

Agenda  
Town of Estill Budget Work Session  
July 6, 2021 at 6:00 pm  
Bull Durham Center

1. Open Work Session
  
2. Mayor's discussion related to amending the Fiscal Year 2021-2022 Budget.
  
3. Close Work Session

\*\*\*\* No voting will take place at this meeting. If the public attends they cannot comment. This is only a Work Session.



## **Town of Estill Agenda Item – 1 Work Session 7/6/2021**

**Background:** The Mayor wants to make changes to the budget for Fiscal Year 2021-2022. This requires an amendment. The changes discussed with staff to date are as follows:

1. Retain the Victim Advocate position (part time as it was)
2. Retain the Recreation and Safety Director as full time instead of part time
3. Add labor for teenagers to come and weed eat during the summer

The changes are shown on the documents attached in red.

**Attachments:** Draft amendments requested to date

**Recommendation:** None

**Presented by:** Caryn Miller, Town Administrator

**Reviewed by Attorney**     YES                       NO

TOWN OF ESTILL  
 OPERATING AND CAPITAL BUDGET FY2021-2022  
 Budget Revision Workshop 07/06/2021

<b>Budget FY2022</b>	<b>Revision 1 Budget FY2022</b>
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**General Fund Totals**

General Fund Revenues	\$ 1,968,223	\$ 1,968,223
Legislative	\$ 70,350	\$ 70,350
Community Development	\$ 580,895	\$ 580,895
Administrative	\$ 142,941	\$ 142,941
Police	\$ 819,083	\$ 844,770
Municipal Court	\$ 128,158	\$ 128,158
Fire	\$ 49,820	\$ 49,820
Streets	\$ 90,572	\$ 92,372
Fall Festival	\$ -	\$ -
Building and Grounds	\$ 74,404	\$ 86,041
Reserve Funds	\$ 12,000	\$ 12,000
Total General Fund Expenditures	\$ 1,968,223	\$ 2,007,347
<b>Contingency</b>	<b>\$ -</b>	<b>\$ (39,124)</b>

**Local H+A Tax Fund Totals**

Local H+A Tax Revenues	\$ 21,000	\$ 21,000
Local H+A Tax Expenditures	\$ 21,000	\$ 21,000
<b>Contingency</b>	<b>\$ -</b>	

**Operations & Maintenance Fund Totals**

O&M Fund Revenues	\$ 2,398,910	\$ 2,398,910
Water & Wastewater	\$ 2,244,928	\$ 2,244,928
Streets	\$ 60,382	\$ 61,582
Debt Service Reserve Funds	\$ 93,600	\$ 93,600
Total O&M Fund Expenditures	\$ 2,398,910	\$ 2,400,110
<b>Contingency</b>	<b>\$ -</b>	<b>\$ (1,200)</b>

**Refuse Fund Totals**

Refuse Fund Revenues	\$ 115,950	\$ 115,950
Expenses	\$ 115,950	\$ 115,950
Reserve Funds	\$ -	\$ -
Total Refuse Fund Expenditures	\$ 115,950	\$ 115,950
<b>Contingency</b>	<b>\$ -</b>	<b>\$ -</b>

GENERAL FUND REVENUE

	REVENUES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	OPERATING GRANTS			
2	NON-OPERATING GRANTS	662,690	662,690	
3	PROPERTY TAXES	467,136	467,136	
4	VEHICLE TAXES	43,467	43,467	
5	BUSINESS LICENSE	46,660	46,660	
6	MASC	176,000	176,000	
7	COURT FINES	62,000	62,000	
8	CITY ORDINANCE FINES			
9	VICTIM ADVOCATE FINES	3,300	3,300	
10	AID TO SUBDIVISIONS	52,076	52,076	
11	LOST - PROPERTY FUND	136,100	136,100	
12	LOST - MUNICIPAL REVENUE	72,700	72,700	
13	MERCHANTS INVENTORY TAX	14,920	14,920	
14	ACCOMMODATIONS TAX	16,000	16,000	
15	INTEREST	175	175	
16	ELECTION FILING FEE			
17	FRANCHISE FEES	188,799	188,799	
18	MISCELLANEOUS INCOME	4,000	4,000	
19	TRAFFIC SCHOOL FEES			
20	TOWING FEES	3,900	3,900	
21	DEVELOPMENT SERVICE FEE	3,300	3,300	
22	DONATIONS INCOME	2,000	2,000	
23	FAX & COPY MACHINE USE INCOME			
24	BUILDING RENTAL INCOME	8,000	8,000	
25	SHORT-TERM VENDORS			
26	ADMISSION FEES			
27	PROCEEDS FROM SALE OF ASSETS			
28	OTHER FINANCING SOURCES			
29	FUND BALANCE PD REVENUE	5,000	5,000	
	<b>TOTAL REVENUE</b>	<b>1,968,223</b>	<b>1,968,223</b>	

LEGISLATIVE, COMMUNITY DEVELOPMENT

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
	<b>LEGISLATIVE</b>			
1	BONUSES	271	271	
2	PAYROLL	31,402	31,402	
3	PAYROLL TAX - FICA	2,423	2,423	
4	RETIREMENT	4,699	4,699	
5	WORKERS COMPENSATION	1,326	1,326	
6	INSURANCE	6,270	6,270	
7	FUEL	2,000	2,000	
8	TRAINING AND WORKSHOPS	6,000	6,000	
9	PER DIEM	2,559	2,559	
10	LODGING	12,000	12,000	
11	DONATIONS	600	600	
12	MISCELLANEOUS EXPENSE	-	-	
13	MEALS FOR STAFF	800	800	
14				
	<b>TOTAL LEGISLATIVE</b>	<b>70,350</b>	<b>70,350</b>	-

	COMMUNITY DEVELOPMENT			
15	ADMINISTRATIVE FEES	18,000	18,000	
16	ECON. DEV.- DILAPIDATED BLDS	561,895	561,895	
17	BEAUTIFICATION	1,000	1,000	
20				
	<b>TOTAL COMMUNITY DEVELOP.</b>	<b>580,895</b>	<b>580,895</b>	-

ADMINISTRATION

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	BONUSES			
2	PAYROLL	18,300	18,300	
3	PAYROLL TAX - FICA	1,400	1,400	
4	RETIREMENT	2,847	2,847	
5	CONTRACT LABOR	1,000	1,000	
6	SUPPLIES	3,000	3,000	
7	INSURANCE	5,758	5,758	
8	FUEL	1,000	1,000	
9	LEGAL	26,000	26,000	
10	AUDIT SERVICES	14,000	14,000	
11	BOOKKEEPING SERVICES	9,216	9,216	
12	OTHER PROFESSIONAL SERVICES	9,000	9,000	
13	TRAINING AND WORKSHOPS	2,400	2,400	
14	TELEPHONE	10,800	10,800	
15	PER DIEM	1,000	1,000	
16	LODGING	4,000	4,000	
17	OFFICE SUPPLIES	2,400	2,400	
18	POSTAGE	2,600	2,600	
19	DUES AND SUBSCRIPTIONS	6,796	6,796	
20	ADVERTISING	2,000	2,000	
21	BANK CHARGES	275	275	
22	FINANCE CHARGES			
23	PENALTIES			
24	EQUIPMENT/CAPITAL IMPROV.			
25	DOG POUND	5,000	5,000	
26	REPAIRS AND MAINTENANCE	8,760	8,760	
27	LEASE MAINTENANCE	3,720	3,720	
28	CSX TRANSP. LAND LEASE	780	780	
29	MISCELLANEOUS EXPENSE	889	889	
30	MEALS FOR STAFF	-	-	
31	TAXES			
32				
	<b>TOTAL ADMINISTRATION</b>	<b>142,941</b>	<b>142,941</b>	

## POLICE

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	BONUSES	487	542	
2	PAYROLL	298,258	319,058	
3	OVERTIME	35,627	35,627	
4	PAYROLL TAX - FICA	24,591	26,187	
5	RETIREMENT	60,901	64,137	
6	PAYROLL TAX - SUTA			
7	WORKERS COMPENSATION	40,005	40,005	
8	EMPLOYEE INSURANCE	42,392	42,392	
9	CONTRACT LABOR	8,880	8,880	
10	UTILITIES	2,300	2,300	
11	SUPPLIES	4,000	4,000	
12	UNIFORMS	2,500	2,500	
13	INSURANCE	35,099	35,099	
14	FUEL	25,000	25,000	
15	TRAINING AND WORKSHOPS	4,500	4,500	
16	INMATE HOUSING	2,000	2,000	
17	VICTIM ADVOCATE EXPENSE	3,300	3,300	
18	DISPATCHING	32,910	32,910	
19	TELEPHONE	25,200	25,200	
20	PER DIEM - EMPLOYEES	2,000	2,000	
21	LODGING	2,000	2,000	
22	OFFICE SUPPLIES	1,000	1,000	
23	POSTAGE	200	200	
24	BANK CHARGES	120	120	
25	DUES AND SUBSCRIPTIONS	7,054	7,054	
26	PD EQUIPMENT	4,200	4,200	
27	EQUIPMENT/CAPITAL IMPROV.			
28	PD building renovation	100,000	100,000	
29	REPAIRS AND MAINTENANCE	30,000	30,000	
30	LEASE MAINTENANCE	2,000	2,000	
31	DONATIONS			
32	MISCELLANEOUS EXPENSE	-	-	
33	- MISC. EXP. PD REVENUE ACC	5,000	5,000	
34	MEALS FOR STAFF	275	275	
35	MOTOROLA RADIOS LEASE	6,526	6,526	
36	PD VEHICLES LOAN	10,758	10,758	
37				
	<b>TOTAL POLICE</b>	<b>819,083</b>	<b>844,770</b>	

MUNICIPAL COURT, FIRE

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
	<b>MUNICIPAL COURT</b>			
1	BONUSES	108	108	
2	PAYROLL	61,961	61,961	
3	OVERTIME	346	346	
4	PAYROLL TAX - FICA	4,698	4,698	
5	RETIREMENT	9,695	9,695	
6	WORKERS COMPENSATION	302	302	
7	EMPLOYEE INSURANCE	5,266	5,266	
8	OTHER PROF. SERVICES - SECOND JUD	2,400	2,400	
9	COURT EXPENSE	34,100	34,100	
10	INSURANCE	406	406	
11	FUEL	500	500	
12	SUPPLIES	300	300	
13	TRAINING AND WORKSHOPS	2,000	2,000	
14	LODGING	1,200	1,200	
15	PER DIEM - EMPLOYEES	700	700	
16	OFFICE SUPPLIES	500	500	
17	POSTAGE	500	500	
18	TELEPHONE	600	600	
19	BANK CHARGES	40	40	
20	DUES AND SUBSCRIPTIONS	2,436	2,436	
21	MISCELLANEOUS EXPENSE	100	100	
22				
	<b>TOTAL MUNICIPAL COURT</b>	<b>128,158</b>	<b>128,158</b>	

	FIRE			
23	BONUSES	4,554	4,554	
24	PAYROLL	2,835	2,835	
25	PAYROLL TAX - FICA	565	565	
26	RETIREMENT	441	441	
27	BONUSES FOR VOLUNTEER FIREMEN	13,000	13,000	
28	WORKERS COMPENSATION	2,968	2,968	
29	SUPPLIES	1,000	1,000	
30	UNIFORMS	5,700	5,700	
31	INSURANCE	6,777	6,777	
32	FUEL	600	600	
33	POSTAGE			
34	TELEPHONE	4,380	4,380	
35	TRAINING AND WORKSHOPS	100	100	
36	EQUIPMENT/CAPITAL IMPROV.			
37	REPAIRS AND MAINTENANCE	6,000	6,000	
38	LEASE MAINTENANCE	800	800	
39	MISCELLANEOUS EXPENSE	100	100	
40				
	<b>TOTAL FIRE</b>	<b>49,820</b>	<b>49,820</b>	



FALL FESTIVAL, BUILDING AND GROUNDS

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
	FALL FESTIVAL			
1	PAYROLL			
2	PAYROLL TAX - FICA			
3	FALL FEST. - SUPPLIES, VENDORS			
4				
	<b>TOTAL FALL FESTIVAL</b>	-	-	-

	BUILDING AND GROUNDS			
5	BONUSES	54	54	
6	PAYROLL	15,587	24,939	
7	OVERTIME	156	249	
8	PAYROLL TAX - FICA	1,208	1,931	
9	RETIREMENT	2,450	3,919	
10	WORKERS COMPENSATION	249	249	
11	UTILITIES	18,500	18,500	
12	UTILITIES - LIBRARY	8,000	8,000	
13	SUPPLIES	200	200	
14	EQUIPMENT/CAPITAL IMPROV.			
15	PEST CONTROL	2,500	2,500	
16	REPAIRS AND MAINTENANCE	25,500	25,500	
17	BEAUTIFICATION			
18				
	<b>TOTAL BUILD. AND GROUNDS</b>	<b>74,404</b>	<b>86,041</b>	-

LOCAL H+A TAX FUND

		Budget FY2022	Revision 1 Budget FY2022	Notes
	<b>REVENUES</b>			
1	LOCAL HOSPITALITY TAX	21,000	21,000	
2	LOCAL ACCOMODATIONS TAX			
3				
	<b>TOTAL REVENUES</b>	<b>21,000</b>	<b>21,000</b>	

	<b>EXPENDITURES</b>			
4	MATERIALS AND SUPPLIES	2,000	2,000	
5	BEAUTIFICATION	1,500	1,500	
6	REPAIRS AND MAINTENANCE:			
7	- Bull Durham Bdg repairs	17,500	17,500	
	<b>TOTAL EXPENDITURES</b>	<b>21,000</b>	<b>21,000</b>	

OPERATION AND MAINTENANCE REVENUE

	REVENUES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	GRANTS			
2	NON-OPERATING GRANTS	750,000	750,000	
3	WATER SALES	549,088	549,088	
4	SEWER SALES	659,728	659,728	
5	IMPACT FEES	600	600	
6	RECONNECT FEES	6,000	6,000	
7	ACCOUNT ESTABLISHMENT FEES	180	180	
8	PENALTIES	24,176	24,176	
9	RETURNED CHECK FEES	210	210	
10	INTEREST INCOME - BANK ACCTS	80	80	
11	INTEREST INCOME - OTHER INVEST.	10	10	
12	MISC. INCOME			
13	LAND RENTAL INCOME:			
14	VERIZON LEASE	7,260	7,260	
15	HUNTING LEASE	12,150	12,150	
16	SPAYFIELD LEASE	2,400	2,400	
17	PROCEEDS FROM SALE OF ASSETS			
18	FEMA CDL	387,028	387,028	
19	SRF LOAN			
	<b>TOTAL REVENUES</b>	<b>2,398,910</b>	<b>2,398,910</b>	-

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	BONUSES	596	596	
2	PAYROLL	401,352	401,352	
3	OVERTIME	3,894	3,894	
4	PAYROLL TAX - FICA	30,157	30,157	
5	RETIREMENT	63,056	63,056	
6	WORKERS COMPENSATION	20,238	20,238	
7	EMPLOYEE INSURANCE	50,568	50,568	
8	CONTRACT LABOR	2,000	2,000	
9	UTILITIES	96,000	96,000	
10	SUPPLIES	15,000	15,000	
11	UNIFORMS	11,800	11,800	
12	CHEMICALS	16,000	16,000	
13	LAB. ANALYSIS	18,900	18,900	
14	INSURANCE	28,684	28,684	
15	FUEL	13,000	13,000	
16	ADMINISTRATIVE FEES	47,142	47,142	
17	LEGAL	26,000	26,000	
18	AUDIT SERVICES	12,000	12,000	
19	BOOKKEEPING SERVICES	9,216	9,216	
20	CONSULTING - WWTP			
21	OTHER PROFESSIONAL SERVICES	15,000	15,000	
22	TRAINING AND WORKSHOPS	3,500	3,500	
23	TELEPHONE	11,000	11,000	
24	PER DIEM - EMPLOYEES	500	500	
25	LODGING	4,000	4,000	
26	OFFICE SUPPLIES	2,400	2,400	
27	POSTAGE	3,180	3,180	
28	FRANCHISE FEE	61,999	61,999	
29	DHEC PERMITS	14,410	14,410	
30	DUES AND SUBSCRIPTIONS	1,962	1,962	
31	ADVERTISING	2,000	2,000	
32	BANK CHARGES	500	500	
33	FINANCE CHARGES			
34	EQUIPMENT/CAPITAL IMPROV.			
35	WATER SYSTEM IMPROVEMENTS	625,683	625,683	
36	TOWN'S MATCH WATER SYSTEM	37,500	37,500	
37	SAFETY	2,000	2,000	
38	REPAIRS AND MAINTENANCE	180,000	180,000	
39	LEASE MAINTENANCE	3,720	3,720	
40	EQUIPMENT RENTAL	500	500	

WATER AND WASTEWATER

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
41	ENGINEERING	77,175	77,175	
42	ENGINEERING W&S STUDY			
43	MISCELLANEOUS EXPENSE	2,500	2,500	
44	MEALS FOR STAFF			
45	DRUG TEST	1,000	1,000	
46	INTEREST ON REVENUE BOND	70,189	70,189	
47	INTEREST ON JCB BACKHOE	30	30	
48	PRINCIPAL ON REVENUE BOND	255,000	255,000	
49	PRINCIPAL ON JCB BACKHOE	3,577	3,577	
50				
	<b>TOTAL WATER AND WASTEWATE</b>	<b>2,244,928</b>	<b>2,244,928</b>	<b>-</b>

## STREETS 60% General Fund/ 40% OM Fund

	EXPENDITURES	Budget FY2022	Revision 1 Budget FY2022	Notes
1	BONUSES	54	54	
2	PAYROLL	23,920	23,920	
3	OVERTIME	359	359	
4	PAYROLL FALL FESTIVAL	500	500	
5	PAYROLL TAX - FICA	1,763	1,763	
6	RETIREMENT	3,778	3,778	
7	WORKERS COMPENSATION	5,266	5,266	
8	EMPLOYEE INSURANCE	5,266	5,266	
9	CONTRACT LABOR		3,000	
10	UTILITIES - STREET LIGHTS	63,600	63,600	
11	UTILITIES - STREET SIGNS	1,380	1,380	
12	SUPPLIES	2,500	2,500	
13	CHEMICALS	1,000	1,000	
14	INSURANCE	6,568	6,568	
15	FUEL	9,000	9,000	
16	EQUIPMENT/CAPITAL IMPROV.			
17	REPAIRS AND MAINTENANCE	21,000	21,000	
18	DECORATIONS	2,000	2,000	
19	EQUIPMENT RENTAL	2,000	2,000	
20	MISCELLANEOUS EXPENSE	1,000	1,000	
21	LAWNMOWERS LOAN			
22				
	<b>TOTAL STREETS</b>	<b>150,954</b>	<b>153,954</b>	

REFUSE FUND

		Budget FY2022	Revision 1 Budget FY2022	Notes
	<b>REVENUES</b>			
1	REFUSE COLLECTION	115,920	115,920	
2	INTEREST ON BANK ACCOUNTS	30	30	
3				
	<b>TOTAL REVENUES</b>	<b>115,950</b>	<b>115,950</b>	-

	<b>EXPENDITURES</b>			
4	PAYROLL	12,200	12,200	
5	PAYROLL TAX - FICA	933	933	
6	RETIREMENT	1,898	1,898	
7	REFUSE DISPOSAL	83,589	83,589	
8	YARD WASTE DISPOSAL	3,600	3,600	
9	MATERIALS AND SUPPLIES			
10	INSURANCE	679	679	
11	FUEL	500	500	
12	AUDIT SERVICES	3,000	3,000	
13	BOOKKEEPING SERVICES	4,608	4,608	
14	BANK CHARGES	105	105	
15	REPAIRS & MAINTENANCE	4,500	4,500	
16	MISCELLANEOUS EXPENSE	338	338	
18				
	<b>TOTAL EXPENDITURES</b>	<b>115,950</b>	<b>115,950</b>	-