

Water/Sewer
21/22 Proposed Budget

	2018/2019 Budget	2020/2021 Budget	2021/2022 Budget
Ordinary Income/Expense			
Income			
4010 Water Income			
4011 Macon Water	165,600.00	200,000.00	214,200.00
4012 Macon Sewer	69,500.00	69,500.00	63,600.00
4013 Bulk Water Sales	7,200.00	4,800.00	6,000.00
4014 Late Fees	8,400.00	8,400.00	8,400.00
4015 Reconnect Fees	1,200.00	600.00	300.00
4016 Tapping Fees Water	120.00	60.00	60.00
4017 Tapping Fees Sewer	120.00	60.00	60.00
4018 Boody Water Sales	24,000.00	24,000.00	24,000.00
4019 Boody Water O & M	7,800.00	8,400.00	8,400.00
Total 4010 Water Income	283,940.00	315,820.00	325,020.00
4315 Interest Income	180.00	600.00	900.00
Total Income	284,120.00	316,420.00	325,920.00
Expense			
5000 General Control			
5020 Salaries & Wages - Employees	83,430.00	79,200.00	78,000.00
5051 IMRF	7,200.00	4,800.00	5,400.00
5052 Dental	600.00	1,200.00	1,200.00
5053 Medical/Deductible Reiml	3,600.00	3,600.00	4,800.00
5054 Medical Insurance	20,000.00	20,400.00	18,000.00
5055 Life Insurance	360.00	360.00	240.00
6101 Computer Replacement	2,000.00	0.00	
6102 Software	2,400.00	0.00	
6160 Testing - Analysis Water	3,000.00	3,000.00	4,800.00
6165 Testing - Analysis Sewer	900.00	5,100.00	2,400.00
6180 Dues & Conferences	2,400.00	3,600.00	4,800.00
6190 Engineering Fees	12,000.00	24,000.00	24,000.00
6195 Equipment Purchases	12,000.00	24,000.00	55,000.00
6221 Utilities Water	15,000.00	26,400.00	36,000.00
6222 Utilities Sewer	3,000.00	4,800.00	4,800.00
6240 Insurance	11,000.00	9,000.00	9,000.00
6260 Interest Expense	1,200.00	3,600.00	3,600.00
6270 Legal & Accounting	3,000.00	3,600.00	3,600.00
6280 Miscellaneous Expense	900.00	900.00	900.00
6300 Office Expense	7,400.00	7,400.00	7,400.00
6320 Professional Fees	600.00	2,400.00	2,400.00
6380 Repairs & Maintenance Expense			
6382 Bldng. Maint. Water	3,600.00	3,600.00	2,400.00
6385 Equipment Maint. Water	9,000.00	12,000.00	12,000.00
6386 Equipment Maint. Sewer	3,000.00	2,400.00	2,400.00
6388 Infrastructure Maint. Water	9,000.00	9,000.00	9,000.00
6389 Infrastructure Maint. Sewer	3,000.00	3,600.00	3,600.00
Total 6380 Repairs & Maintenance Expense	27,600.00	30,600.00	29,400.00
6440 Supplies Expense	9,240.00	8,400.00	8,400.00
6450 Chemical Expense	19,200.00	26,400.00	26,400.00
6490 Taxes - Payroll	8,400.00	7,200.00	7,200.00
6520 Telephone	3,600.00	3,600.00	3,600.00
6540 Fuel			
6543 Fuel Water	3,000.00	2,400.00	1,800.00
6544 Fuel Sewer	3,000.00	2,400.00	1,800.00
Total 6540 Fuel	6,000.00	4,800.00	3,600.00
Total Expenses	266,030.00	308,360.00	344,940.00
Net Ordinary Income	18,090.00	8,060.00	-19,020.00
7100 Transfers In			19,020.00
Net Income			0.00

Note: As of 1/31/21 there is a balance of \$190,356 in the Water/Sewer Funds with an additional \$150,000 in CDs.

General
21/22 Proposed Budget

Ordinary Income/Expense	2019/2020 Budget	2020/2021 Budget	2021/2022 Budget
Income			
4100 Real Estate Taxes	122,700.00	122,700.00	126,000.00
4200 Sales & Use Tax	96,000.00	92,000.00	96,000.00
4205 Motor Fuel Tax			
4210 Video Gaming Tax	0.00		
4300 Cannabis Use Tax			900.00
4305 Income Tax	108,000.00	120,000.00	126,000.00
4310 Replacement Tax	7,800.00	12,000.00	12,000.00
4315 Interest Income	240.00	360.00	360.00
4318 Rent Income	8,400.00	8,400.00	4,800.00
4320 License & Permits	2,400.00	1,800.00	2,400.00
4325 Recycling Income	0.00		
4330 Phone/Cable Franchise Income	7,200.00	6,000.00	5,400.00
4331 Gas Franchise Agreement	2,400.00	2,400.00	2,400.00
4335 Fire Tax/IML Income			
4340 Fines	300.00	300.00	300.00
4350 Miscellaneous Income	1,200.00	1,200.00	300.00
4355 Gain on Sale of Asset			
4365 Reimbursement - Culverts			
4366 Reimbursement - Other			
Total Income	356,640.00	367,160.00	376,860.00
Expense			
5000 General Control			
5020 Salaries & Wages - Employees	108,000.00	96,000.00	99,000.00
5025 Salaries - Officers	19,200.00	19,200.00	19,200.00
5050 Employee Benefits			
5051 IMRF	6,000.00	4,800.00	4,800.00
5052 Dental	900.00	900.00	900.00
5053 Medical/Deductible Reimb	4,200.00	4,200.00	4,200.00
5054 Medical Insurance	18,000.00	18,000.00	18,000.00
5055 Life Insurance	600.00	600.00	300.00
6100 Bond Fees			
6101 Computer Replacement	0.00		
6102 Software	0.00		
6150 Cleaning & Maintenance - Comm	9,600.00	9,600.00	8,400.00
6160 Testing - Analysis Water			
6165 Testing - Analysis Sewer			
6169 Depreciation			
6170 Donations	3,000.00	3,000.00	3,000.00
6180 Dues & Conferences	600.00	600.00	600.00
6190 Engineering Fees	600.00	600.00	1,200.00
6195 Equipment Purchases	30,200.00	30,200.00	100,000.00
6196 Equipment Fund			
6220 Utilities General	12,000.00	12,000.00	12,000.00
6221 Utilities Water			
6222 Utilities Sewer			
6223 Utilities Garbage	3,000.00	3,000.00	3,000.00
6230 Insurance - Employee			
6240 Insurance	13,200.00	12,000.00	12,000.00
6260 Interest Expense			
6270 Legal & Accounting	27,000.00	30,000.00	30,000.00
6280 Miscellaneous Expense	7,200.00	7,200.00	7,200.00
6290 Redevelopment Agreements			
6300 Office Expense	7,200.00	6,600.00	6,000.00
6310 Park & Recreation	6,000.00	12,000.00	12,000.00
6311 Lawn Mower/Tractor			
6315 Police	24,000.00	36,000.00	37,200.00
6316 Police Car			
6320 Professional Fees	1,800.00	1,800.00	1,800.00
6321 Water Truck			
6375 Recycle Expense	0.00	0.00	0.00
6380 Repairs & Maintenance Expense			
6381 Bldng. Maint. Govt.	7,200.00	6,000.00	13,200.00
6382 Bldng. Maint. Water			
6383 Bldng. Maint. Sewer			
6384 Equipment Maint. Govt.	8,000.00	8,400.00	9,600.00
6385 Equipment Maint. Water			
6386 Equipment Maint. Sewer			

	General		
	21/22 Proposed Budget		
	2019/2020	2020/2021	2021/2022
	Budget	Budget	Budget
6387 Infrastructure Maint. Govt.	2,000.00	4,012.00	9,000.00
6388 Infrastructure Maint. Water			
6389 Infrastructure Maint. Sewer			
6390 Infrastructure Maint. MFT			
Total 6380 Repairs & Maintenance Exper	17,200.00	18,412.00	31,800.00
6400 Street Lights	7,800.00	8,808.00	8,400.00
6410 Sidewalks			
6440 Supplies Expense	6,000.00	6,000.00	6,000.00
6450 Chemical Expense			
6490 Taxes - Payroll	9,600.00	12,000.00	9,600.00
6500 Fire Tax/IML			
6520 Telephone	4,800.00	4,800.00	4,200.00
6540 Fuel			
6541 Fuel General	6,440.00	6,440.00	6,480.00
6542 Fuel Police	2,400.00	2,400.00	0.00
6543 Fuel Water			
6544 Fuel Sewer			
Total 6540 Fuel	8,840.00	8,840.00	6,480.00
Total Expenses	356,540.00	367,160.00	447,280.00
Net Ordinary Income	100.00	0.00	-70,420.00
7100 - Transfers In			70,420.00
Net Income			0.00

Note: As of 1/31/21 there is a balance of \$289,800 in the General Fund with no CDS.

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21/22 Proposed Budget

	2018/2019 Budget	2020/2021 Budget	2021/2022 Budget
Ordinary Income/Expense			
Income			
4100 Real Estate Taxes	362,000.00	336,000.00	375,000.00
4200 Sales & Use Tax			
4205 Motor Fuel Tax			
4305 Income Tax			
4310 Replacement Tax			
4315 Interest Income	600.00	1,800.00	1,800.00
4318 Rent Income			
4320 License & Permits			
4325 Recycling Income			
4330 Phone/Cable Franchise Income			
4331 Gas Franchise Agreement			
4335 Fire Tax/IML Income			
4340 Fines			
4350 Miscellaneous Income			
4355 Gain on Sale of Asset			
4365 Reimbursement - Culverts			
4366 Reimbursement - Other			
Total Income	362,600.00	337,800.00	376,800.00
Expense			
5000 General Control			
5020 Salaries & Wages - Employees			
5025 Salaries - Officers			
5050 Employee Benefits			
5051 IMRF			
5052 Dental			
5053 Medical/Deductible Reim			
5054 Medical Insurance			
5055 Life Insurance			
6020 Debt Retirement			
6021 Generator			
6022 Water Tower	30,000.00	24,000.00	0.00
6023 Backhoe	4,800.00	0.00	0.00
6100 Bond Fees			
6101 Computer Replacement			
6102 Software			
6150 Cleaning & Maintenance - Comm. Center			
6160 Testing - Analysis Water			
6165 Testing - Analysis Sewer			
6169 Depreciation			
6170 Donations	25,000.00		
6180 Dues & Conferences			
6190 Engineering Fees	25,000.00	24,000.00	24,000.00
6195 Equipment Purchases	50,000.00	0.00	
6196 Equipment Fund			
6220 Utilities General			
6221 Utilities Water			
6222 Utilities Sewer			
6223 Utilities Garbage			
6230 Insurance - Employee			
6240 Insurance			
6260 Interest Expense	12,000.00	0.00	3,000.00
6270 Legal & Accounting	6,000.00	6,000.00	4,800.00
6280 Miscellaneous Expense	3,600.00	3,600.00	1,200.00
6290 Redevelopment Agreements	60,000.00	48,000.00	300,000.00
6295 Marketing/Economic Development	5,000.00	2,400.00	2,400.00
6300 Office Expense			
6310 Park & Recreation	48,000.00	48,000.00	60,000.00
6311 Lawn Mower/Tractor			
6315 Police	36,000.00	36,000.00	37,200.00
6316 Police Car			
6320 Professional Fees	12,000.00	4,800.00	2,400.00
6321 Water Truck			
6375 Recycle Expense			

TIF
21/22 Proposed Budget

	2018/2019 Budget	2020/2021 Budget	2021/2022 Budget
6380 Repairs & Maintenance Expense			
6381 Bldng. Maint. Govt.	15,000.00		
6382 Bldng. Maint. Water	15,000.00		
6383 Bldng. Maint. Sewer	4,800.00		
6384 Equipment Maint. Govt.			
6385 Equipment Maint. Water	15,000.00		
6386 Equipment Maint. Sewer			
6387 Infrastructure Maint. Govt.	12,000.00		
6388 Infrastructure Maint. Water	20,000.00	20,000.00	400,000.00
6389 Infrastructure Maint. Sewer	150,000.00	20,000.00	20,000.00
6390 Infrastructure Maint. MFT	40,000.00	24,000.00	24,000.00
Total 6380 Repairs & Maintenance Expense	271,800.00	64,000.00	444,000.00
6400 Street Lights			
6410 Sidewalks	20,000.00	24,000.00	24,000.00
6440 Supplies Expense			
6450 Chemical Expense			
6490 Taxes - Payroll			
6500 Fire Tax/IML			
6520 Telephone			
6540 Fuel			
6541 Fuel General			
6542 Fuel Police			
6543 Fuel Water			
6544 Fuel Sewer			
Total 6540 Fuel			
Total Expenses	609,200.00	284,800.00	903,000.00
Net Ordinary Income	-246,600.00	53,000.00	-526,200.00
7100 Transfers In			526,200.00
Net Income			0.00

Note: As of 1/31/21 there is a balance of \$524,229 in the TIF Funds with an additional \$400,000 in CDs.

MFT
21/22 Proposed Budget

	2018/2019 Budget	2020/2021 Budget	2021/2022 Budget
Ordinary Income/Expense			
Income			
4205 Motor Fuel Tax	30,000.00	48,000.00	48,000.00
4315 Interest Income	120.00	120.00	90.00
Total Income	30,120.00	48,120.00	48,090.00
Expense			
6190 Engineering Fees	3,600.00	2,400.00	2,400.00
6380 Repairs & Maintenance Expense			
6390 Infrastructure Maint. MFT	25,000.00	18,000.00	80,000.00
Total 6380 Repairs & Maintenance Expense	25,000.00	18,000.00	80,000.00
Total Expenses	28,600.00	20,400.00	82,400.00
Net Ordinary Income	1,520.00	27,720.00	-34,310.00
7100 Transfers In			34,310.00
Net Income			0.00

Note: As of 1/31/21 there is a balance of \$87,362 in the MFT Fund with an additional \$10,000 in a CD.

Equipment Fund
21/22 Proposed Budget

	2020/2021 Budget	2021/2022 Budget
Ordinary Income/Expense		
4210 Video Gaming Tax - Equipment	32,400.00	36,000.00
Interest Income	0.00	0.00
Total Income	32,400.00	36,000.00
Expense		0.00
		0.00
Total		0.00
Total Expenses		0.00
Net Ordinary Income	32,400.00	36,000.00
7100 - Transfers Out		-100,000.00
Net Income		-64,000.00

Note: As of 1/31/21 there is a balance of \$104,566 in the Equipment Fund with an additional \$50,000 in a CD.