



2021/2022 PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by \$3,364 which is a 5.33 percent increase from last year's budget, and of that amount \$1,156 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Rate Comparison	2021-2022	2020-2021
Property Tax Rate:	\$0.143265/100	\$0.140088/100
No-Hew-Revenue Tax Rate:	\$0.136524/100	\$0.142377/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.138423/100	\$0.144577/100
Voter-Approval Tax Rate:	\$0.143267/100	\$0.149637/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of East Mountain secured by property taxes: \$0

CITY OF EAST MOUNTAIN
Proposed Budget 2021/2022

	General		Police/Courts		TOTAL General/Police/Courts		General/Police/Courts
	10/1/20 - 8/7/21 Actual	2020/2021 Budget	10/1/20 - 8/7/21 Actual	2020/2021 Budget	10/1/20 - 8/7/21 Total Actual	2020/2021 Total Budget	2021/2022 Proposed Budget
<u>Balance on acct as of 8/7/2021:</u>							
<u>\$83,917.14</u>							
Ordinary Income/Expense							
Income							
Community Center Rental	350.00	200.00	0.00		350.00	200.00	200.00
Court Fines/Fees	0.00	-0.00	27,024.62	129,645.31	27,024.62	129,645.31	50,000.00
Disbursement	0.00	0.00	0.00		0.00	0.00	0.00
Franchise Fees	14,293.93	11,700.00	0.00		14,293.93	11,700.00	11,700.00
Interest Earned	51.19	0.00	0.00		51.19	0.00	0.00
Inv-Pmts	38,797.27	38,301.00	0.00		38,797.27	38,301.00	38,301.00
Miscellaneous Income/CARES-Act	0.00	0.00	40,504.73		40,504.73	0.00	0.00
Open Records Request	2.75		0.00		2.75	0.00	0.00
Permit and Tax Fees	2,200.00		0.00		2,200.00	0.00	2,200.00
Property Taxes	58,823.71	50,101.92	0.00		58,823.71	50,101.92	66,483.71
Refunds, Overpayments	0.00	0.00	0.00		0.00	0.00	0.00
Right of Way Fees							
General	859.44	900.00	0.00		859.44	900.00	860.00
Total Right of Way Fees	859.44	900.00	0.00		859.44	900.00	860.00
Sales Tax Revenue	0.00	0.00	0.00		0.00	0.00	0.00
Total Income	115,378.29	101,202.92	67,529.35	129,645.31	182,907.64	230,848.23	169,744.71
Expense							
ACH Debit	0.00	0.00	0.00		0.00	0.00	0.00
Advertising & Promotions	0.00		537.27		537.27	0.00	200.00
Bank Fees	0.00	0.00	0.00		0.00	0.00	0.00
Bldg Maintenance	404.83	1,000.00	0.00		404.83	1,000.00	1,000.00
Bldg Maintenance - Supplies	0.00	100.00	0.00		0.00	100.00	100.00
CC Lease Equipment	616.08	650.00	0.00		616.08	650.00	0.00
Contract Labor							
Bldg Maintenance - Labor	0.00		0.00	0.00	0.00	0.00	0.00
Cleaning	0.00	800.00	0.00	800.00	0.00	1,600.00	0.00
Mowing	1,791.99	1,000.00	0.00		1,791.99	1,000.00	0.00
Streets	4,113.13	4,000.00	0.00		4,113.13	4,000.00	4,000.00
Contract Labor - Other	0.00		0.00	0.00	0.00	0.00	0.00
Total Contract Labor	5,905.12	5,800.00	0.00	800.00	5,905.12	6,600.00	4,000.00
Court Expenses	0.00		1,525.00	2,000.00	1,525.00	2,000.00	2,000.00
Driver's License Holds	0.00	0.00	0.00		0.00	0.00	0.00
Dues, Fees, Subscriptions							0.00
Bond - City Official	92.50	89.00	0.00		92.50	89.00	100.00
Dues, Fees, Subscriptions - Other	120.00	500.00	731.90	635.00	851.90	1,135.00	2,000.00
Total Dues, Fees, Subscriptions	212.50	589.00	731.90	635.00	944.40	1,224.00	2,100.00
Education and Training	0.00	0.00	1,152.00	350.00	1,152.00	350.00	1,500.00
Election Account	0.00	1,000.00	0.00		0.00	1,000.00	1,000.00
Employee Benefits Pool	0.00	8,148.00	0.00	12,882.57	0.00	21,030.57	14,952.00
Fire Department Equipment	0.00	0.00	0.00		0.00	0.00	0.00
Insurance, Property	0.00	0.00	0.00		0.00	0.00	0.00
Interchange	0.00	0.00	0.00		0.00	0.00	0.00
Legal/Professional Services							0.00
Attorney Fees	0.00	0.00	0.00		0.00	0.00	0.00
Total Legal/Professional Services	0.00	0.00	0.00		0.00	0.00	0.00
Mayor Stipend	8,000.00	9,600.00	0.00		8,000.00	9,600.00	9,600.00
Merchant Fees	0.00	900.00	0.00		0.00	900.00	0.00
Mileage - Travel reimbursement	0.00		93.84	334.00	93.84	334.00	1,000.00
Miscellaneous	0.00	0.00	0.00		0.00	0.00	0.00
Municipal Judge	0.00		1,000.00	3,000.00	1,000.00	3,000.00	3,000.00
Office Supplies	42.00		272.64	1,600.00	314.64	1,600.00	1,000.00
Payroll Expenses							0.00
941 IRS Qtr Tax Payment	0.00	0.00	0.00	6,599.88	0.00	6,599.88	6,143.85
Payroll Expenses - Other	0.00		41,677.88	71,350.00	41,677.88	71,350.00	66,420.00
Total Payroll Expenses	0.00	0.00	41,677.88	77,949.88	41,677.88	77,949.88	72,563.85
Planning and Zoning	0.00	0.00	0.00		0.00	0.00	0.00
Police Department							
Auto	0.00		823.53	10,000.00	823.53	10,000.00	5,876.00
Equipment Purchased	0.00		10,145.00	3,500.00	10,145.00	3,500.00	3,500.00
Fuel	0.00		698.51	2,500.00	698.51	2,500.00	5,200.00
Uniforms	0.00		0.00	1,000.00	0.00	1,000.00	1,000.00

**CITY OF EAST MOUNTAIN
Proposed Budget 2021/2022**

	General		Police/Courts		TOTAL General/Police/Courts		General/Police/Courts
	10/1/20 - 8/7/21 Actual	2020/2021 Budget	10/1/20 - 8/7/21 Actual	2020/2021 Budget	10/1/20 - 8/7/21 Total Actual	2020/2021 Total Budget	2021/2022 Proposed Budget
<u>Balance on acct as of 8/7/2021:</u>							
<u>\$63,917.14</u>							
Total Police Department	0.00		11,667.04	17,000.00	11,667.04	17,000.00	21,200.00
Postal Expenses	0.00		145.70	400.00	145.70	400.00	600.00
Professional Fees							0.00
Accounting	0.00	1,000.00	0.00		0.00	1,000.00	0.00
Legal	40,525.12	40,000.00	200.00		40,725.12	40,000.00	0.00
Total Professional Fees	40,525.12	41,000.00	200.00		40,725.12	41,000.00	0.00
Reimbursement	0.00	0.00	0.00		0.00	0.00	0.00
Retirement	0.00	1,283.00	6,462.45	8,438.18	6,462.45	9,721.18	7,678.15
Road Maintenance and Repairs							0.00
Road Repair	0.00	0.00	0.00		0.00	0.00	0.00
Road Maintenance and Repairs - Other	29,933.33	31,132.92	0.00		29,933.33	31,132.92	21,901.71
Total Road Maintenance and Repairs	29,933.33	31,132.92	0.00		29,933.33	31,132.92	32,000.00
State Comptroller Court Fees	0.00	0.00	3,237.22	2,010.00	3,237.22	2,010.00	4,000.00
Tax Collections							0.00
Gregg Co. Appraisal Dist.	14.04	0.00	0.00		14.04	0.00	30.00
Upshur Co. Appraisal Dist.	1,122.61	0.00	0.00		1,122.61	0.00	1,422.00
Total Tax Collections	1,136.65	0.00	0.00		1,136.65	0.00	1,452.00
Telephone/Internet	0.00		1,184.66	1,420.68	1,184.66	1,420.68	1,421.00
TML IEBP	0.00	0.00	0.00		0.00	0.00	0.00
Travel Expense	0.00		0.00	825.00	0.00	825.00	1,000.00
Water System							0.00
Maintenance Repairs	0.00	0.00	0.00		0.00	0.00	0.00
Water Main Relocation	0.00	0.00	0.00		0.00	0.00	0.00
Total Water System	0.00	0.00	0.00		0.00	0.00	0.00
Total Expense	86,775.63	101,202.92	69,887.40	129,645.31	156,663.03	230,848.23	169,744.71
Net Ordinary Income	28,602.66	0.00	-2,358.05	0.00	26,244.61	0.00	0.00
Other Income/Expense							
Other Expense							
Covid 19 Wages	0.00		2,447.68		2,447.68	0.00	0.00
Total Other Expense	0.00		2,447.68		2,447.68	0.00	0.00
Net Other Income	0.00		-2,447.68		-2,447.68	0.00	0.00
Net Income	28,602.66	0.00	-4,805.73	0.00	23,796.93	0.00	0.00

CITY OF EAST MOUNTAIN Proposed Budget 2021/2022

	Water	Water
<u>Balance on account as of 8/7/2021:</u> <u>\$77,363.92</u>	10/1/2020 - 8/07/2021 Actual	2020/2021 Budget
		2021/2022 Proposed Budget
Ordinary Income/Expense		
Income		
ACH Fee for Auto Draft on Water	606.00	600.00
CC Transaction Fee	1,378.65	0.00
Grants	0.00	0.00
Franchise Fees	0.00	2,500.00
Interest Earned	43.85	90.00
Late Fee on Water Bill	7,110.00	0.00
Misc. Transfer from Reserve for Test Well	48,200.00	0.00
Recording Fee Income ROW	1,320.00	0.00
Refunds, Overpayments	79.43	0.00
Sales Tax on Trash Service	7,654.22	8,702.06
Trash Service	106,285.04	125,910.00
Water Bore Income	1,850.00	
Water Revenue		
Tap Fee - New Meter	30,225.00	0.00
Water @ Riser	2,431.86	0.00
Water Connect Fee	7,900.00	0.00
Water Sales	283,218.97	355,535.04
Water Revenue - Other	0.00	0.00
Total Water Revenue	323,775.83	355,535.04
Total Income	498,303.02	492,737.10
Expense		
Advertising & Promotions	343.50	500.00
Answering Service	1,050.61	1,400.00
Bank Adjustments	0.00	0.00
Bldg Maintenance	903.00	1,500.00
Bldg Maintenance - Supplies	0.00	0.00
CC Lease Equipment	474.30	1,000.00
Charge Back Fee	-295.49	0.00
Computer Expense		
Software	302.50	500.00
Computer Expense - Other	0.00	0.00
Total Computer Expense	302.50	500.00
Contract Labor		
Bldg Maintenance - Labor	2,338.15	2,500.00
Cleaning	0.00	800.00
Mowing	600.00	3,600.00
Streets	0.00	0.00
Contract Labor - Other	540.00	51,000.00
Total Contract Labor	3,478.15	57,900.00
Dues, Fees, Subscriptions		
Bond - City Official	71.00	100.00

**CITY OF EAST MOUNTAIN
Proposed Budget
2021/2022**

	Water		Water
	10/1/2020 - 8/07/2021 Actual	2020/2021 Budget	2021/2022 Proposed Budget
<u>Balance on account as of 8/7/2021:</u>			
<u>\$77,363.92</u>			
Dues, Fees, Subscriptions - Other	1,967.68	0.00	2,600.00
Total Dues, Fees, Subscriptions	2,038.68	100.00	2,700.00
Education and Training	375.00	1,540.00	500.00
Election Account	0.00	1,200.00	1,200.00
Employee Benefits Pool	0.00	8,148.00	7,476.00
Event Expenses	231.00		500.00
Grants - Infrastructure	0.00	0.00	106,671.85
Insurance, Property	4,752.84	5,000.00	5,450.00
Legal Fees	0.00	0.00	0.00
Legal/Professional Services			
Bookkeeping	0.00	0.00	0.00
Legal/Professional Services - Other	0.00	0.00	0.00
Total Legal/Professional Services	0.00	0.00	0.00
Mayor Stipend	0.00	0.00	0.00
Merchant Fees	0.00	1,200.00	0.00
Mileage - Travel reimbursement	850.87	2,735.00	1,000.00
Miscellaneous	-11.89	0.00	0.00
Office Supplies	1,113.25	2,000.00	1,500.00
Payroll Expenses			
941 IRS Qtr Tax Payment	396.79	3,270.78	3,270.78
TMRS	19.98		
Payroll Expenses - Other	34,856.38	35,360.00	37,910.00
Total Payroll Expenses	35,273.15	38,630.78	41,180.78
Planning and Zoning	0.00	6,000.00	5,000.00
Postal Expenses	2,835.56	2,400.00	3,200.00
Professional Fees			
Accounting	630.00	1,000.00	500.00
Legal	4,100.00	5,000.00	30,000.00
Professional Fees - Other	0.00	0.00	0.00
Total Professional Fees	4,730.00	6,000.00	30,500.00
Recording Fees			
Gregg Co.	210.00		1,000.00
Upshur Co.	420.00		1,000.00
Total Recording Fees	630.00		
Refunds/Overpayments	0.00	0.00	0.00
Retirement	4,501.54	4,753.00	4,382.40
Security System	0.00	0.00	0.00
Tax Collections			
Gregg Co. Appraisal Dist.	0.00	0.00	0.00
Upshur Co. Appraisal Dist.	0.00	0.00	0.00
Sales Tax-Trash Service	0.00	0.00	9,128.50
Total Tax Collections	0.00	0.00	9,128.50

**CITY OF EAST MOUNTAIN
Proposed Budget
2021/2022**

	Water		Water
	10/1/2020 - 8/07/2021 Actual	2020/2021 Budget	2021/2022 Proposed Budget
<u><i>Balance on account as of 8/7/2021:</i></u>			
	<u>\$77,363.92</u>		
Telephone/Internet			
Office Cell Phone	0.00	550.55	550.55
Telephone/Internet - Other	7,723.09	9,000.00	9,000.00
Total Telephone/Internet	<u>7,723.09</u>	<u>9,550.55</u>	<u>9,550.55</u>
Temp Services	0.00	0.00	0.00
TML IEBP	0.00	542.55	0.00
Travel Expense	258.49	2,735.00	500.00
Utilities			
Building Security	0.00	0.00	0.00
Electricity	26,922.42	28,002.36	30,000.00
Gas	1,494.86	616.20	2,000.00
Trash Collection	93,452.90	100,804.92	111,780.00
Utilities - Other	0.00	0.00	0.00
Total Utilities	<u>121,870.18</u>	<u>129,423.48</u>	<u>143,780.00</u>
Water Cass Certification	133.56	130.00	150.00
Water Chemicals	2,325.35	4,000.00	3,000.00
Water Supplies	4,050.27	11,000.00	11,000.00
Water System			
Capital Improvements	59,518.01	87,450.98	74,622.55
Maintenance Repairs	12,230.66	10,000.00	20,000.00
New Tap			
New Tap Short Side	1,400.00		
New Tap - Other	12,851.69		
Total New Tap	<u>14,251.69</u>		
Water Leak Repairs	29,329.47	26,000.00	30,000.00
Water Main Relocation	0.00	0.00	0.00
Water System Contract	42,500.00	51,000.00	51,000.00
Water System Fee	1,729.70	1,900.00	1,800.00
Water Testing			
Ana Lab Results	0.00	1,680.00	1,680.00
Water Samples	838.00	2,875.80	2,875.80
Water Testing - Other	90.00	0.00	100.00
Total Water Testing	<u>928.00</u>	<u>4,555.80</u>	<u>4,655.80</u>
Water System - Other	2,557.00	4,000.00	3,000.00
Total Water System	<u>163,044.53</u>	<u>184,906.78</u>	<u>185,078.35</u>
Water Well Repairs	7,105.18	5,000.00	8,000.00
Water Wells			
Test Well	92,875.00		0.00
Well Telephone	1,488.32	3,441.96	3,441.96
Water Wells - Other	0.00	0.00	0.00
Total Water Wells	<u>94,363.32</u>	<u>3,441.96</u>	<u>3,441.96</u>
Total Expense	<u>464,450.54</u>	<u>492,737.10</u>	<u>597,890.39</u>

**CITY OF EAST MOUNTAIN
Proposed Budget
2021/2022**

	Water		Water
	10/1/2020 - 8/07/2021 Actual	2020/2021 Budget	2021/2022 Proposed Budget
<u>Balance on account as of 8/7/2021:</u>			
<u>\$77,363.92</u>			
Net Ordinary Income	33,852.48	0.00	
Other Income/Expense			
Other Income			
interest income	8.15		
Sales Tax Discounts	39.24		
Total Other Income	47.39		
Other Expense			
Covid 19 Wages	654.08		
Total Other Expense	654.08		
Net Other Income	-606.69		
Net Income	<u>33,245.79</u>	<u>0.00</u>	<u>0.00</u>