	
44143-141	Oasi (Employer's Share)	1,000	652	1,250	670	1,240	
44143-142	Hospital And Health Insurance	3,271	2,313	4,150	2,445	4,300	
44143-143	Retirement	488	319	581	328	672	
44143-258	Veterninary Services	1,730	2,655	3,000	2,670	3,000	
44143-320	Operating Supplies	0	156	800	1,551	800	
Total	Animal Control/Codes Enforcement	19,989	14,826	25,781	16,692	26,012	

44400	Parks & Recreation					
44400-111	Salaries - Permanent Employees - Regular	233,714	288,166	292,000	188,770	311,000
44400-112	Overtime	6,010	2,393	8,500	9,491	8,500
44400-114	Salaries - Temporary Employees - Regular	47,347	53,429	40,000	37,750	40,000
44400-134	Christmas Bonus	4,000	4,764	4,300	3,573	4,200
44400-141	Oasi (Employer's Share)	21,550	25,111	26,500	17,647	28,187
44400-142	Hospital And Health Insurance	53,155	69,392	89,250	49,993	94,000
44400-143	Retirement	8,665	10,217	11,000	6,981	13,595
44400-211	Postage, Box Rent, Etc.	534	750	0	0	1,000
44400-235	Education	0	425	1,500	0	1,500
44400-239	Associations & Dues	0	125	500	0	500
44400-241	Electric	54,114	61,022	60,000	43,847	60,000
44400-242	Water	10,033	11,697	12,000	10,921	14,000
44400-244	Natural Gas	3,385	6,000	5,800	3,748	5,800
44400-245	Telephones & Pagers	4,983	5,300	5,200	5,387	7,200
44400-260	Repair And Maintenance Services	28,972	41,354	40,000	1,531	42,000
44400-265	Grounds Maintenance	27,454	42,048	42,000	31,014	50,000
44400-266	Building Maintenance	20,175	46,541	45,000	25,872	40,000
44400-267	Repair And Maintenance Boat Slips	6,392	0	4,000	4,950	4,000
44400-280	Travel	0	268	1,500	88	1,500
44400-310	Office Supplies	9,488	7,000	7,000	6,038	7,000
44400-312	Music License/Web	363	367	800	757	800
44400-320	Operating Supplies	5,916	6,594	7,000	6,345	8,000
44400-325	Recreation Supplies	7,633	3,724	7,000	4,841	7,000
44400-326	Uniforms & Safety Boots	2,341	2,570	2,500	1,411	2,500
44400-331	Gasoline	6,193	7,200	7,300	7,908	12,000
44400-335	Fort Maintenance	1,164	6,815	5,800	2,117	5,800
44400-337	Special Events-Fireworks	25,214	30,994	40,200	44,242	51,000
44400-344	Safety Supplies	86	1,012	1,000	66	1,000
44400-345	St Festivals/Special Events	4,930	594	9,000	4,384	20,000
44400-347	P&R Volleyball Program	2,473	5,400	4,500	2,400	4,500
44400-348	Safety Incentive	1,025	0	0	0	0
44400-350	Softball Program	3,175	5,120	4,500	0	4,500
44400-733	Christmas Parade	75	26,660	500	21,688	500
44400-937	Capital Equipment	0	0	0	20,136	0
44400-940	Capital Outlay - Amphitheater	384,350	0	0	0	0
44400-947	Lawn Mowers	0	0	0	16,983	0
Total	Parks & Recreation	984,909	773,051	786,150	580,877	851,582

44440	Swimming Pool						
44440-114	Salaries - Temporary Employees - Regular	19,345	27,709	25,000	14,437	25,000	
44440-141	Oasi (Employer's Share)	1,477	2,089	1,950	1,179	1,938	
44440-242	Water	528	0	2,000	2,000	3,000	
44440-260	Repair And Maintenance Services	524	7,120	6,000	1,552	6,000	
44440-320	Operating Supplies	4,094	2,272	5,000	3,976	13,000	
44440-500	Permit Fee	340	620	500	340	500	
Total	Swimming Pool	26,308	39,810	40,450	23,485	49,438	

44800	Library						
44800-111	Salaries - Permanent Employees - Regular	61,939	80,649	82,500	60,851	86,000	
44800-112	Overtime	68	732	800	176	800	
44800-114	Salaries - Temporary Employees - Regular	49,690	48,584	44,000	28,962	44,000	
44800-134	Christmas Bonus	1,700	2,680	2,700	2,700	2,700	
44800-141	Oasi (Employer's Share)	8,931	10,322	9,945	7,329	10,400	
44800-142	Hospital And Health Insurance	8,883	15,929	17,334	12,365	17,800	
44800-143	Retirement	2,253	2,887	3,200	2,176	4,400	
44800-222	Books	15,233	11,633	9,345	12,243	10,830	
44800-233	Subscriptions	2,244	1,564	1,650	80	1,850	
44800-235	Education	0	266	500	727	500	
44800-241	Electric	9,435	8,663	13,300	7,250	13,300	
44800-242	Water	325	295	400	350	500	
44800-245	Telephones & Pagers	1,239	1,262	1,700	1,146	1,700	
44800-260	Repair And Maintenance Services	11,544	7,524	4,820	3,295	4,820	
44800-275	Cleaning	4,714	5,177	5,000	3,973	5,300	
44800-280	Travel	82	131	1,000	0	600	
44800-310	Office Supplies	9,182	2,190	2,500	1,734	2,800	
44800-311	Cataloging Supplies	1,451	2,080	1,600	1,543	2,000	
44800-313	Copy Machine Supplies	2,527	3,005	2,000	1,595	2,200	
44800-319	Programs	297	0	0	0	0	
44800-324	Cleaning Supplies	1,228	1,981	1,500	951	1,500	
44800-327	Programs	3,659	1,955	2,500	1,712	2,500	
Total	Library	196,624	209,508	208,294	151,157	216,500	

49000	Debt Service					
49000-631	Interest	75,860	61,766	76,000	34,076	110,700
49000-925	Tmbf St Paving Note	72,000	76,000	96,050	0	0
49000-931	N Kentucky St Improvments	60,000	62,000	69,910	0	0
49000-940	Capital Equipment	45,000	46,000	53,191	0	0
49000-941	Police Vehicle, Radar Unit/Equip	32,200	0	0	48,000	0
49000-943	TMBF Side Arm Tractor	22,400	22,900	0	0	0
49000-942	Capital Improvments Loan	0	0	0	0	240,000
49000-944	TMBF Porter Park	24,000	25,000	27,550	0	0
49000-946	Tmbf City Hall Loan Pmt	64,000	67,000	87,322	0	0
Total	Debt Service	395,460	360,666	410,023	82,076	350,700
51640	Operating Transfer to Capital Project Fund					
51640-931	Transfer Out to Capital Fund	148,821	240,548	0	80,579	0
		148,821	240,548	0	80,579	0
Grand Total		6,050,106	5,731,962	6,053,343	5,570,452	7,632,550
	Beginning Fund Balance	1,483,542	1,793,286	2,945,412	2,945,412	5,454,371
	Revenues	6,359,851	6,884,087	6,053,343	8,079,411	6,354,550
	Expenditures	6,050,106	5,731,962	6,053,343	5,570,452	7,632,550
	Excess (Deficit)	309,744	1,152,126	(0)	2,508,959	(1,278,000)
	Ending Fund Balance	1,793,286	2,945,412	2,945,412	5,454,371	4,176,371

ORDINANCE No. 22-06-07-02

**AN ORDINANCE OF THE
CITY OF KINGSTON, TENNESSEE
ADOPTING THE ANNUAL WATER / SEWER FUND OPERATING
BUDGET AND SETTING THE RATES AND FEES FOR THE FISCAL YEAR
BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Tennessee Code Annotated § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

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

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF KINGSTON, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2023, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

		Estimated	
WATER & SEWER FUND	Actual	Actual	Budget
	FY 2021	FY 2022	FY 2023
Cash Receipts			
Water Sales	\$ 2,120,802	\$ 1,571,191	\$ 2,199,500
Sewer Fees	1,443,690	1,199,483	1,660,000
Installation Charges and User Fees	130,988	184,606	111,000
Other Revenue	101,102	85,503	71,000
Total Cash Receipts	\$ 3,796,583	\$ 3,040,783	\$ 4,041,500
Appropriations			
General Government	386,360	333,539	1,883,496
Capital Improvement	26,582	-	-
Debt Service	786,705	763,181	808,000
Purification	553,163	443,049	-
Transmission and Distribution	715,212	616,384	-
Utility Director	72,887	56,118	-
Sewer Treatment and Disposal	598,626	385,322	-
Water Sewer Operations	-	-	864,836
Transfers Out - to other funds (PILOT)	485,168	485,168	485,168
Total Appropriations	\$ 3,624,703	\$ 3,082,761	\$ 4,041,500
Change in Cash (Receipts - Approp.)	171,880	(41,978)	(0)
Beginning Cash Balance July 1	674,269	846,149	804,171
Ending Cash Balance June 30	\$ 846,149	\$ 804,171	\$ 804,170
Ending Cash as a % of Total Cash Appr.	23.3%	26.1%	19.9%

SECTION 2: At the end of the fiscal year 2022, the governing body states fund balances or deficits as follows:

Fund	Balance at June 30, 2022
Water & Sewer Fund	\$15,491,579.69

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2022	FY 2023 Principal Payment	FY 2023 Interest Payment
Bonds-	\$ -			
TMBF, Series 1999	\$ -	\$0.00	\$0.00	\$0.00
TMBF, Series 2004	\$ -	\$0.00	\$0.00	\$0.00
USDA Rural Development, Series 2010	\$ -	\$1,084,261.00	\$254,906.00	\$26,812.65
USDA Rural Development, Series 2010A	\$ -	\$0.00	\$0.00	\$0.00
USDA Rural Development, Series 2010B	\$ -	\$778,580.00	\$16,847.00	\$19,272.37
General Obligation Bond, Series 2021	\$ -	\$2,835,000.00	\$425,000.00	\$80,500.00

SECTION 4: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 5: Money may be transferred from one appropriation to another in the same department by the City Manager, subject to such limitations and procedures as set by the Governing Body pursuant to Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 6: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

Passed 1st Reading: _____

Passed 2nd Reading: _____

Tim Neal, Mayor

ATTESTED:

Kelly Jackson, City Clerk

Fund 413 Water And Sewer

Statement of Proposed Revenues

		2020 Actual	2021 Actual	Original	2022 Actual	City Mgr
				Budget 2022		Proposed 2023
Fiscal Year Ending June 30, 2022						
Account Number						
33430	Public Entity Partners Grant Proceeds		0	0	900	0
36100	Interest Income	6,511	5,903	4,926	134	5,000
37110	Metered Water Sales	1,145,572	1,269,495	1,303,214	1,100,342	1,560,000
37114	Serveline Leak Protection	0	0	0	0	0
37117	Outside Water Sales	841,970	851,307	829,695	470,849	639,500
37119	Other Metered Water Sales	0	0	0	123	0
37191	Penalties	31,835	32,025	35,000	25,678	30,000
37194	Sales Of Materials	23,183	52,835	37,000	41,621	30,000
37195	Installation Charges	53,620	72,455	74,000	65,264	58,000
37196	Water User Fees	32,950	37,593	42,127	52,594	38,000
37199	Miscellaneous	5,900	8,688	5,000	16,199	5,000
37210	Sewer Service Charges	1,271,772	1,443,690	1,433,641	1,199,483	1,660,000
37296	Sewer User Fees	19,650	20,940	22,128	66,748	15,000
37299	Miscellaneous	1,148	1,651	3,500	1,871	1,000
37500	Bad Debt Recovery	386	0	0	0	0
Total		3,434,498	3,796,583	3,790,231	3,041,807	4,041,500

Fund 413 Water And Sewer Expenditures**Statement of Proposed Operations****2020 Actual 2021 Actual****Original****Actual****City Mgr
Proposed****Fiscal Year Ending June 30, 2022****2,022****2,022****2023****Estimated/Appropriated/Actual****Account Number****41500 Financial Administration**

41500-200	Contract Operations	485,168	485,168	485,168	485,168	485,168
Total	Financial Administration	485,168	485,168	485,168	485,168	485,168

41990 General Government

41990-111	Salaries - Permanent Employees -	73,120	82,468	86,408	58,402	1,005,000
41990-112	Overtime	365	1,828	2,575	1,646	50,000
41990-134	Christmas Bonus	9,500	10,929	9,785	9,916	11,350
41990-136	Air E-Vac Insurance	940	1,085	968	1,105	1,250
41990-141	Oasi (Employer's Share)	9,200	9,877	11,400	7,369	83,933
41990-142	Hospital And Health Insurance	33,013	26,189	28,945	19,967	347,900
41990-143	Retirement	4,134	2,745	4,500	2,896	40,491
41990-146	Workmen's Compensation	43,778	44,201	56,650	43,823	60,000
41990-147	Unemployment Insurance	0	484	1,030	0	1,000
41990-161	Board Members	16,800	15,400	17,304	10,800	16,800
41990-231	Legal Notices & Ads	0	0	0	0	2,060
41990-235	Education	0	0	0	0	14,090
41990-239	Tml, Associations & Dues	16,633	16,344	17,000	16,114	17,000
41990-245	Telephones & Pagers	25,129	27,140	27,000	23,250	27,000
41990-250	Professional Services	0	1,509	1,000	536	10,000
41990-252	Legal Services	25,730	27,730	26,103	19,730	28,000
41990-253	Auditing Services	14,950	13,100	18,025	13,800	18,025
41990-255	Data Processing Services	21,686	29,997	37,080	22,126	37,080
41990-259	Drug Testing	50	30	412	100	500
41990-280	Travel	0	0	4,120	308	10,000
41990-344	Safety Supplies	0	0	0	0	5,018
41990-510	Property & Liability Insurance	90,000	75,306	92,700	81,651	96,000
41990-741	Bad Debt Expense	34,626	0	1,030	0	1,000
Total	General Government	419,653	386,360	444,035	333,539	1,883,496

43750						
43750-270 Capital Improvements						
43750-391	Infiltration Inflow Program	9,541	0	0	0	0
43750-901	Water Meters	6,889	7,822	14,000	0	0
43750-932	Tank Inspections	26,000	18,760	26,000	0	0
43750-940	Engineering Costs	0	0	0	0	0
43750-942	Capital Equipment	0	0	0	0	0
Total	Equipment	0	0	0	0	0
Capital Improvements		42,430	26,582	40,000	0	0
49000						
49000-540 Debt Service						
49000-631	Depreciation	681,754	678,806	0	679,980	680,000
49000-645	Interest	150,606	107,898	150,000	83,201	128,000
49000-690	Rda Loans Payable		0	52,551	0	0
Total	Tml Loan Principal Payments	0	0	443,000	0	0
Debt Service		832,360	786,705	645,551	763,181	808,000

52113**52113-111 Purification**

52113-112	Salaries - Permanent Employees -	201,571	207,551	208,000	154,077	0
52113-141	Overtime	36,795	22,161	41,200	22,474	0
52113-142	Oasi (Employer's Share)	17,323	16,451	19,200	12,940	0
52113-143	Hospital And Health Insurance	70,150	69,947	74,000	55,129	0
52113-231	Retirement	8,784	5,665	9,075	6,362	0
52113-235	Legal Notices & Ads	53	0	2,060	0	0
52113-241	Education	1,175	1,188	3,090	1,300	0
52113-244	Electric	99,548	102,715	112,095	89,642	0
52113-262	Natural Gas	156	135	515	99	0
52113-265	Equipment Maintenance	46,984	28,864	51,500	30,610	0
52113-266	Grounds Maintenance	571	1,761	5,000	2,189	0
52113-280	Building Maintenance	5,574	3,510	8,240	1,939	0
52113-320	Travel	0	165	2,266	262	0
52113-322	Operating Supplies	8,649	10,365	7,725	4,256	0
52113-326	Chemicals & Lab Supplies	55,044	71,468	85,490	54,744	0
52113-331	Uniforms & Safety Boots	5,556	6,370	4,120	4,705	0
52113-344	Gasoline	1,057	1,098	3,090	1,943	0
52113-348	Safety Supplies	1,090	1,382	1,545	378	0
52113-940	Safety Incentive	2,300	2,368	2,369	0	0
Total	Capital Equipment	8,000	0	0	0	0
Purification		570,380	553,163	640,580	443,049	0

52114**Transmission And Distribution**

52114-111	Salaries - Permanent Employees -	352,173	344,487	365,000	296,782	0	
52114-112	Overtime	30,148	24,850	53,560	20,082	0	
52114-141	Oasi (Employer's Share)	28,024	26,741	33,000	23,502	0	
52114-142	Hospital And Health Insurance	123,856	110,274	134,000	100,929	0	
52114-143	Retirement	14,308	9,110	15,350	11,366	0	
52114-235	Education	2,512	4,499	6,438	2,470	0	
52114-241	Electric	2,493	2,553	12,360	2,262	0	
52114-244	Natural Gas	2,243	2,657	2,575	2,180	0	
52114-262	Equipment Maintenance	22,817	35,876	28,986	20,970	0	
52114-265	Grounds Maintenance	2,000	1,103	2,060	4,086	0	
52114-269	Tank Inspections & Maintenance	0	0	0	14,280	0	
52114-280	Travel	0	0	5,665	1,412	0	
52114-320	Operating Supplies	18,813	23,618	20,600	16,967	0	
52114-326	Uniforms & Safety Boots	2,870	3,023	6,180	3,890	0	
52114-331	Gasoline	16,727	10,908	21,630	10,767	0	
52114-333	Customer Funded Projects	0	24,803	25,000	0	0	
52114-338	Repair Parts For Water Or Sewer I	43,803	70,199	42,636	62,158	0	
52114-344	Safety Supplies	1,500	933	1,545	97	0	
52114-348	Pump Station Maintenance	180	0	2,575	5,218	0	
52114-391	Water Meters		0		9,948	0	
52114-451	Stone,Patching,Road Cuts	8,480	19,577	30,176	7,020	0	
52114-940	Capital Equipment	0	0	0	0	0	
Total Transmission And Distribution		672,947	715,212	809,336	616,384	0	

52117 Utility Director						
52117-111	Salaries - Permanent Employees -	52,249	58,052	53,900	43,759	0
52117-141	Oasi (Employer's Share)	3,949	4,300	4,050	3,337	0
52117-142	Hospital And Health Insurance	6,611	8,102	7,200	6,216	0
52117-143	Retirement	1,975	1,404	2,000	1,561	0
52117-239	Tml, Associations & Dues	0	0	2,060	0	0
52117-280	Travel	352	0	2,060	452	0
52117-331	Gasoline	2,129	1,029	3,090	793	0
Total Utility Director		67,265	72,887	74,360	56,118	0

52213 Sewer Treatment And Disposal						
52213-111	Salaries - Permanent Employees -	194,753	216,210	179,000	132,732	0
52213-112	Overtime	18,331	10,223	12,000	8,140	0
52213-141	Oasi (Employer's Share)	15,749	16,328	14,500	10,493	0
52213-142	Hospital And Health Insurance	42,616	54,654	36,750	37,078	0
52213-143	Retirement	8,053	5,581	6,500	5,002	0
52213-235	Education	1,800	975	4,000	600	0
52213-241	Electric	102,270	93,944	51,322	68,910	0
52213-262	Equipment Maintenance	10,171	50,688	35,000	14,030	0
52213-265	Grounds Maintenance	1,376	1,111	2,060	579	0
52213-266	Building Maintenance	1,803	28,887	35,000	1,958	0
52213-280	Travel	2,139	0	3,000	222	0
52213-320	Operating Supplies	14,398	13,650	15,000	8,552	0
52213-322	Chemicals & Lab Supplies	66,819	60,635	72,100	68,909	0
52213-326	Uniforms & Safety Boots	1,647	2,490	2,000	752	0
52213-331	Gasoline	3,996	5,205	4,500	4,514	0
52213-344	Safety Supplies	147	986	1,000	0	0
52213-348	Safety Incentive	94	0	0	0	0
52213-935	Garbage Disposal (Landfills, Incin	37,506	37,058	38,000	22,853	0
Total Sewer Treatment And Disposal		523,667	598,626	511,732	385,322	0

52310 Water Sewer Operations

52310-241	Distribution Electric	0	0	0	0	54,000
52310-242	Water Plant Electric	0	0	0	0	111,103
52310-243	Sewer Plant Electric	0	0	0	0	51,322
52310-244	Natural Gas	0	0	0	0	3,175
52310-260	Distribution Equipment Maintenan	0	0	0	0	25,000
52310-261	Water Plant Equipment Maintenan	0	0	0	0	35,000
52310-262	Sewer Plant Equipment Maintenar	0	0	0	0	35,000
52310-263	Distribution Grounds Maintenance	0	0	0	0	5,000
52310-264	Water Plant Grounds Maintenance	0	0	0	0	5,000
52310-265	Sewer Plant Grounds Maintenance	0	0	0	0	2,060
52310-266	Building Maintenance Water	0	0	0	0	10,000
52310-267	Building Maintenance Sewer	0	0	0	0	10,000
52310-269	Tank Inspections	0	0	0	0	50,000
52310-319	Operating Supplies Distribution	0	0	0	0	25,000
52310-320	Operating Supplies Water Plant	0	0	0	0	10,000
52310-321	Operating Supplies Sewer Plant	0	0	0	0	15,000
52310-322	Chemicals & Labs Water	0	0	0	0	100,000
52310-323	Chemicals & Labs Sewer	0	0	0	0	82,100
52310-331	Gasoline	0	0	0	0	38,000
52310-333	Customer Funded Projects	0	0	0	0	5,000
52310-326	Uniforms & Boots	0	0	0	0	15,000
52310-338	Repair Parts for Water, Sewer Lin	0	0	0	0	80,000
52310-391	Pump Station Maintenance	0	0	0	0	30,000
52310-457	Stone, Patching, Road Cuts	0	0	0	0	30,076
52310-935	Garbage Disposal(Land fill, Incen	0	0	0	0	38,000
		0	0	0	0	864,836

Total

3,613,870 3,624,703 3,650,762 3,082,761 4,041,500

Beginning Net Position	15,359,603	15,180,231	15,352,111	15,352,111	15,491,580
Revenues	3,434,498	3,796,583	3,790,231	3,041,807	4,041,500
Expenditures	3,613,870	3,624,703	3,650,762	3,082,761	4,041,500
Excess (Deficit)	(179,372)	171,880	139,469	(40,955)	(0)
Ending Net Position	15,180,231	15,352,111	15,491,580	15,311,156	15,491,579