

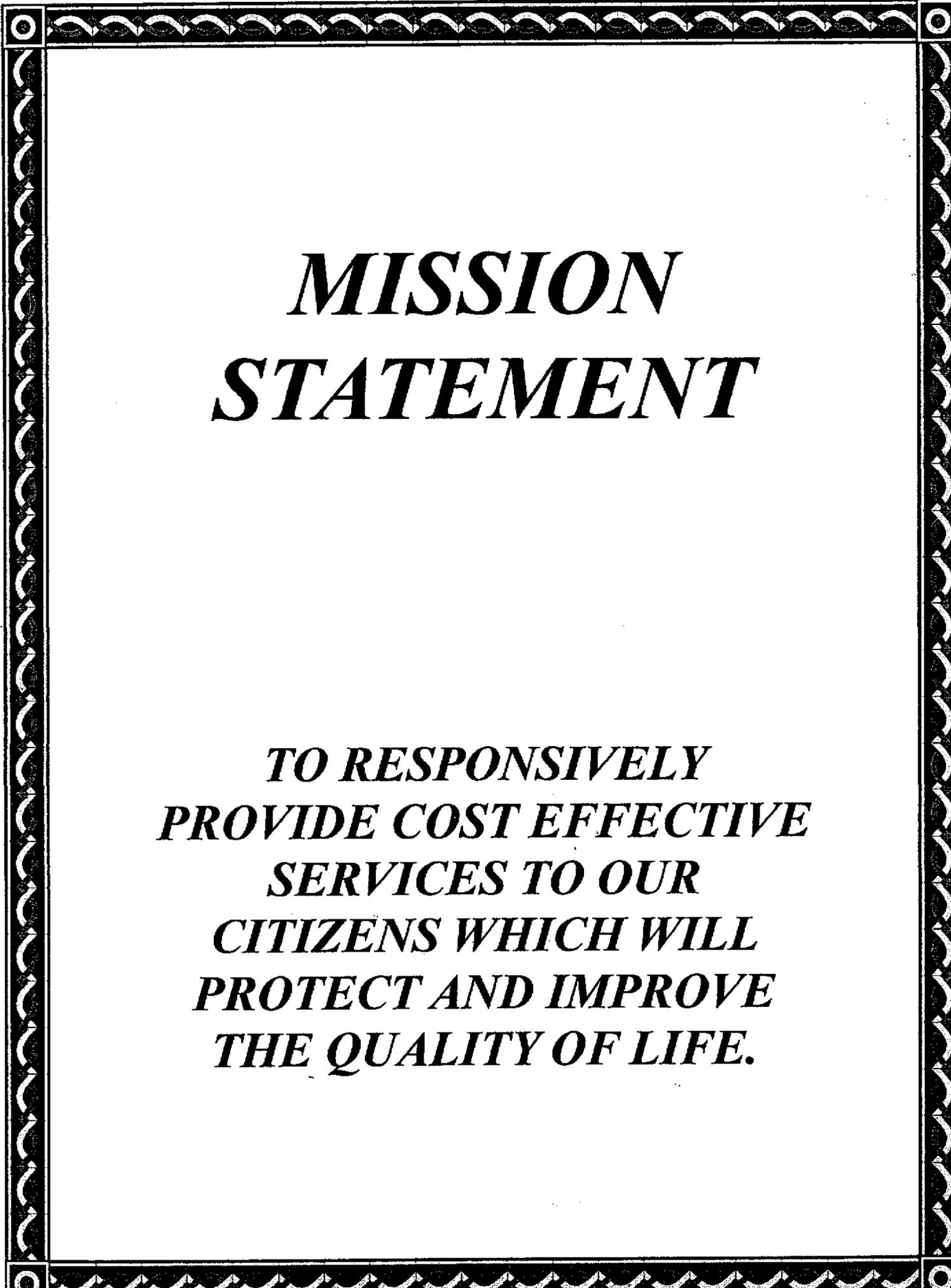


Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

*The
Municipal
Capital and Operating
Proposed Budget
Fiscal Year*

2017-18



MISSION STATEMENT

***TO RESPONSIVELY
PROVIDE COST EFFECTIVE
SERVICES TO OUR
CITIZENS WHICH WILL
PROTECT AND IMPROVE
THE QUALITY OF LIFE.***

TABLE OF CONTENTS

1. BUDGET MESSAGE	1
2. ORGANIZATION	
A. The Organization	7
B. Mayor	8
C. City Council	9
D. City Manager	10
E. City Attorney	11
2. BUDGET ORDINANCE	12
3. REVENUE	
A. Total Revenue	16
B. General Fund	18
C. Powell Bill Fund	22
D. Water & Sewer Fund	23
E. Electric Fund	25
4. EXPENDITURES	
A. Budgeted Expenditures	27
B. General Fund	
(1) City Manager/Clerk	29
(2) Human Resources	31
(3) Finance	33
(4) General Expense	35
(5) General Debt-Service	38
(6) Police	39
(7) Fire	42
(8) Public Works	45
(9) Street Maintenance	47
(10) Equipment Services	49
(11) Solid Waste	51
(12) General Services	53
(13) Planning & Zoning	55
(14) Bus. & Comm. Development	57
(15) Parks & Recreation	59
(16) Total General Fund	60

B. Powell Bill Fund	61
C. Water & Sewer Fund	
(1) Water Treatment Plant	62
(2) Distribution and Collection	65
(3) Wastewater Treatment Plant	67
(4) Water & Sewer Intangibles	70
(5) Total Water & Sewer Fund	71
D. Electric Fund	
(1) Electric Department	72
5. OTHER	
A. Capital Outlay	75
B. Financial Plan 8 Year	80
B. Glossary	86

CITY OF LINCOLNTON

CITY COUNCIL
Ed L. Hatley, Mayor
Martin A. Eaddy, Mayor Pro-Tem
David M. Black
Roby D. Jetton
Tim Smith



CITY MANAGER
Steve Zickefoose
szickefoose@lincolntonnc.org
CITY CLERK
Donna C. Flowers, CMC
donnaflowers@ci.lincolnton.nc.us
CITY ATTORNEY
Thomas J. Wilson, Jr.

June 1, 2017

BUDGET MESSAGE

**TO: Mayor and City Council Members
City of Lincolnton, North Carolina**

Dear: Mayor & City Council Members:

Enclosed for your consideration is the proposed operating budget for the City of Lincolnton for fiscal year 2017-2018. The budget includes four major funds, and totals \$26,981,049.

A public hearing will be held at the June City Council meeting to receive comments and questions from the general public regarding the proposed budget. The budget must be adopted by July 1, 2017. City Council may have as many budget work sessions as they choose leading up to the July 1st deadline.

The City Manager will be available leading up to the adoption of the budget to answer any questions from City Council or the public. A copy of the budget will be kept on file in the City Clerk's office up until its adoption.

June 1, 2017

I. GENERAL FUND

The proposed General Fund budget is \$11,038,040. The General Fund contains the majority of city services, including public safety, solid waste, street, finance, planning and zoning, recreation, business and community development, and the human resources and city manager/city clerk's office. The General Fund budget as proposed will allow the city to continue providing the level of services that we have provided for our citizens for many years.

The Lincoln County Tax Department is projecting a slight increase in real property valuations for the City. I am recommending a tax rate of 55 cents, which is the same rate for 2016-17.

The current fiscal year budget estimated sales tax revenue to be \$2,800,000.00. This is a five percent increase over the prior year. Sales tax revenues to date are slightly ahead of that projection. For budgeting purposes, I suggest that we adjust the projection to \$2,820,000. Another large source of revenue in the General Fund will be franchise tax, which is estimated to be \$850,000.00. Other revenues in the General Fund include contributions for administrative purposes from the Water and Sewer and Electric Funds. We also receive a payment in-lieu of taxes from these funds totaling an approximate \$400,000.00.

The City will continue to receive revenue from ABC sales, concessions from recreation related activities, and a reimbursement for providing a school resource officer to Lincolnton High School and Asbury Learning Center.

There are new fees to be considered for 2017-18 related to special events. A baseline of services provided at no cost for special events has been established. Needs above the baseline are subject to the new special events fees. Alive After Five, Apple Festival, Hog Happening and Winefest are grandfathered at the 2015-16 hours of operation and attendance.

It is recommended that the City appropriate \$785,301 from the General Fund fund balance. This is a decrease of \$264,000 from 2016-17. The City still maintains a healthy fund balance percentage. However, we must continue reversing the trend of utilizing fund balance proceeds for day to day operations.

In prior years, the biggest issue facing the General Fund was the rising cost of health insurance. Rates were increasing 30% or more each year. The City accomplished a major goal in 2015-16 when the decision was made to join the North Carolina State Health Plan. The premium costs under the NCSHP are much more stable than our

June 1, 2017

previous rates with the North Carolina League of Municipalities. In addition, the City is now a part of the State pool, which means that the risk of rate increases due to the number of claims has minimal impact.

The City continues to pay for dependent coverage for employees hired prior to 2012. The cost for this is \$260,000.00 and impacts approximately 80 employees.

The capital items recommended in the budget total \$592,000.00. We have a large number of service vehicles that are well past their useful life. The plan is to participate in a pilot vehicle fleet maintenance leasing program. This program will reduce maintenance costs, debt service costs and also provide GPS services on all vehicles. The remainder of the capital items is for operational equipment and building improvements.

The proposed budget reflects the reduction of three positions. Two are Solid Waste positions that are no longer needed because of using automated garbage trucks. One position is an administrative position for which the duties are being absorbed through reorganization. These positions are vacant and will not result in a reduction in force action.

Council approved a midyear implementation the Pay and Class Study recommendations in 2016-17. This corrected the “compression” problem due to years of service and also made our salary grades competitive with the marketplace. I am proposing a \$400 per employee onetime bonus for all full time employees. In addition, other employee benefit improvements including on call compensation, longevity pay, service supplements, overtime calculations and holiday schedule are included.

Department heads were asked to identify needs within their respective areas. These items were presented in the budget discussions with Council. In addition to reviewing these requests, I have used a zero based budget approach to reducing operational budget line items \$345,000. The resulting budget is a compromise between adjusting line items for requested additional needs versus determined actual needs.

II. OCCUPANCY TAX FUND

The Occupancy Tax fund is no longer included in the City’s operating budget and is reported as a component for reporting purposes only. The six member board that was created by City Council has full authority to appropriate the funds as they see fit. All the requirements of the initial enabling legislation are still be in effect for the Tourism Authority to comply with.

June 1, 2017

III. POWELL BILL FUND

The proposed Powell Bill Fund is \$311,300.00. These funds will be used to continue our traditional street and sidewalk repairs. There is approximately \$560,000 of fund balance in this fund. A portion of this may be needed to address possible cost overruns for the Generals Boulevard Intersection Project as well as to make necessary repairs due to drainage issues on the Rail Trail. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities meet their street related needs.

IV. WATER AND SEWER FUND

The proposed Water and Sewer Fund is \$7,839,995. This fund is made up of four departments. These include Water Treatment Plant, Distribution and Collection, Waste Water Treatment Plant, and Intangibles.

The Water and Sewer Fund had stabilized since the closing of Mohican Mills. As you know, water and sewer rates were adjusted to account for the revenue loss. However, we are now faced with another major revenue loss (\$870,000) from the relocation of South Fork Industries to Maiden. In order to balance this fund without incurring rate increases, several changes are being made. Operational expenditures are being reduced \$313,000 through a zero based budget process. Revenue projections are being adjusted to minimize estimate versus actual variations. One time capital expenditures will be paid for from the healthy water and sewer fund balance.

The challenge of finding a large water customer for the Water and Sewer fund will continue to be a priority. The city is working with LEDA and the Chamber of Commerce on a regular basis to identify potential customers. There is a requirement to be able to cover operating costs from generated revenues for the Water and Sewer Fund. While there is a healthy fund balance of \$3,900,000, this can only be used for capital expenditures.

V. ELECTRIC FUND

The electric fund continues to be very stable due to recent rate restructuring by Electricities. As a result, no change in rates to our customers is recommended.

Please remember that the City made a commitment to the North Carolina Local Government Commission that we will raise rates three percent above the annual rate increase. Based on this, we have a five percent cushion before an adjustment would be mandated. This will be the third year in several years that the City has not had to raise electric rates for our customers.

June 1, 2017

Major expenses in the Electric Fund other than the purchase of electricity, will include transformers for \$60,000 and substation improvements at \$180,000.00. There may be a need for additional funds to complete the downtown utility work being done for the residential construction project, as well as for the General Boulevard Intersection project. If so, fund balance will be used for those.

The city continues to have an efficiently operated electric department. Electricities is a very good partnership for the City. The western agency is in a much better financial condition due to restructuring of debt, making the outlook for future rate reductions highly probable. Electricities has provided thousands of dollars in grants to the City for projects such as development of the website and the strategic plan. While electricity is not the revenue generator it was many years ago, I still feel we provide a very reliable service at a reasonable price for our customers. The City was successful a few years ago in persuading the Super Wal-Mart to stay on our system, and we also serve the Hampton Inn. We need to continue to pursue any additional large customers when the opportunity presents itself.

The total proposed Electric Fund is \$7,791,714.00. The projected fund balance is \$2,800,000, or 37% of the operating budget.

VI. SUMMARY

The budget process this year uses the City's strategic plan as a core for planning present and future needs. Four goals were identified:

- 1) Improve Infrastructure
- 2) Employee Benefits
- 3) Downtown Development
- 4) Improve Recreational Opportunities

Directors were asked to identify needs, both present and future. A ten year plan is being developed so that long range goals can be identified and monitored as part of the budget process. The budget process was very collaborative, which resulted in helpful dialogue between directors and council members.

The goals listed above are being used as a tool to assist in determining priorities for available funds and to plan for future needs.

On a positive note, savings realized by joining the State Health Plan have provided opportunities to fund immediate needs as well as planning for the future. I have also used a zero based budget approach in reviewing all line items for possible adjustments.

BUDGET MESSAGE – 2017-18

June 1, 2017

I want to especially thank the city staff for all of their hard work in assisted with the budget process. They understand the challenges we are facing and have been as conservative as possible in identifying needs. I want to also thank the Mayor and City Council for your support to the city staff. The budget process requires a team that is willing and able to work together. The City is fortunate to have such dedicated employees and leadership.

In conclusion, I am recommending a \$26,991,049.00 operating budget for fiscal year 2017-18 for the City of Lincolnton. This is less than 2016-17 due to major capital projects that were in last year's budget and reductions to the operating expenses in the general funds and water and sewer fund.

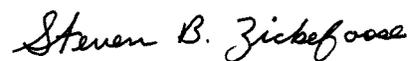
Some projects are in process and will not be completed during the 2016-17 budget year. These projects will be added as an amendment in 2017-18.

The budget includes funding to begin the process of working toward meeting the four goals identified as part of the strategic plan. This will be an ongoing challenge. I believe that great strides have been made in providing cost effective services to our citizens.

I want to personally thank the Mayor and Council for allowing staff the opportunity to participate in such an open budget process. In closing, I respectfully submit this budget for consideration.

I am available to answer any questions that you may have.

Sincerely,



Steven B. Zickefoose, MBA
City Manager

THE ORGANIZATION

EDWARD L. HATLEY, JR., MAYOR
TIM SMITH, CITY COUNCIL, WARD ONE
DAVID M BLACK, CITY COUNCIL, WARD TWO
MARTIN A. EADDY, CITY COUNCIL, WARD THREE
ROBY D. JETTON, CITY COUNCIL, WARD FOUR

APPOINTED OFFICIALS

CITY MANAGER, STEVE ZICKEFOOSE
CITY ATTORNEY, THOMAS J. WILSON, JR.

STAFF

DONNA C. FLOWERS, ASSISTANT TO CITY MANAGER/
CITY CLERK
RITCHIE HAYNES, ASSISTANT CITY MANAGER
TANYA OSBORNE, HUMAN RESOURCES DIRECTOR
LAURA ELAM, PLANNING & ZONING DIRECTOR
RODNEY JORDAN, CHIEF OF POLICE
CHARLES R. HEAVNER, FIRE CHIEF
STEVE PEELER, PUBLIC WORKS AND
ELECTRIC UTILITIES DIRECTOR
ROBERT PEARSON, WATER RESOURCES DIRECTOR
NATHAN EUREY, PARKS & RECREATION DIRECTOR

MAYOR

The Mayor is the chief elected official of the City of Lincolnton. The Mayor is elected, at large, for a two year term. The Mayor is the presiding officer of the Lincolnton City Council. The Mayor votes to break a tie vote and does not have veto power. The Mayor appoints members to various municipal boards and commissions, issues special proclamations, meets with citizen groups, and represents the City at various local, state, and national meetings. The Mayor serves as the City's Chief Ambassador, meeting with visiting dignitaries and business representatives. The Mayor plays an important role in the development of Lincolnton's municipal policy.

CITY COUNCIL

The Lincolnnton City Council is the Legislative Body of the City of Lincolnnton. The City Council is comprised of four members. Members of City Council are elected at large but must file for election by ward. Two members of City Council stand election every two years and are elected to four year terms.

The City Council appoints the City Manager and the City Attorney; is responsible for passing all ordinances and resolutions; approves the annual operating and capital budgets; sets the ad valorem tax rate; sets utility rates; makes appointments to various boards, commissions, and agencies of the city; and adopts long range plans and policies.

CITY MANAGER

The City Manager, the Chief Administrative Officer of the City of Lincolnton, is appointed by the City Council and serves at its pleasure. The City of Lincolnton adopted the Council-Manager form of government in 1982.

The City Manager provides management control and coordinates all activities of city government. He is the administrative head of the City and sees that the laws of the city and state are faithfully executed. He attends all meetings of the City Council, recommends for adoption such measures as he shall deem pertinent, and makes reports from time to time concerning the affairs of the City. He is responsible for the preparation of the annual budget and represents the City on various boards, commissions, and committees on city, state, and national levels.

CITY ATTORNEY

The Lincolnnton City Attorney, the chief legal authority of the City, is appointed by the City Council and serves at its pleasure.

The City Attorney represents the Mayor and City Council, the City Manager and various department supervisors of city government. He attends all City Council meetings and has the responsibility to advise the City Council on all legal, procedural, and conduct of meetings. He represents the City in all legal matters, personnel hearings, zoning administration, and any civil or criminal court procedure.

CITY OF LINCOLNTON

CITY COUNCIL
Ed L. Hatley, Mayor
Martin A. Eaddy, Mayor Pro-Tem
David M. Black
Roby D. Jetton
Tim Smith



CITY MANAGER
Steve Zickefoose, MBA
szickefoose@lincolntonnc.org
CITY CLERK
Donna C. Flowers, MMC, NCCMC
donnaflowers@ci.lincolnton.nc.us
CITY ATTORNEY
Thomas J. Wilson, Jr..

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR
FISCAL YEAR 2017-2018 FOR THE CITY OF LINCOLNTON

BE IT ORDAINED by the Mayor and City Council of the City of Lincolnton:

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 333,365
Human Resources	235,030
Finance	279,012
General Expense	809,520
General Debt Service	463,524
Police	3,344,770
Fire	2,030,690
Public Works	181,356
Street Maintenance	1,229,141
Equipment Services	132,120
Solid Waste	718,328
Planning/Zoning	277,060
Business & Community Development	132,454
Recreation/General Services	871,670
	<hr/>
	\$ 11,038,040

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Property Taxes	\$ 4,600,200
Sales and Use Tax	2,820,000
Permits and Fees	160,000
Franchise Tax	850,000
Beer & Wine Tax	44,000
Payment in Lieu of Taxes-Outside Source	22,470
Payment in Lieu of Taxes	405,296
DMV Taxes	120,000
Solid Waste Disposal Tax	5,900
Grants	414,873
Sales and Services	43,000
Investment Income	3,000
ABC Revenues	90,000
Recreation Revenues	108,800
Capital Contributions	-
Other Sources	125,200
Miscellaneous	60,000
Issuance of Debt	260,000
Reimbursement from Powell Bill	120,000
Fund Balance Appropriated	785,301
	<u>\$ 11,038,040</u>

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018 in accordance with the chart of accounts heretofore approved for the City:

Powell Bill Construction/Other	<u>\$ 311,300</u>
--------------------------------	-------------------

SECTION 4. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Powell Bill Allocation	\$ 311,000
Grants	\$ -
Investment Income	300
Fund Balance Appropriated	-
	<u>\$ 311,300</u>

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore approved for the City:

Water Treatment Plant	\$ 1,501,500
Distribution and Collection	1,356,250
Wastewater Treatment Plant	1,537,900
Water and Sewer Intangibles	<u>3,444,345</u>
	<u>\$ 7,839,995</u>

SECTION 6. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Investment Income	\$ 10,000
Charges for Service - Water	3,140,000
Charges for Service - Sewer	4,100,000
Connection Charges	24,000
Capital Contributions	-
Other Operating Revenues	175,995
Other Financing Sources	<u>390,000</u>
	<u>\$ 7,839,995</u>

SECTION 7. The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore approved for the City:

Electric Operations	<u>\$ 7,791,714</u>
---------------------	---------------------

SECTION 8. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Investment Income	\$ 2,000
Electric Sales	6,775,000
Electric Municipal Operations	776,914
Other Operating Revenue	159,700
Other Financing Sources	<u>78,100</u>
	<u>\$ 7,791,714</u>

SECTION 9. There is hereby levied a tax rate of fifty-five cents (\$.55) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2017 for the purpose of raising the revenue listed as "Property Taxes" in the general fund in Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$ 842,457,000 and an estimated rate of collection of 98.44%.

There is hereby levied a municipal vehicle tax of \$20 per registered and tagged motorized vehicle resident in the city.

SECTION 10. Electric Rates No Increase.

SECTION 11. Water & Sewer Rates No Increase.
No Increase.

SECTION 12. Appropriations are authorized by department totals. The City Manager is authorized to reallocate departmental appropriations among line item objects of expenditures and revenues as necessary during the budget year.

SECTION 13. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds.

TOTAL GROSS BUDGET \$ 26,981,049

Adopted this 1st day of June, 2017

Attest:

Donna C. Flowers, CMC
City Clerk

Edward L Hatley
Mayor

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
FUND TOTAL	(10) - GENERAL FUND	10,697,258	11,868,685	10,968,422	12,028,369	-	9,485,366	9,992,739	11,038,040	11,038,040
FUND TOTAL	(27) - POWELL BILL FUND	356,229	1,081,527	311,300	744,247	-	311,300	311,300	311,300	311,300
FUND TOTAL	(61) - WATER & SEWER FUND	8,416,097	9,315,589	8,152,325	8,854,534	-	7,904,995	7,449,995	7,839,995	7,839,995
FUND TOTAL	(63) - ELECTRIC FUND	7,800,545	7,741,603	7,804,000	7,804,000	-	7,791,714	7,791,714	7,791,714	7,791,714
	GRAND TOTALS	27,270,129	30,007,404	27,236,047	29,431,150	-	25,493,375	25,545,748	26,981,049	26,981,049

2017-18 REVENUES



■ GENERAL FUND ■ POWELL BILL FUND ■ ELECTRIC FUND ■ WATER & SEWER FUND

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(10) - GENERAL FUND										
10-00-3100-100	AD VALOREM LEVY	4,209,256	4,340,000	4,347,156	4,347,156	-	4,340,000	4,370,000	4,370,000	4,370,000
10-00-3110-100	PRIOR YEAR TAXES	110,669	100,000	100,000	100,000	-	70,000	70,000	70,000	70,000
10-00-3113-100	OTHER TAXES-AD VALOREM	12	-	-	-	-	-	-	-	-
10-00-3115-100	NC VEHICLE TAX SYSTEM (NCVTS)	419,182	305,000	305,000	305,000	-	305,000	336,000	336,000	336,000
10-00-3116-100	NCVTS-LICENSE FEE	-	-	160,000	160,000	-	100,000	120,000	120,000	120,000
10-00-3120-100	DISCOUNT ON TAXES	(53,555)	(52,000)	(52,000)	(52,000)	-	(52,000)	(52,000)	(52,000)	(52,000)
10-00-3130-100	INTEREST ON TAXES	27,046	35,000	35,000	35,000	-	25,000	25,000	25,000	25,000
10-00-3200-100	LEASE/RENTAL VEHICLE TAX	25,341	16,000	16,000	16,000	-	16,000	16,000	16,000	16,000
10-00-3230-100	LOCAL SALES & USE TAX	2,644,526	2,650,000	2,660,000	2,660,000	-	2,800,000	2,820,000	2,820,000	2,820,000
10-00-3235-100	CONTRACTOR'S SALES TAX REFUND	408	4,000	4,000	4,000	-	-	-	-	-
10-00-3301-300	FEDERAL GRANTS-OTHER	-	-	-	-	-	-	-	-	-
10-00-3311-200	PILOT-HOUSING AUTHORITY	21,216	22,470	22,470	22,470	-	22,470	22,470	22,470	22,470
10-00-3315-300	STATE GRANTS	96,107	96,107	-	414,873	-	-	414,873	414,873	414,873
10-00-3317-300	CONTROLLED SUBSTANCE TAX	5,794	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
10-00-3318-300	FIREFIGHTERS RELIEF FUND TAX	5,818	5,200	5,200	5,200	-	5,200	5,200	5,200	5,200
10-00-3320-200	HOLD HARMLESS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
10-00-3322-200	ALCOHOL/BEVERAGE TAX	46,286	44,000	44,000	44,000	-	44,000	44,000	44,000	44,000

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3324-200	FRANCHISE TAX	873,432	820,000	820,000	820,000	-	820,000	820,000	820,000	820,000
10-00-3326-200	SOLID WASTE DISPOSAL TAX	6,693	5,900	5,900	5,900	-	5,900	5,900	5,900	5,900
10-00-3330-300	GRANTS-OTHER	2,000	-	-	100,000	-	-	-	-	-
10-00-3331-300	PILOT-WATER & SEWER	379,096	379,096	379,096	379,096	-	379,096	379,096	379,096	379,096
10-00-3332-300	PILOT-ELECTRIC	25,975	26,200	26,200	26,200	-	26,200	26,200	26,200	26,200
10-00-3335-200	DDA CONTRIB BY LINC CNTY	7,500	5,700	5,700	5,700	-	7,500	7,500	7,500	7,500
10-00-3336-200	SRO REIMBURSEMENT	58,717	55,900	55,900	111,800	-	111,800	111,800	111,800	111,800
10-00-3340-400	CEMETERY LOT SALES	29,259	13,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3342-400	OFFICER'S FEES	5,182	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
10-00-3346-400	PARKING VIOLATIONS	820	1,400	1,400	1,400	-	3,000	1,500	1,500	1,500
10-00-3350-400	FALSE ALARM FEES	-	200	200	200	-	-	-	-	-
10-00-3352-400	ZONING DEPARTMENT FEES	9,960	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3355-400	ONLINE CONVENIENCE FEES	16,192	14,000	14,000	14,000	-	14,000	14,000	14,000	14,000
10-00-3434-400	FIRE DEPARTMENT FEES	1,225	1,400	1,400	1,400	-	1,400	1,400	1,400	1,400
10-00-3470-400	SOLID WASTE FEES	-	-	-	-	-	-	-	-	-
10-00-3600-400	REC-ADMISSION & CONCESSION	36,307	40,000	40,000	40,000	-	40,000	40,000	40,000	40,000
10-00-3610-400	REC-REGISTRATION & ENTRY FEE	67,977	55,000	55,000	55,000	-	55,000	55,000	55,000	55,000
10-00-3620-400	REC-VENDING MACHINE INCOME	1,767	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3625-400	REC-RENTAL FEES	6,963	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000
10-00-3627-400	REC-DONATIONS FIRST FEDERAL	-	-	-	30,200	-	-	-	-	-
10-00-3630-800	REC-MISCELLANEOUS REVENUE	3,751	1,800	1,800	1,800	-	1,800	1,800	1,800	1,800
10-00-3831-800	INTEREST-INVESTMENT	10,314	2,000	2,000	2,000	-	10,000	3,000	3,000	3,000
10-00-3835-800	SALE OF CAPITAL ASSETS	10,005	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3836-800	SALE OF PERSONAL PROPERTY	4,330	2,600	2,600	2,600	-	2,600	2,600	2,600	2,600
10-00-3837-200	ABC REVENUE	64,737	60,000	60,000	60,000	-	60,000	60,000	60,000	60,000
10-00-3838-200	ABC LAW ENFORCEMENT	40,000	30,000	30,000	30,000	-	30,000	30,000	30,000	30,000
10-00-3839-800	MISCELLANEOUS REVENUE	10,313	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3839-900	CAPITAL CONTRIBUTIONS	228,500	270,000	130,000	130,000	-	-	-	-	-
10-00-3840-800	MISCELLANEOUS OTHER REVENUE	20,959	50,000	50,000	50,000	-	45,000	45,000	45,000	45,000
10-00-3843-800	WEX-FUEL REBATES	3,109	3,400	3,400	3,400	-	3,400	3,400	3,400	3,400
10-00-3846-800	SALE OF RECYCLABLES	-	-	-	-	-	-	-	-	-
10-00-3850-900	INTEREST-CKNG-JULY 4TH	-	-	-	-	-	-	-	-	-
10-00-3851-900	INTEREST-CKNG-M CLONINGER	6	-	-	-	-	-	-	-	-
10-00-3852-900	INTEREST-CKNG-S.A.C.-SPECIAL F	1	-	-	-	-	-	-	-	-
10-00-3860-900	JULY 4TH DONATIONS/OTHER	13,000	13,000	13,000	13,000	-	13,000	13,000	13,000	13,000
10-00-3861-900	M CLONINGER RAIL-TRAIL FUND	-	-	-	-	-	-	-	-	-

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3862-900	S.A.C.-SPECIAL PROJECTS DEPOS	1,060	-	-	-	-	-	-	-	-
10-00-3870-300	INTEREST-CKNG-FED EQUITABLE	2	-	-	-	-	-	-	-	-
10-00-3871-300	INTEREST-CKNG-FEE/LIEU-LAND	-	-	-	-	-	-	-	-	-
10-00-3880-300	FEDERAL EQUITABLE DEPOSITS	-	-	-	-	-	-	-	-	-
10-00-3881-300	FEE IN LIEU OF LAND DEPOSITS	-	-	-	-	-	-	-	-	-
10-00-3910-900	ISSUANCE OF DEBT	1,200,000	1,175,000	394,000	536,867	-	-	-	260,000	260,000
10-00-3982-900	REIMB FROM POWELL BILL	-	120,000	120,000	120,000	-	120,000	120,000	120,000	120,000
10-00-3991-900	APPROPRIATION FROM FUND BAL	-	1,107,312	1,050,000	1,366,107	-	-	-	785,301	785,301
FUND TOTAL	(10) - GENERAL FUND	10,697,258	11,868,685	10,968,422	12,028,369	-	9,485,366	9,992,739	11,038,040	11,038,040

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(27) - POWELL BILL FUND										
27-20-3235-100	POWELL BILL CONTRACTOR'S TAX	418	-	-	-	-	-	-	-	-
27-20-3315-300	STATE GRANTS - CMAQ	40,130	465,000	-	-	-	-	-	-	-
27-20-3316-300	POWELL BILL ALLOCATION	312,774	311,000	311,000	311,000	-	311,000	311,000	311,000	311,000
27-20-3831-300	INTEREST ON INVEST-POWELL BI	2,351	300	300	300	-	300	300	300	300
27-20-3839-800	POWELL BILL-MISC REVENUE	557	-	-	-	-	-	-	-	-
27-20-3991-900	APPROPRIATION FROM P.B. FUND	-	305,227	-	432,947	-	-	-	-	-
FUND TOTAL	(27) - POWELL BILL FUND	356,229	1,081,527	311,300	744,247	-	311,300	311,300	311,300	311,300

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(61) - WATER & SEWER FUND										
61-91-3235-100	CONTRACTOR'S SALES TAX REFU	95	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000
61-91-3700-500	WATER UTILITY	3,670,163	3,079,850	3,220,000	3,220,000	-	3,350,000	3,100,000	3,100,000	3,100,000
61-91-3701-500	WATER-LINCOLN COUNTY	-	-	30,000	30,000	-	40,000	40,000	40,000	40,000
61-91-3702-500	WATER DISCOVERIES	-	-	-	-	-	-	-	-	-
61-91-3704-500	WATER CONNECTION CHARGES	9,700	12,000	12,000	12,000	-	12,000	12,000	12,000	12,000
61-91-3710-500	SEWER UTILITY	4,500,742	4,431,367	4,400,000	4,400,000	-	4,300,000	4,100,000	4,100,000	4,100,000
61-91-3712-500	SEWER DISCOVERIES	-	995	975	975	-	-	-	-	-
61-91-3714-500	SEWER CONNECTION CHARGES	11,400	4,500	12,000	12,000	-	12,000	12,000	12,000	12,000
61-91-3719-400	WASTEWATER ANALYSIS	4,895	7,200	7,200	7,200	-	5,000	5,000	5,000	5,000
61-91-3747-500	UTILITY RECEIVABLES	21,884	4,700	4,700	4,700	-	6,045	6,045	6,045	6,045
61-91-3750-400	DEFAULT FEES	30,841	25,000	25,000	25,000	-	32,000	32,000	32,000	32,000
61-91-3752-400	LATE FEE CHARGES	89,550	77,000	77,000	77,000	-	79,000	79,000	79,000	79,000
61-91-3754-400	RETURNED CHECK FEE	320	450	450	450	-	450	450	450	450
61-91-3830-800	INTEREST-BOND P & I	-	-	-	-	-	-	-	-	-
61-91-3831-800	INTEREST-INVESTMENT	19,459	5,500	5,500	5,500	-	15,000	10,000	10,000	10,000
61-91-3834-400	RENTAL FEES	32,981	34,000	34,000	34,000	-	34,000	34,000	34,000	34,000
61-91-3835-800	SALE OF CAPITAL ASSETS	2,909	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
61-91-3836-800	SALE OF PERSONAL PROPERTY	8,365	500	500	500	-	2,500	2,500	2,500	2,500
61-91-3839-800	MISCELLANEOUS REVENUE	12,792	60,000	60,000	60,000	-	10,000	10,000	10,000	10,000
61-91-3839-900	CAPITAL CONTRIBUTIONS	-	170,810	-	170,810	-	-	-	-	-
61-91-3910-000	PROCEEDS OF ISSUANCE OF DEB	-	-	-	-	-	-	-	-	-
61-91-3920-000	LOSS OF DEFEASEMENT-OLD DEB	-	-	-	-	-	-	-	-	-
61-91-3991-900	APPROPRIATION FROM FUND BAL	-	1,394,717	256,000	787,399	-	-	-	390,000	390,000
FUND TOTAL	(61) - WATER & SEWER FUND	8,416,097	9,315,589	8,152,325	8,854,534	-	7,904,995	7,449,995	7,839,995	7,839,995

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(63) - ELECTRIC FUND										
63-93-3235-100	CONTRACTOR'S SALES TAX REFUND	-	-	-	-	-	-	-	-	-
63-93-3718-500	ELECTRIC UTILITY-REPS	29,527	30,100	30,100	30,100	-	30,100	30,100	30,100	30,100
63-93-3719-500	ELECTRIC UTILITY REPS-SPECIAL	666	600	600	600	-	600	600	600	600
63-93-3720-500	ELECTRIC UTILITY	6,822,277	6,639,914	6,698,286	6,698,286	-	6,775,000	6,775,000	6,775,000	6,775,000
63-93-3721-500	ELECTRIC UTILITY-SPECIAL RATE	20,223	21,000	21,000	21,000	-	21,000	21,000	21,000	21,000
63-93-3722-500	ELECTRIC DISCOVERIES	265	-	-	-	-	-	-	-	-
63-93-3726-500	ELECTRIC CURRENT/MUNICIP OPER	697,314	776,914	776,914	776,914	-	776,914	776,914	776,914	776,914
63-93-3728-500	SECURITY LIGHT CHARGE	111,596	110,000	110,000	110,000	-	110,000	110,000	110,000	110,000
63-93-3730-500	SALES TAX ELECTRIC	-	-	-	-	-	-	-	-	-
63-93-3732-500	SALES TAX ELECTRIC-QUALIFIED	-	-	-	-	-	-	-	-	-
63-93-3747-500	UTILITY RECEIVABLES	15,992	-	-	-	-	-	-	-	-
63-93-3750-400	DEFAULT FEES	13,768	14,000	14,000	14,000	-	14,000	14,000	14,000	14,000
63-93-3752-400	LATE FEE CHARGES	59,755	55,000	55,000	55,000	-	55,000	55,000	55,000	55,000
63-93-3754-400	RETURNED CHECK FEE	1,060	1,000	1,000	1,000	-	1,000	1,000	1,000	1,000
63-93-3831-800	INTEREST-INVESTMENT	6,962	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000
63-93-3834-400	RENTAL FEES	-	1,100	1,100	1,100	-	1,100	1,100	1,100	1,100
63-93-3835-800	SALE OF CAPITAL ASSETS	5	-	-	-	-	-	-	-	-

Fiscal Year 2017-18

REVENUE WORKSHEET REPORT

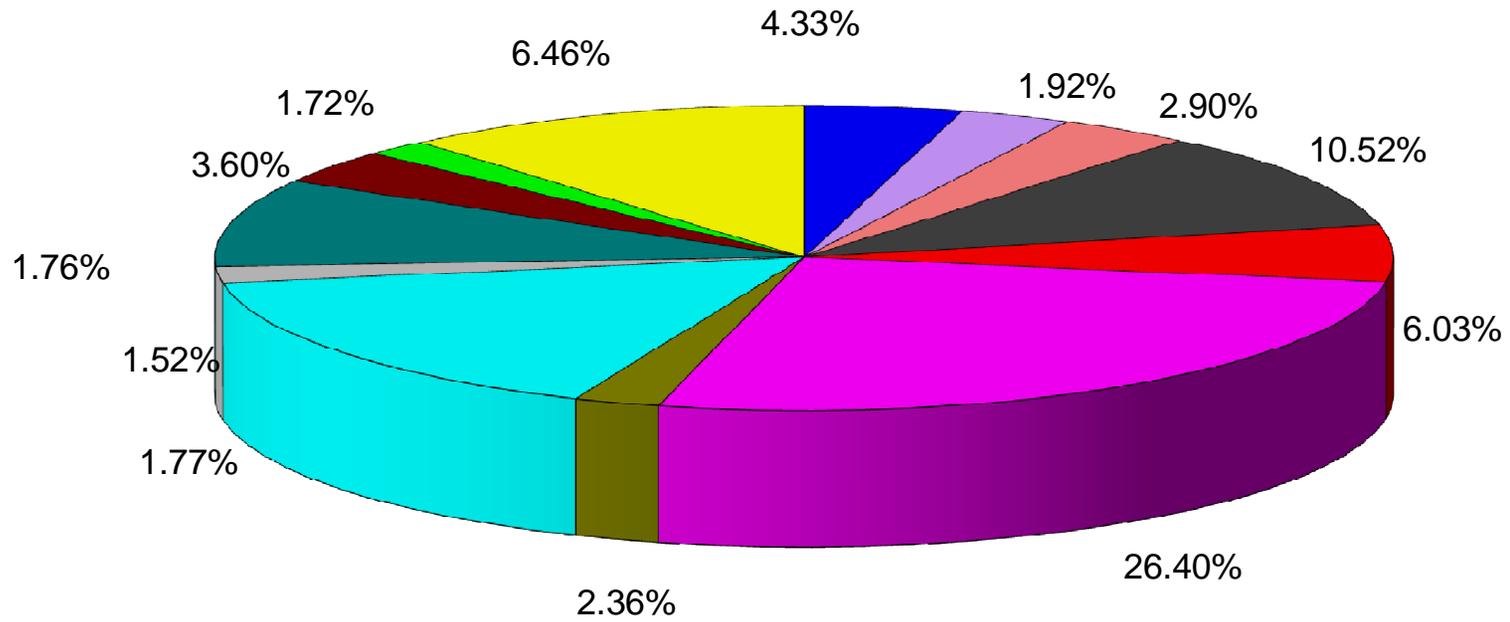
Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
63-93-3836-800	SALE OF PERSONAL PROPERTY	8,967	-	-	-	-	-	-	-	-
63-93-3839-800	MISCELLANEOUS REVENUE	1,016	5,000	-	-	-	-	-	-	-
63-93-3840-800	MISCELLANEOUS OTHER REVENUE	11,150	10,000	5,000	5,000	-	5,000	5,000	5,000	5,000
63-93-3911-900	PROCEEDS LOAN PRINCIPAL	-	-	10,000	10,000	-	-	-	-	-
63-93-3912-900	PROCEEDS LOAN INTEREST	-	-	-	-	-	-	-	-	-
63-93-3991-900	APPROPRIATION FROM FUND BAL	-	74,975	79,000	79,000	-	-	-	-	-
FUND TOTAL	(63) - ELECTRIC FUND	7,800,545	7,741,603	7,804,000	7,804,000	-	7,791,714	7,791,714	7,791,714	7,791,714
	GRAND TOTALS	27,270,129	30,007,404	27,236,047	29,431,150	-	25,493,375	25,545,748	26,981,049	26,981,049

Budget 2017-2018 Final

EXPENSES

<u>DEPARTMENT</u>		<u>Current Year</u>	<u>Department Request</u>	<u>Manager Recommendation</u>	<u>Council Approved</u>
City Manager/Clerk	4110	309,730	329,040	333,365	333,365
Human Resources	4120	215,848	229,010	235,030	235,030
Finance	4130	273,609	270,777	279,012	279,012
General Expense	4280	878,154	713,945	809,520	809,520
General Debt Service	4285	425,535	392,504	463,524	463,524
Police	4310	3,153,942	3,478,370	3,344,770	3,344,770
Fire	4340	2,206,450	2,294,490	2,030,690	2,030,690
Public Works	4510	246,538	262,266	181,356	181,356
Street	4520	1,534,891	1,762,621	1,229,141	1,229,141
Equipment Services	4530	157,819	128,810	132,120	132,120
Solid Waste	4710	820,485	931,578	718,328	718,328
General Services	4740	212,559	264,836	0	0
Plannin/Zoning	4910	276,258	276,660	277,060	277,060
Bus & Comm. Dev	4930	160,693	142,450	132,454	132,454
Recreation	6100	1,155,858	763,334	871,670	871,670
Fund 10		12,028,369	12,240,691	11,038,040	11,038,040
4550	4550	744,247	311,300	311,300	311,300
Fund 27		744,247	311,300	311,300	311,300
Water Treatment	7100	1,476,528	2,274,500	1,501,500	1,501,500
Dist & Collection	7110	2,112,175	5,354,150	1,356,250	1,356,250
Wastewater	7120	1,648,076	1,681,900	1,537,900	1,537,900
W & S Intangibles	7130	3,617,755	3,494,345	3,444,345	3,444,345
Fund 61		8,854,534	12,804,895	7,839,995	7,839,995
Electric	7200	7,804,000	8,288,750	7,791,714	7,791,714
Fund 63		7,804,000	8,288,750	7,791,714	7,791,714
Total Expenses		29,431,150	33,645,636	26,981,049	26,981,049

2017-18 GENERAL FUND EXPENDITURES PERCENTAGES BY DEPARTMENT



- City Manager/Clerk
- Human Resources
- Finance
- General Expense
- General Debt Service
- Fire
- Public Works
- Street
- Equipment Services
- Solid Waste
- Planning/Zoning
- Bus & Comm. Dev
- Recreation

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4110) - CITY MANAGER/CLERK									
10-00-4110-121	SALARIES	236,929	236,950	226,720	309,676	320,000	320,000	320,000	320,000
10-00-4110-181	FICA	17,969	17,877	17,350	23,695	24,480	24,480	24,480	24,480
10-00-4110-182	RETIREMENT	12,213	12,413	16,030	23,005	23,005	23,700	23,700	23,700
10-00-4110-183	HEALTH INSURANCE	43,815	44,167	27,200	33,274	33,274	34,000	34,000	34,000
10-00-4110-184	LIFE INSURANCE	67	100	200	200	200	200	200	200
10-00-4110-186	WORKER'S COMP INS	654	922	922	922	922	925	925	925
10-00-4110-187	DENTAL INSURANCE	2,205	2,350	2,800	3,108	3,108	3,100	3,100	3,100
10-00-4110-189	AUTO ALLOWANCE	5,169	5,170	4,800	4,800	-	-	-	-
10-00-4110-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-00-4110-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4110-260	OFFICE	1,421	2,600	2,500	2,500	3,000	3,000	3,000	3,000
10-00-4110-321	TELEPHONE	6,046	6,800	6,000	6,000	6,000	6,000	6,000	6,000
10-00-4110-325	POSTAGE	-	30	200	200	200	200	-	-
10-00-4110-341	PRINTING	-	200	700	700	700	700	700	700
10-00-4110-395	TRAINING/BUSINESS	3,824	4,600	7,000	7,000	13,000	17,800	17,800	17,800
10-00-4110-439	EQUIPMENT RENTAL/LEASE	6,280	7,000	5,000	5,000	5,000	5,000	5,000	5,000

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4110-450	PROPERTY & CASUALTY INS	1,337	1,749	1,900	1,900	1,900	1,900	1,900	1,900
10-00-4110-480	CONTRA-ADMINISTRATION	(120,898)	(120,900)	(120,900)	(120,900)	(120,900)	(120,615)	(115,090)	(115,090)
10-00-4110-491	DUES/SUBSCRIPTIONS	976	1,930	2,400	2,400	2,400	2,400	2,400	2,400
10-00-4110-499	MISCELLANEOUS	320	500	250	250	250	250	250	250
10-00-4110-500	CAPITAL EXPENSE	-	-	5,000	5,000	5,000	5,000	4,000	4,000
10-00-4110-599	MISCELLANEOUS EQUIPMENT	890	1,500	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4110-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4110) - CITY MANAGER/CLERK	219,218	225,958	207,072	309,730	322,539	329,040	333,365	333,365

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4120) - HUMAN RESOURCES									
10-00-4120-121	SALARIES	123,226	135,250	158,080	167,542	167,542	168,300	168,300	168,300
10-00-4120-126	PART-TIME SALARIES	21,135	23,750	5,000	5,000	5,000	2,000	2,000	2,000
10-00-4120-181	FICA	9,296	11,630	12,095	12,819	12,819	13,020	13,020	13,020
10-00-4120-182	RETIREMENT	8,352	10,750	11,180	12,537	12,537	12,600	12,600	12,600
10-00-4120-183	HEALTH INSURANCE	25,947	30,776	20,468	21,082	23,160	27,400	27,400	27,400
10-00-4120-184	LIFE INSURANCE	62	100	200	200	200	200	200	200
10-00-4120-186	WORKER'S COMP INS	1,241	1,641	1,641	1,641	885	1,600	1,600	1,600
10-00-4120-187	DENTAL INSURANCE	1,382	2,300	2,300	2,300	2,300	2,600	2,600	2,600
10-00-4120-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-00-4120-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4120-198	EAP PROGRAM	3,674	3,750	3,750	3,750	3,750	3,750	3,750	3,750
10-00-4120-199	CONSULTING FEES	-	-	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4120-260	OFFICE	2,536	3,600	3,000	3,000	3,000	3,000	3,000	3,000
10-00-4120-321	TELEPHONE	5,344	5,300	4,800	4,800	4,800	4,800	4,800	4,800

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4120-325	POSTAGE	134	700	100	100	100	100	100	100
10-00-4120-341	PRINTING	-	200	400	400	400	400	400	400
10-00-4120-395	TRAINING/BUSINESS	1,575	2,000	3,000	3,000	3,000	4,700	4,700	4,700
10-00-4120-439	EQUIPMENT RENTAL/LEASE	1,830	1,900	1,400	1,400	1,400	1,400	1,400	1,400
10-00-4120-440	COMPUTER EXPENSE/MAINTENANC	5,088	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-00-4120-450	PROPERTY & CASUALTY INS	1,649	2,329	2,300	2,300	2,300	2,300	2,300	2,300
10-00-4120-480	CONTRA-ADMINISTRATION	(54,773)	(54,773)	(54,773)	(54,773)	(54,773)	(50,910)	(44,890)	(44,890)
10-00-4120-491	DUES/SUBSCRIPTIONS	1,731	3,060	3,000	3,000	3,000	2,000	2,000	2,000
10-00-4120-499	MISCELLANEOUS	347	500	250	250	250	250	250	250
10-00-4120-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4120-599	MISCELLANEOUS EQUIPMENT	747	1,800	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4120-679	DRUG & ALCOHOL TESTING	5,258	6,000	6,000	6,000	6,000	8,000	8,000	8,000
10-00-4120-684	EMPLOYEE RELATIONS	5,477	6,600	8,000	8,000	8,000	10,000	10,000	10,000
10-00-4120-687	PUBLIC RELATIONS / WELLNESS	652	4,800	3,500	3,500	3,500	3,500	3,500	3,500
10-00-4120-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4120) - HUMAN RESOURCES	171,910	209,463	203,691	215,848	217,170	229,010	235,030	235,030

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4130) - FINANCE									
10-00-4130-121	SALARIES	428,980	429,000	470,000	409,989	385,000	409,000	409,000	409,000
10-00-4130-126	PART-TIME SALARIES	-	-	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4130-181	FICA	31,927	32,160	36,250	31,660	29,500	31,660	31,660	31,660
10-00-4130-182	RETIREMENT	28,550	28,600	28,500	27,657	28,000	30,500	30,500	30,500
10-00-4130-183	HEALTH INSURANCE	97,263	97,350	64,870	61,559	56,000	60,000	60,000	60,000
10-00-4130-184	LIFE INSURANCE	207	200	400	400	400	400	400	400
10-00-4130-186	WORKER'S COMP INS	1,210	1,219	1,670	1,670	1,670	1,670	1,670	1,670
10-00-4130-187	DENTAL INSURANCE	5,545	5,600	6,500	6,192	6,192	6,192	6,192	6,192
10-00-4130-196	RETIREE HEALTH INSURANCE	31,917	35,646	40,000	40,000	40,000	40,000	40,000	40,000
10-00-4130-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4130-200	SUPPLIES	15,240	18,000	31,000	31,000	31,000	31,000	25,000	25,000
10-00-4130-260	OFFICE	21,523	22,000	12,000	12,000	12,000	12,000	10,000	10,000
10-00-4130-321	TELEPHONE	6,700	9,000	5,500	5,500	5,500	5,500	7,500	7,500
10-00-4130-325	POSTAGE	547	800	200	200	200	200	200	200
10-00-4130-341	PRINTING	-	500	250	250	250	250	250	250
10-00-4130-395	TRAINING/BUSINESS	80	2,200	1,200	1,200	1,200	1,200	1,200	1,200

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4130-439	EQUIPMENT RENTAL/LEASE	6,760	8,300	8,000	8,000	8,000	8,000	7,000	7,000
10-00-4130-440	COMPUTER EXPENSE/MAINTENANC	34,412	49,000	34,000	34,000	34,000	34,000	34,000	34,000
10-00-4130-450	PROPERTY & CASUALTY INS	4,038	6,514	5,600	5,600	5,600	5,600	5,600	5,600
10-00-4130-480	CONTRA-ADMINISTRATION	(418,168)	(418,168)	(418,168)	(418,168)	(418,168)	(421,295)	(406,060)	(406,060)
10-00-4130-499	MISCELLANEOUS	1,401	2,400	900	900	900	900	900	900
10-00-4130-500	CAPITAL EXPENSE	-	5,000	10,000	10,000	10,000	10,000	10,000	10,000
10-00-4130-599	MISCELLANEOUS EQUIPMENT	1,602	5,000	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4130-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4130) - FINANCE	299,733	340,321	342,672	273,609	241,244	270,777	279,012	279,012

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4280) - GENERAL EXPENSE									
10-00-4280-127	MAYOR SALARY	8,011	8,015	8,000	8,000	8,000	8,000	8,000	8,000
10-00-4280-128	ATTORNEY SALARY	16,046	16,100	16,100	16,100	16,100	16,100	16,100	16,100
10-00-4280-129	COUNCIL SALARY	19,385	19,400	19,200	19,200	19,200	19,200	19,200	19,200
10-00-4280-136	RETIREEES ALLOWANCE	12,450	12,800	12,450	12,450	13,400	13,800	13,800	13,800
10-00-4280-181	FICA	2,121	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-00-4280-185	UNEMPLOYMENT INSURANCE	5,954	10,000	15,000	15,000	15,000	15,000	10,000	10,000
10-00-4280-186	WORKER'S COMP INS	73	103	103	103	103	100	100	100
10-00-4280-192	LEGAL	29,895	30,500	20,000	20,000	20,000	20,000	20,000	20,000
10-00-4280-193	HEALTH ADMIN COST	97,510	97,550	20,000	20,000	20,000	20,000	20,000	20,000
10-00-4280-194	AUDITING	35,300	36,000	36,000	36,000	36,000	36,000	36,000	36,000
10-00-4280-199	CONSULTING FEES	56,385	62,500	65,500	65,500	55,000	55,000	55,000	55,000
10-00-4280-325	POSTAGE	4,794	6,700	7,000	7,000	5,000	5,000	5,000	5,000
10-00-4280-331	ELECTRICITY	55,487	55,487	55,500	55,500	55,500	55,500	55,500	55,500
10-00-4280-349	CITY ORDINANCE CODE PROJECT	1,946	2,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-351	BUILDING MAINTENANCE	87,259	90,950	32,000	32,000	32,000	32,000	32,000	32,000
10-00-4280-370	ADVERTISING	4,358	4,800	2,800	2,800	4,800	4,800	4,800	4,800

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4280-395	TRAINING/BUSINESS	2,564	3,500	4,000	4,000	4,000	4,000	4,000	4,000
10-00-4280-398	ONLINE PAYMENTS	26,689	26,700	24,000	24,000	24,000	24,000	24,000	24,000
10-00-4280-399	CREDIT CARD EXPENSE	981	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-450	PROPERTY & CASUALTY INS	1,862	2,836	2,600	2,600	2,600	2,600	2,600	2,600
10-00-4280-480	CONTRA-ADMINISTRATION	(193,813)	(193,813)	(193,813)	(193,813)	(193,813)	(193,655)	(185,080)	(185,080)
10-00-4280-490	LEAGUE OF MUNICIPAL DUES/SUBSCR	10,407	10,500	10,407	10,407	10,701	10,700	10,700	10,700
10-00-4280-491	DUES/SUBSCRIPTIONS	10,849	11,400	7,400	7,400	7,400	7,400	7,400	7,400
10-00-4280-499	MISCELLANEOUS	8,183	8,500	10,000	10,000	10,000	10,000	8,000	8,000
10-00-4280-500	CAPITAL EXPENSE	7,870	-	-	-	-	-	-	-
10-00-4280-599	MISCELLANEOUS EQUIPMENT	5,014	14,200	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4280-606	JULY 4TH CELEB CKNG EXP	11,632	13,000	13,000	13,000	13,000	13,000	13,000	13,000
10-00-4280-609	FEDERAL EQUITABLE CKNG EXP	-	6,998	-	-	-	-	-	-
10-00-4280-610	CONTRIB TO 4TH JULY EXPENSE	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-00-4280-614	CHAMBER OF COMMERCE	-	-	17,100	17,100	17,100	17,100	17,100	17,100
10-00-4280-616	LEDA	37,260	37,260	41,400	41,400	41,400	50,000	50,000	50,000
10-00-4280-618	LINCOLN CULTURAL DEVELOP CNT	10,600	10,600	30,000	30,000	30,000	34,000	34,000	34,000
10-00-4280-619	DDA	-	-	-	28,000	28,000	60,000	48,000	48,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4280-622	ELECTIONS	28,617	32,085	-	-	-	45,000	33,000	33,000
10-00-4280-630	COMMUNITIES IN SCHOOLS	4,050	4,050	4,500	4,500	4,500	7,500	4,500	4,500
10-00-4280-649	NCVTS (MV) FEES	16,081	18,000	18,000	18,000	18,000	18,000	18,000	18,000
10-00-4280-650	TAX CONVERSION/COLLECTION	129,099	140,000	140,000	140,000	140,000	140,000	140,000	140,000
10-00-4280-685	MANAGEMENT PLANNING	1,333	4,000	4,000	4,000	2,000	2,000	2,000	2,000
10-00-4280-687	PUBLIC RELATIONS / WELLNESS	17,178	19,800	14,000	14,000	14,000	14,000	14,000	14,000
10-00-4280-690	DOWNTOWN REVITALIZATION GRA	-	96,107	-	96,107	96,107	-	-	-
10-00-4280-693	AIRPORT OPERATION FUND	68,334	68,400	68,400	68,400	68,400	68,400	68,400	68,400
10-00-4280-694	CENTRAL COMMUNICATIONS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
10-00-4280-695	ANIMAL CONTROL	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
10-00-4280-696	REVERSE 911 CHARGES	-	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10-00-4280-950	INVENTORY CHANGE	8,563	-	-	-	-	-	-	-
10-00-4280-991	CONTINGENCY	-	-	400,000	150,000	150,000	-	121,000	121,000
DEPT TOTAL	(4280) - GENERAL EXPENSE	713,624	863,428	1,004,047	878,154	866,898	713,945	809,520	809,520

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4285-730	INTERFUND LOAN PRIN REPAY	-	-	-	-	-	-	-	-
10-00-4285-735	BANK LOAN PRINCIPAL	261,277	280,250	384,110	384,110	367,615	359,098	426,600	426,600
10-00-4285-740	INTERFUND LOAN INT REPAY	-	-	-	-	-	-	-	-
10-00-4285-745	BANK LOAN INTEREST	7,106	21,780	26,500	26,500	21,488	18,482	22,000	22,000
10-00-4285-740	DEPOT PRINCIPAL	9,801	12,000	12,000	12,000	12,000	12,000	12,000	12,000
10-00-4285-745	DEPOT INTEREST	5,123	2,924	2,925	2,925	2,924	2,924	2,924	2,924
DEPT TOTAL	(4285) - GENERAL-DEBT SERVICE	283,307	316,954	425,535	425,535	404,027	392,504	463,524	463,524

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4310) - POLICE									
10-10-4310-121	SALARIES	1,455,719	1,495,000	1,600,000	1,680,743	1,600,000	1,696,000	1,690,000	1,690,000
10-10-4310-122	SERVICE REIMB-RESERVES	689	2,500	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4310-131	SPECIAL SEPARATION ALLOWANCE	85,979	86,000	86,000	86,000	86,000	86,000	86,000	86,000
10-10-4310-133	RETIREMENT-401(K) OFFICERS	64,465	67,500	63,000	65,000	75,000	77,000	77,000	77,000
10-10-4310-180	RETIREMENT-OFFICERS	92,184	98,000	109,000	125,931	122,000	132,900	132,900	132,900
10-10-4310-181	FICA	116,353	121,000	126,000	132,181	129,000	136,000	136,000	136,000
10-10-4310-182	RETIREMENT-GENERAL	10,297	11,500	11,500	11,500	11,500	11,500	11,500	11,500
10-10-4310-183	HEALTH INSURANCE	358,420	431,368	273,044	287,136	275,000	287,000	287,000	287,000
10-10-4310-184	LIFE INSURANCE	616	700	1,400	1,420	1,420	1,420	1,420	1,420
10-10-4310-186	WORKER'S COMP INS	51,007	71,417	71,000	71,180	70,000	70,000	60,000	60,000
10-10-4310-187	DENTAL INSURANCE	22,909	26,000	26,000	26,750	26,750	26,750	26,750	26,750
10-10-4310-196	RETIREE HEALTH INSURANCE	136,626	144,090	144,000	144,000	128,000	145,000	145,000	145,000
10-10-4310-197	RETIREE DENTAL INSURANCE	84	-	-	-	-	-	-	-
10-10-4310-200	SUPPLIES	6,941	9,000	8,000	8,000	8,000	8,000	8,000	8,000
10-10-4310-212	UNIFORMS	20,871	21,900	43,000	43,000	43,000	48,000	43,000	43,000
10-10-4310-251	GAS & OIL	36,757	67,800	50,000	50,000	43,000	60,000	43,000	43,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4310-260	OFFICE	698	2,700	3,000	3,000	3,000	3,000	2,000	2,000
10-10-4310-321	TELEPHONE	22,571	22,600	34,000	34,000	29,000	29,000	29,000	29,000
10-10-4310-325	POSTAGE	-	1,500	400	400	400	400	-	-
10-10-4310-331	ELECTRICITY	12,801	12,801	12,801	12,801	12,800	13,000	12,800	12,800
10-10-4310-351	BUILDING MAINTENANCE	12,006	15,315	15,000	10,000	10,000	15,000	10,000	10,000
10-10-4310-352	EQUIPMENT REPAIRS	38,169	38,200	33,000	29,610	29,000	29,000	25,000	25,000
10-10-4310-395	TRAINING/BUSINESS	24,518	25,000	25,000	25,000	25,000	28,000	28,000	28,000
10-10-4310-413	OFFICE RENT	12,600	13,200	13,200	13,200	13,200	24,000	24,000	24,000
10-10-4310-450	PROPERTY & CASUALTY INS	49,510	70,965	70,000	70,000	60,000	60,000	60,000	60,000
10-10-4310-491	DUES/SUBSCRIPTIONS	10,257	12,060	10,000	10,000	10,000	15,000	15,000	15,000
10-10-4310-495	SAFETY	1,173	1,500	1,400	1,400	1,400	1,400	1,400	1,400
10-10-4310-499	MISCELLANEOUS	13,258	13,295	7,000	7,000	7,000	11,000	11,000	11,000
10-10-4310-500	CAPITAL EXPENSE	208,083	208,000	137,000	135,000	160,000	403,000	318,000	318,000
10-10-4310-599	MISCELLANEOUS EQUIPMENT	7,888	7,990	5,000	18,690	18,000	10,000	10,000	10,000
10-10-4310-600	GRANTS-CAPITAL EXPENSE	-	11,000	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4310-601	GRANTS-EQUIPMENT-OTHER	-	11,000	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4310-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4310-603	GRANTS-SUPPLIES EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-624	CRIME PREVENTION	5,160	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-10-4310-625	DRUG ENFORCEMENT	20,000	20,000	17,500	17,500	17,500	17,500	17,500	17,500
10-10-4310-627	CONTROLLED SUBSTANCE EXPENS	1,585	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-10-4310-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4310) - POLICE	2,900,195	3,152,901	3,029,745	3,153,942	3,048,470	3,478,370	3,344,770	3,344,770

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4340) - FIRE									
10-10-4340-121	SALARIES	910,154	931,375	1,019,000	1,042,316	1,020,000	1,053,250	1,053,250	1,053,250
10-10-4340-122	VOLUNTEER-REIMBURSEMENT	24,398	26,000	23,000	23,000	12,000	12,000	-	-
10-10-4340-126	PART-TIME SALARIES	22,536	25,000	12,000	12,000	23,000	65,000	62,000	62,000
10-10-4340-135	LOCAL SUPPLEMENTAL RETIREMEN	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4340-137	FIREMENS PENSION FUND	2,160	3,500	3,500	3,500	3,500	3,500	3,500	3,500
10-10-4340-138	FIREMENS RELIEF FUND	5,818	15,000	8,000	8,000	8,000	8,000	8,000	8,000
10-10-4340-181	FICA	71,519	75,610	80,640	82,424	81,500	83,000	83,000	83,000
10-10-4340-182	RETIREMENT	61,106	67,475	72,140	78,158	74,800	80,340	80,340	80,340
10-10-4340-183	HEALTH INSURANCE	250,217	279,886	185,288	190,847	170,000	186,000	186,000	186,000
10-10-4340-184	LIFE INSURANCE	379	450	900	900	900	900	900	900
10-10-4340-186	WORKER'S COMP INS	36,996	39,175	45,000	45,000	25,000	35,000	35,000	35,000
10-10-4340-187	DENTAL INSURANCE	14,924	17,200	17,200	17,200	17,200	17,200	17,200	17,200
10-10-4340-196	RETIREE HEALTH INSURANCE	192,879	195,788	201,000	201,000	198,000	205,000	205,000	205,000
10-10-4340-197	RETIREE DENTAL INSURANCE	140	-	-	-	-	-	-	-
10-10-4340-200	SUPPLIES	8,849	11,500	10,500	10,500	10,500	10,500	9,500	9,500
10-10-4340-212	UNIFORMS	32,551	32,600	58,000	58,000	58,000	58,000	48,000	48,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4340-251	GAS & OIL	13,943	33,650	30,000	30,000	30,000	30,000	30,000	30,000
10-10-4340-260	OFFICE	3,000	3,100	3,000	3,000	3,000	3,000	1,500	1,500
10-10-4340-321	TELEPHONE	9,377	9,400	8,500	8,500	9,000	9,950	9,950	9,950
10-10-4340-322	UTILITIES-STATIONS	-	-	-	-	-	-	10,500	10,500
10-10-4340-325	POSTAGE	151	1,400	350	350	350	350	350	350
10-10-4340-351	BUILDING MAINTENANCE	9,321	10,500	30,000	30,000	25,000	24,000	7,000	7,000
10-10-4340-352	EQUIPMENT REPAIRS	29,499	33,300	35,000	35,000	35,000	37,000	37,000	37,000
10-10-4340-395	TRAINING/BUSINESS	8,137	8,451	7,000	7,000	7,000	7,000	7,000	7,000
10-10-4340-450	PROPERTY & CASUALTY INS	17,409	23,112	25,000	25,000	25,000	25,000	25,000	25,000
10-10-4340-491	DUES/SUBSCRIPTIONS	3,846	3,870	3,500	3,500	3,500	3,500	3,500	3,500
10-10-4340-495	SAFETY	6,049	6,049	14,500	14,500	14,500	14,500	14,500	14,500
10-10-4340-499	MISCELLANEOUS	11,047	11,050	9,000	9,000	9,000	9,000	9,000	9,000
10-10-4340-500	CAPITAL EXPENSE	391,868	475,000	127,000	209,055	209,000	289,000	60,000	60,000
10-10-4340-599	MISCELLANEOUS EQUIPMENT	11,034	25,200	40,000	40,000	40,000	5,800	5,000	5,000
10-10-4340-601	GRANTS-EQUIPMENT-OTHER	-	9,000	7,500	7,500	7,500	7,500	7,500	7,500
10-10-4340-686	FIRE SAFETY EDUCATION	1,223	2,000	1,200	1,200	1,200	1,200	1,200	1,200
10-10-4340-991	CONTINGENCY	-	-	-	-	-	-	-	-

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
DEPT TOTAL	(4340) - FIRE	2,160,532	2,385,641	2,087,718	2,206,450	2,131,450	2,294,490	2,030,690	2,030,690

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4510) - PUBLIC WORKS									
10-20-4510-121	SALARIES	150,292	156,500	162,760	171,406	171,406	171,406	171,406	171,406
10-20-4510-181	FICA	11,801	12,000	12,480	13,141	13,141	13,141	13,141	13,141
10-20-4510-182	RETIREMENT	10,497	11,100	9,800	11,015	11,015	11,350	11,350	11,350
10-20-4510-183	HEALTH INSURANCE	22,335	30,066	17,100	17,613	17,613	17,613	17,613	17,613
10-20-4510-184	LIFE INSURANCE	50	100	200	200	200	200	200	200
10-20-4510-186	WORKER'S COMP INS	2,229	3,662	3,660	3,660	3,660	3,660	3,660	3,660
10-20-4510-187	DENTAL INSURANCE	1,680	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-20-4510-196	RETIREE HEALTH INSURANCE	(964)	14,399	14,400	14,400	14,400	14,400	14,400	14,400
10-20-4510-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-20-4510-200	SUPPLIES	3,375	7,400	4,000	4,000	4,000	4,900	4,000	4,000
10-20-4510-251	GAS & OIL	520	2,000	1,000	1,000	1,000	1,400	1,000	1,000
10-20-4510-260	OFFICE	1,622	2,700	2,500	2,500	2,500	2,500	2,500	2,500
10-20-4510-321	TELEPHONE	7,474	7,800	7,400	7,400	7,400	7,400	7,400	7,400
10-20-4510-325	POSTAGE	-	300	50	50	50	50	50	50
10-20-4510-331	ELECTRICITY	7,266	7,266	7,266	7,266	7,266	7,266	7,266	7,266

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4510-341	PRINTING	-	400	200	200	200	200	200	200
10-20-4510-351	BUILDING MAINTENANCE	22,988	30,000	55,000	55,000	55,000	75,000	40,000	40,000
10-20-4510-352	EQUIPMENT REPAIRS	783	2,500	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4510-370	ADVERTISING	-	500	250	250	250	250	250	250
10-20-4510-394	CLEANING CONTRACT	-	-	-	-	-	-	-	-
10-20-4510-395	TRAINING/BUSINESS	2,085	5,000	3,500	3,500	3,500	3,500	3,500	3,500
10-20-4510-439	EQUIPMENT RENTAL/LEASE	5,430	8,000	6,000	6,000	6,000	6,000	6,000	6,000
10-20-4510-450	PROPERTY & CASUALTY INS	2,402	3,674	3,400	3,400	3,400	3,400	3,400	3,400
10-20-4510-480	CONTRA-ADMINISTRATION	(150,945)	(150,945)	(150,495)	(150,495)	(152,190)	(152,190)	(146,800)	(146,800)
10-20-4510-491	DUES/SUBSCRIPTIONS	1,801	2,020	1,620	1,620	1,620	1,720	1,720	1,720
10-20-4510-495	SAFETY	275	1,000	25,000	25,000	5,000	25,000	10,000	10,000
10-20-4510-500	CAPITAL EXPENSE	-	15,000	-	35,812	35,812	35,000	-	-
10-20-4510-599	MISCELLANEOUS EQUIPMENT	-	4,000	9,000	9,000	9,000	5,500	5,500	5,500
10-20-4510-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4510) - PUBLIC WORKS	102,997	178,542	199,691	246,538	224,843	262,266	181,356	181,356

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4520) - STREET MAINTENANCE									
10-20-4520-121	SALARIES	368,466	466,000	461,760	487,831	487,831	487,831	425,000	425,000
10-20-4520-126	PART-TIME SALARIES	-	10,000	15,000	15,000	15,000	15,000	15,000	15,000
10-20-4520-181	FICA	35,191	35,000	36,400	38,394	38,394	38,394	33,900	33,900
10-20-4520-182	RETIREMENT	31,359	31,400	28,000	31,570	31,570	36,400	33,400	33,400
10-20-4520-183	HEALTH INSURANCE	147,126	150,789	98,852	101,818	86,000	95,000	90,000	90,000
10-20-4520-184	LIFE INSURANCE	231	250	500	500	500	500	500	500
10-20-4520-186	WORKER'S COMP INS	21,362	32,187	32,000	32,000	15,500	20,000	20,000	20,000
10-20-4520-187	DENTAL INSURANCE	9,090	9,300	9,300	9,300	9,300	9,300	9,100	9,100
10-20-4520-196	RETIREE HEALTH INSURANCE	15,839	16,399	14,400	14,400	10,000	15,000	15,000	15,000
10-20-4520-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-20-4520-200	SUPPLIES	35,415	46,000	35,000	35,000	35,000	35,000	20,000	20,000
10-20-4520-212	UNIFORMS	9,527	11,300	11,300	11,300	9,500	9,500	9,500	9,500
10-20-4520-251	GAS & OIL	15,616	33,000	25,000	25,000	18,000	18,000	18,000	18,000
10-20-4520-321	TELEPHONE	9,928	9,900	9,400	9,400	9,400	9,400	9,400	9,400
10-20-4520-331	ELECTRICITY	9,428	9,428	9,428	9,428	9,428	9,428	9,428	9,428

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4520-351	BUILDING MAINTENANCE	8,305	14,000	21,000	12,800	9,000	9,000	9,000	9,000
10-20-4520-352	EQUIPMENT REPAIRS	35,618	55,000	40,000	40,000	40,000	40,000	40,000	40,000
10-20-4520-439	EQUIPMENT RENTAL/LEASE	-	500	500	500	500	500	500	500
10-20-4520-450	PROPERTY & CASUALTY INS	17,260	29,843	24,800	24,800	18,000	19,000	18,000	18,000
10-20-4520-480	CONTRA-ADMINISTRATION	(155,323)	(155,323)	(155,323)	(155,323)	(156,605)	(156,605)	(151,060)	(151,060)
10-20-4520-495	SAFETY	1,203	3,500	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4520-499	MISCELLANEOUS	7,283	8,600	7,600	7,600	7,600	7,600	7,600	7,600
10-20-4520-500	CAPITAL EXPENSE	-	-	142,000	140,700	140,000	478,500	33,000	33,000
10-20-4520-501	CMAQ-INTERSECTION PROJECT	-	-	-	414,873	-	414,873	414,873	414,873
10-20-4520-591	RESURFACING & PATCHWORK	3,523	30,000	190,000	190,000	100,000	120,000	120,000	120,000
10-20-4520-592	CULVERT & BRIDGE REPAIR	(1)	15,000	12,000	12,000	5,000	5,000	5,000	5,000
10-20-4520-594	TRAFFIC MARKING & SIGNS	540	13,500	10,000	10,000	10,000	10,000	10,000	10,000
10-20-4520-599	MISCELLANEOUS EQUIPMENT	10,135	15,000	14,500	14,500	12,500	14,500	12,500	12,500
10-20-4520-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4520) - STREET MAINTENANCE	637,124	890,573	1,094,917	1,534,891	962,918	1,762,621	1,229,141	1,229,141

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4530) - EQUIPMENT SERVICES									
10-20-4530-121	SALARIES	95,391	95,400	93,600	99,366	99,366	99,366	99,366	99,366
10-20-4530-181	FICA	7,298	7,300	7,160	7,601	7,601	7,600	7,600	7,600
10-20-4530-182	RETIREMENT	6,389	6,600	5,700	6,460	6,800	7,000	7,000	7,000
10-20-4530-183	HEALTH INSURANCE	24,888	25,231	18,100	18,643	18,200	18,200	18,200	18,200
10-20-4530-184	LIFE INSURANCE	50	100	200	200	200	200	200	200
10-20-4530-186	WORKER'S COMP INS	3,507	5,572	5,570	5,570	2,500	3,000	3,000	3,000
10-20-4530-187	DENTAL INSURANCE	1,404	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4530-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-20-4530-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-20-4530-200	SUPPLIES	2,309	3,700	3,000	3,000	3,000	3,000	3,000	3,000
10-20-4530-212	UNIFORMS	2,373	3,900	3,000	3,000	2,400	2,400	2,400	2,400
10-20-4530-251	GAS & OIL	2,028	4,500	3,000	3,000	2,200	2,200	2,200	2,200
10-20-4530-321	TELEPHONE	7,208	7,500	7,000	7,000	7,000	7,500	7,500	7,500
10-20-4530-331	ELECTRICITY	4,834	4,834	4,834	4,834	4,834	4,834	4,834	4,834
10-20-4530-351	BUILDING MAINTENANCE	1,800	6,500	4,000	4,000	2,000	2,000	2,000	2,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4530-352	EQUIPMENT REPAIRS	1,453	2,500	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4530-450	PROPERTY & CASUALTY INS	2,379	3,864	3,375	3,375	2,000	2,000	2,000	2,000
10-20-4530-480	CONTRA-ADMINISTRATION	(44,930)	(44,930)	(44,930)	(44,930)	(43,490)	(43,490)	(40,180)	(40,180)
10-20-4530-495	SAFETY	-	200	200	200	200	200	200	200
10-20-4530-499	MISCELLANEOUS	1,729	1,890	1,500	1,500	1,500	1,800	1,800	1,800
10-20-4530-500	CAPITAL EXPENSE	-	-	35,000	29,000	30,000	5,000	5,000	5,000
10-20-4530-599	MISCELLANEOUS EQUIPMENT	3,409	3,900	3,000	3,000	3,000	3,000	3,000	3,000
10-20-4530-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4530) - EQUIPMENT SERVICES	123,520	140,061	156,309	157,819	152,311	128,810	132,120	132,120

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4710) - SOLID WASTE									
10-30-4710-121	SALARIES	350,419	372,000	392,080	403,290	403,000	403,000	350,000	350,000
10-30-4710-126	PART-TIME SALARIES	3,373	5,000	-	-	-	-	-	-
10-30-4710-181	FICA	26,790	28,850	29,100	29,958	29,900	29,900	27,000	27,000
10-30-4710-182	RETIREMENT	23,638	26,650	23,000	25,193	25,000	25,750	26,000	26,000
10-30-4710-183	HEALTH INSURANCE	142,109	161,718	88,754	91,416	88,000	91,000	79,800	79,800
10-30-4710-184	LIFE INSURANCE	195	250	500	500	500	500	400	400
10-30-4710-186	WORKER'S COMP INS	18,382	30,709	30,700	30,700	13,000	16,000	16,000	16,000
10-30-4710-187	DENTAL INSURANCE	7,178	8,300	8,300	8,300	8,300	8,300	6,000	6,000
10-30-4710-196	RETIREE HEALTH INSURANCE	9,130	14,000	14,400	14,400	14,400	14,400	14,400	14,400
10-30-4710-197	RETIREE DENTAL INSURANCE	(28)	-	-	-	-	-	-	-
10-30-4710-200	SUPPLIES	9,520	15,200	10,000	10,000	10,000	10,000	10,000	10,000
10-30-4710-212	UNIFORMS	11,762	14,400	14,400	14,400	12,000	12,000	12,000	12,000
10-30-4710-251	GAS & OIL	31,517	65,000	45,000	45,000	35,000	45,000	40,000	40,000
10-30-4710-321	TELEPHONE	7,188	7,800	7,300	7,300	7,300	7,300	7,300	7,300
10-30-4710-331	ELECTRICITY	9,428	9,428	9,428	9,428	9,428	9,428	9,428	9,428
10-30-4710-341	PRINTING	-	900	400	400	400	400	400	400

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-30-4710-352	EQUIPMENT REPAIRS	83,862	110,000	90,000	90,000	85,000	90,000	85,000	85,000
10-30-4710-370	ADVERTISING	2,372	2,600	2,600	2,600	2,000	2,000	2,000	2,000
10-30-4710-450	PROPERTY & CASUALTY INS	10,099	15,305	15,000	15,000	10,000	10,000	10,000	10,000
10-30-4710-495	SAFETY	533	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-30-4710-499	MISCELLANEOUS	4,296	5,600	3,600	3,600	3,600	3,600	3,600	3,600
10-30-4710-500	CAPITAL EXPENSE	490,825	550,000	-	-	-	134,000	-	-
10-30-4710-599	MISCELLANEOUS EQUIPMENT	109,449	119,000	17,500	17,500	17,500	17,500	17,500	17,500
10-30-4710-628	RECYCLING CONTRACT	-	-	-	-	-	-	-	-
10-30-4710-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4710) - SOLID WASTE	1,352,036	1,564,210	803,562	820,485	775,828	931,578	718,328	718,328

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4740) - GENERAL SERVICES									
10-30-4740-121	SALARIES	77,990	78,800	81,952	85,619	85,000	85,000	-	-
10-30-4740-181	FICA	5,920	6,022	6,265	6,545	6,500	6,500	-	-
10-30-4740-182	RETIREMENT	5,243	5,412	4,900	5,460	6,100	6,400	-	-
10-30-4740-183	HEALTH INSURANCE	25,011	43,495	23,834	24,549	15,000	16,000	-	-
10-30-4740-184	LIFE INSURANCE	50	100	200	200	200	200	-	-
10-30-4740-186	WORKER'S COMP INS	6,204	6,250	9,250	9,250	4,400	6,000	-	-
10-30-4740-187	DENTAL INSURANCE	1,218	1,900	1,900	1,900	1,900	1,900	-	-
10-30-4740-196	RETIREE HEALTH INSURANCE	15,368	17,399	14,400	14,400	14,400	14,400	-	-
10-30-4740-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-30-4740-200	SUPPLIES	2,893	7,400	4,000	4,000	3,000	3,000	-	-
10-30-4740-212	UNIFORMS	2,443	3,800	3,000	3,000	2,500	2,500	-	-
10-30-4740-251	GAS & OIL	1,105	4,000	2,500	2,500	1,500	2,000	-	-
10-30-4740-321	TELEPHONE	2,505	2,900	2,400	2,400	3,000	3,000	-	-
10-30-4740-331	ELECTRICITY	4,036	4,036	4,036	4,036	4,036	4,036	-	-
10-30-4740-351	BUILDING MAINTENANCE	136	2,000	11,000	11,000	11,000	2,000	-	-

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-30-4740-352	EQUIPMENT REPAIRS	1,883	5,000	3,500	3,500	2,000	2,000	-	-
10-30-4740-450	PROPERTY & CASUALTY INS	2,352	4,540	3,200	3,200	2,400	2,400	-	-
10-30-4740-499	MISCELLANEOUS	4,085	5,750	4,500	4,500	4,000	11,000	-	-
10-30-4740-500	CAPITAL EXPENSE	6,599	8,000	35,000	24,000	24,000	96,500	-	-
10-30-4740-599	MISCELLANEOUS EQUIPMENT	1,933	2,200	2,500	2,500	2,500	-	-	-
10-30-4740-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4740) - GENERAL SERVICES	166,973	209,004	218,337	212,559	193,436	264,836	-	-

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4910) - PLANNING & ZONING									
10-40-4910-121	SALARIES	122,116	122,000	124,800	159,583	145,000	157,000	157,000	157,000
10-40-4910-126	PART-TIME SALARIES	-	-	-	-	10,000	10,000	10,000	10,000
10-40-4910-181	FICA	9,233	9,200	9,560	12,222	11,200	12,200	12,200	12,200
10-40-4910-182	RETIREMENT	8,208	8,500	7,500	10,469	10,500	11,850	11,850	11,850
10-40-4910-183	HEALTH INSURANCE	24,888	27,671	18,100	24,379	18,200	19,000	19,000	19,000
10-40-4910-184	LIFE INSURANCE	50	100	200	200	200	200	200	200
10-40-4910-186	WORKER'S COMP INS	1,665	2,539	2,500	2,500	1,200	2,000	2,000	2,000
10-40-4910-187	DENTAL INSURANCE	1,764	1,700	1,700	1,700	1,700	1,700	1,700	1,700
10-40-4910-192	LEGAL	3,026	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-40-4910-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-40-4910-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-40-4910-199	CONSULTING/ENFORCEMENT	-	-	40,000	40,000	40,000	40,000	40,000	40,000
10-40-4910-200	SUPPLIES	496	2,000	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4910-251	GAS & OIL	264	1,000	750	750	300	300	300	300
10-40-4910-260	OFFICE	806	1,500	900	900	2,200	2,200	2,200	2,200
10-40-4910-321	TELEPHONE	5,921	6,700	6,000	6,000	6,000	6,000	6,000	6,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-40-4910-325	POSTAGE	-	400	200	200	200	200	200	200
10-40-4910-341	PRINTING	-	-	-	-	-	-	-	-
10-40-4910-352	EQUIPMENT REPAIRS	30	500	500	500	100	100	100	100
10-40-4910-370	ADVERTISING	514	1,800	1,000	1,000	500	500	500	500
10-40-4910-395	TRAINING/BUSINESS	1,718	3,000	3,000	3,000	1,800	1,800	1,800	1,800
10-40-4910-439	EQUIPMENT RENTAL/LEASE	2,726	7,000	2,500	2,500	2,500	2,500	2,500	2,500
10-40-4910-450	PROPERTY & CASUALTY INS	1,509	2,637	2,125	2,125	1,000	1,000	1,000	1,000
10-40-4910-480	CONTRA-ADMINISTRATION	(11,150)	(11,150)	(11,150)	(11,150)	(11,240)	(11,240)	(10,840)	(10,840)
10-40-4910-491	DUES/SUBSCRIPTIONS	1,440	1,530	1,530	1,530	1,500	1,500	1,500	1,500
10-40-4910-499	MISCELLANEOUS	612	700	350	350	350	350	350	350
10-40-4910-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-40-4910-599	MISCELLANEOUS EQUIPMENT	2,853	3,800	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4910-680	PLANNING BOARD CONTRACT	3,797	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-40-4910-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4910) - PLANNING & ZONING	182,486	208,627	229,565	276,258	260,710	276,660	277,060	277,060

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4930) - BUSINESS & COMMUNITY DEV									
10-40-4930-121	SALARIES	93,344	95,500	93,600	59,320	50,000	50,000	37,401	37,401
10-40-4930-181	FICA	7,447	7,200	7,200	7,255	3,900	3,900	2,861	2,861
10-40-4930-182	RETIREMENT	6,247	6,400	5,700	6,094	3,700	7,000	2,244	2,244
10-40-4930-183	HEALTH INSURANCE	14,907	15,441	11,368	10,979	6,000	6,000	5,734	5,734
10-40-4930-184	LIFE INSURANCE	50	100	200	200	100	200	27	27
10-40-4930-186	WORKER'S COMP INS	1,101	1,570	1,870	1,870	925	1,000	451	451
10-40-4930-187	DENTAL INSURANCE	672	1,300	1,300	1,300	700	1,300	336	336
10-40-4930-189	AUTO ALLOWANCE	4,200	4,200	4,200	4,200	-	-	-	-
10-40-4930-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-199	CONSULTING FEES	-	-	25,000	-	-	-	-	-
10-40-4930-200	SUPPLIES	1,015	1,065	1,500	1,500	1,500	1,000	-	1,000
10-40-4930-260	OFFICE	1,234	1,235	1,500	1,500	1,500	1,000	-	1,000
10-40-4930-321	TELEPHONE	6,991	7,500	6,800	6,800	6,800	5,000	-	5,000
10-40-4930-325	POSTAGE	-	500	200	200	200	200	-	200
10-40-4930-341	PRINTING	-	700	2,000	2,000	2,000	1,000	-	1,000

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-40-4930-395	TRAINING/BUSINESS	2,545	3,200	3,000	2,000	2,000	2,000	-	2,000
10-40-4930-413	OFFICE RENT	6,300	6,300	6,600	3,025	2,500	2,500	-	-
10-40-4930-439	EQUIPMENT RENTAL/LEASE	3,881	4,500	4,000	3,000	3,000	2,500	-	600
10-40-4930-450	PROPERTY & CASUALTY INS	677	1,249	1,000	1,000	400	400	400	400
10-40-4930-491	DUES/SUBSCRIPTIONS	832	2,160	2,000	1,250	1,000	1,000	-	1,000
10-40-4930-499	MISCELLANEOUS	472	450	450	450	450	450	-	450
10-40-4930-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-40-4930-599	MISCELLANEOUS EQUIPMENT	936	1,000	750	750	750	750	-	750
10-40-4930-602	CHAMBER- OPERATIONS	-	-	-	-	-	-	28,000	-
10-40-4930-682	GRANTS- INCENTIVES	16,316	18,000	29,000	29,000	29,000	40,250	55,000	55,000
10-40-4930-683	PROMOTIONS/MARKETING	22,760	28,000	17,000	17,000	17,000	15,000	-	15,000
10-40-4930-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4930) - BUSINESS & COMMUNITY D	191,926	207,570	226,238	160,693	133,425	142,450	132,454	132,454

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(6100) - PARKS & RECREATION									
10-80-6100-121	SALARIES	213,667	213,700	213,200	224,336	215,000	224,000	309,000	309,000
10-80-6100-126	PART-TIME SALARIES	75,133	82,300	114,000	114,000	100,000	100,000	100,000	100,000
10-80-6100-181	FICA	21,725	22,300	24,000	24,852	23,000	24,800	31,300	31,300
10-80-6100-182	RETIREMENT	14,341	14,500	13,000	14,587	16,450	18,100	24,500	24,500
10-80-6100-183	HEALTH INSURANCE	62,812	64,868	41,984	43,244	47,000	50,000	66,000	66,000
10-80-6100-184	LIFE INSURANCE	101	150	300	300	300	300	500	500
10-80-6100-186	WORKER'S COMP INS	7,812	12,005	15,505	15,505	5,500	7,000	13,000	13,000
10-80-6100-187	DENTAL INSURANCE	4,020	4,100	4,100	4,100	4,100	4,100	6,000	6,000
10-80-6100-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	14,400	14,400
10-80-6100-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-80-6100-200	SUPPLIES	21,708	23,000	24,000	24,000	23,000	23,000	26,000	26,000
10-80-6100-212	UNIFORMS	1,180	1,700	1,700	1,700	1,900	2,000	2,500	2,500
10-80-6100-220	VENDING & CONCESSIONS	10,747	15,000	15,000	15,000	11,000	14,000	14,000	14,000
10-80-6100-251	GAS & OIL	2,570	6,400	4,500	4,500	3,000	3,000	5,000	5,000
10-80-6100-295	SPORTS PROGRAMS	51,528	57,100	60,000	60,000	60,000	60,000	60,000	60,000
10-80-6100-321	TELEPHONE	10,314	10,700	10,000	10,000	10,000	10,000	13,000	13,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-80-6100-331	ELECTRICITY	50,034	50,034	50,034	50,034	50,034	50,034	54,070	54,070
10-80-6100-351	BUILDING MAINTENANCE	13,877	19,000	18,000	18,000	18,000	18,000	20,000	20,000
10-80-6100-352	EQUIPMENT REPAIRS	4,311	6,500	5,000	5,000	5,000	5,000	7,000	7,000
10-80-6100-359	PARKS & TRAIL MAINTENANCE	4,823	14,400	20,000	20,000	20,000	20,000	20,000	20,000
10-80-6100-395	TRAINING/BUSINESS	2,947	4,800	4,000	4,000	4,000	4,000	4,000	4,000
10-80-6100-439	EQUIPMENT RENTAL/LEASE	1,294	2,400	2,000	2,000	2,000	2,000	2,000	2,000
10-80-6100-450	PROPERTY & CASUALTY INS	11,239	14,975	14,000	14,000	4,000	4,000	6,400	6,400
10-80-6100-499	MISCELLANEOUS	10,734	12,500	10,000	10,000	10,000	10,000	21,000	21,000
10-80-6100-500	CAPITAL EXPENSE	107,249	315,000	65,000	466,700	65,000	100,000	40,000	40,000
10-80-6100-599	MISCELLANEOUS EQUIPMENT	4,461	8,000	10,000	10,000	10,000	10,000	12,000	12,000
10-80-6100-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(6100) - PARKS & RECREATION	708,628	975,432	739,323	1,155,858	708,284	763,334	871,670	871,670
FUND TOTAL	(10) - GENERAL FUND	10,214,210	11,868,685	10,968,422	12,028,369	10,643,553	12,240,691	11,038,040	11,038,040
								11,038,040	11,038,040
								-	-

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(27) - POWELL BILL FUND									
27-20-4550-585	IMPROVEMENT-INTERSECTION	-	105,650	-	111,736	-	-	-	-
27-20-4550-586	IMPROVEMENT-DOWNTOWN	24,066	280,277	-	321,211	-	-	-	-
27-20-4550-587	INTERSECTION-CMAQ GRANT	40,130	465,000	-	-	-	-	-	-
27-20-4550-590	POWELL BILL-STREETS	125,060	110,600	211,300	211,300	211,300	211,300	211,300	211,300
27-20-4550-980	REIMBURSE-GENERAL FUND	120,000	120,000	100,000	100,000	100,000	100,000	100,000	100,000
FUND TOTAL	(27) - POWELL BILL FUND	309,256	1,081,527	311,300	744,247	311,300	311,300	311,300	311,300

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7100) - WATER TREATMENT PLANT									
61-91-7100-121	SALARIES	364,913	382,400	385,000	399,730	370,000	399,000	399,000	399,000
61-91-7100-181	FICA	27,050	31,500	31,500	32,627	29,000	30,500	30,500	30,500
61-91-7100-182	RETIREMENT	15,465	29,000	25,000	26,068	26,000	28,850	28,850	28,850
61-91-7100-183	HEALTH INSURANCE	98,759	98,765	64,870	64,870	65,500	65,500	65,500	65,500
61-91-7100-184	LIFE INSURANCE	171	200	400	400	400	400	400	400
61-91-7100-186	WORKER'S COMP INS	10,533	11,235	15,235	15,235	8,000	9,000	9,000	9,000
61-91-7100-187	DENTAL INSURANCE	5,812	6,800	6,800	6,800	5,700	5,700	5,700	5,700
61-91-7100-195	OPEB RETIREE HEALTH	(2,388)	30,000	30,000	30,000	30,000	30,000	30,000	30,000
61-91-7100-196	RETIREE HEALTH INSURANCE	42,394	42,798	28,798	28,798	50,000	51,000	51,000	51,000
61-91-7100-197	RETIREE DENTAL INSURANCE	1	-	-	-	-	-	-	-
61-91-7100-199	CONSULTING FEES	276	8,000	4,000	4,000	4,000	2,000	2,000	2,000
61-91-7100-200	SUPPLIES	18,313	25,000	22,000	22,000	20,000	32,000	30,000	30,000
61-91-7100-203	CHEMICALS	117,409	145,000	145,000	145,000	120,000	120,000	118,000	118,000
61-91-7100-212	UNIFORMS	6,652	8,000	7,500	7,500	6,800	6,800	6,800	6,800
61-91-7100-251	GAS & OIL	2,192	4,500	3,500	3,500	2,500	2,500	2,500	2,500
61-91-7100-260	OFFICE	2,039	2,700	2,700	2,700	2,100	2,100	2,100	2,100

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7100-321	TELEPHONE	8,125	8,000	7,600	7,600	8,000	8,000	8,000	8,000
61-91-7100-325	POSTAGE	33	400	500	500	50	50	50	50
61-91-7100-331	ELECTRICITY	249,000	249,000	249,000	249,000	249,000	249,000	249,000	249,000
61-91-7100-332	GENERATOR FUEL	10,281	30,000	30,000	30,000	15,000	15,000	15,000	15,000
61-91-7100-339	PUMP/TANKS ELECTRICITY	13,927	17,000	14,000	14,000	14,400	26,000	15,000	15,000
61-91-7100-341	PRINTING	-	1,000	400	400	100	100	100	100
61-91-7100-351	BUILDING MAINTENANCE	9,010	41,000	77,000	77,000	77,000	50,000	50,000	50,000
61-91-7100-352	EQUIPMENT REPAIRS	53,046	78,000	70,000	70,000	65,000	90,000	60,000	60,000
61-91-7100-395	TRAINING/BUSINESS	1,210	4,500	2,000	2,000	2,000	7,000	4,000	4,000
61-91-7100-396	CHEMICAL ANALYSIS	12,598	18,000	20,000	20,000	13,000	13,000	13,000	13,000
61-91-7100-439	EQUIPMENT RENTAL/LEASE	914	3,000	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7100-450	PROPERTY & CASUALTY INS	28,042	39,875	33,875	33,875	29,000	29,000	29,000	29,000
61-91-7100-491	DUES/SUBSCRIPTIONS	4,854	5,400	5,400	5,400	5,400	5,400	5,400	5,400
61-91-7100-495	SAFETY	873	2,900	2,500	2,500	1,900	1,900	1,900	1,900
61-91-7100-499	MISCELLANEOUS	4,615	10,200	7,200	4,200	4,200	4,200	4,200	4,200
61-91-7100-500	CAPITAL EXPENSE	-	54,000	-	-	-	852,000	127,000	127,000
61-91-7100-599	MISCELLANEOUS EQUIPMENT	14,707	25,500	29,500	32,500	30,000	20,000	20,000	20,000

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7100-629	SERVICE CONTRACT	114,386	133,000	135,000	135,000	116,000	116,000	116,000	116,000
61-91-7100-991	CONTINGENCY	-	-	17,750	825	-	-	-	-
DEPT TOTAL	(7100) - WATER TREATMENT PLANT	1,235,211	1,546,673	1,476,528	1,476,528	1,372,550	2,274,500	1,501,500	1,501,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7110) - DISTRIBUTION & COLLECT									
61-91-7110-121	SALARIES	458,962	459,250	460,980	487,044	460,000	547,000	487,000	487,000
61-91-7110-181	FICA	34,157	34,200	35,360	37,354	36,000	37,350	37,350	37,350
61-91-7110-182	RETIREMENT	19,324	30,360	32,614	34,504	27,000	35,550	35,550	35,550
61-91-7110-183	HEALTH INSURANCE	129,269	129,747	94,488	94,488	89,000	94,500	94,500	94,500
61-91-7110-184	LIFE INSURANCE	202	250	500	500	500	500	500	500
61-91-7110-186	WORKER'S COMP INS	13,932	14,730	23,730	23,730	10,000	15,000	15,000	15,000
61-91-7110-187	DENTAL INSURANCE	7,480	8,000	8,000	8,000	7,200	7,200	7,200	7,200
61-91-7110-195	OPEB RETIREE HEALTH	77,385	35,000	35,000	35,000	35,000	35,000	35,000	35,000
61-91-7110-196	RETIREE HEALTH INSURANCE	2,400	10,199	14,400	14,400	-	7,000	7,000	7,000
61-91-7110-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7110-199	CONSULTING FEES	340	15,750	26,000	26,000	500	26,000	12,000	12,000
61-91-7110-200	SUPPLIES	136,365	196,000	165,000	166,025	150,000	220,000	184,000	184,000
61-91-7110-212	UNIFORMS	11,581	11,500	11,000	11,000	11,000	11,000	8,000	8,000
61-91-7110-251	GAS & OIL	24,793	38,400	30,000	30,000	25,000	25,000	25,000	25,000
61-91-7110-321	TELEPHONE	11,045	11,100	11,000	11,000	11,000	11,000	11,000	11,000
61-91-7110-325	POSTAGE	19,844	23,500	22,000	22,000	22,000	22,000	22,000	22,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7110-331	ELECTRICITY	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
61-91-7110-339	LIFT STATIONS ELECTRICITY	11,284	15,000	15,000	15,000	12,000	19,000	15,000	15,000
61-91-7110-341	PRINTING	-	500	1,000	1,000	-	-	-	-
61-91-7110-351	BUILDING MAINTENANCE	4,646	3,800	2,000	2,000	2,000	48,000	-	-
61-91-7110-352	EQUIPMENT REPAIRS	96,485	132,600	77,000	80,900	80,900	80,900	77,000	77,000
61-91-7110-390	METER TESTING	-	-	1,000	1,000	1,000	1,000	1,000	1,000
61-91-7110-395	TRAINING/BUSINESS	-	2,000	2,500	2,500	1,000	5,000	1,000	1,000
61-91-7110-450	PROPERTY & CASUALTY INS	14,896	20,424	25,424	25,424	15,000	15,000	15,000	15,000
61-91-7110-491	DUES/SUBSCRIPTIONS	3,742	4,600	3,150	3,150	3,150	3,150	3,150	3,150
61-91-7110-495	SAFETY	833	2,700	2,000	2,000	1,000	1,000	1,000	1,000
61-91-7110-499	MISCELLANEOUS	5,496	7,560	7,000	5,975	5,500	5,500	5,500	5,500
61-91-7110-500	CAPITAL EXPENSE	-	1,198,420	145,000	842,581	145,000	3,724,000	70,000	70,000
61-91-7110-596	SYSTEM MAINTENANCE	32,130	36,675	90,000	86,100	85,000	310,000	150,000	150,000
61-91-7110-599	MISCELLANEOUS EQUIPMENT	17,077	20,100	25,000	25,000	18,000	29,000	18,000	18,000
61-91-7110-629	WATER SERVICE CONTRACT	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
61-91-7110-991	CONTINGENCY	-	-	21,000	-	-	-	-	-
DEPT TOTAL	(7110) - DISTRIBUTION & COLLECT	1,150,668	2,480,865	1,405,646	2,112,175	1,272,250	5,354,150	1,356,250	1,356,250

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7120) - WASTEWATER TREATMENT PLANT									
61-91-7120-121	SALARIES	386,871	386,875	400,400	412,306	387,000	432,000	412,000	412,000
61-91-7120-181	FICA	29,796	29,800	30,680	31,591	30,000	31,500	31,500	31,500
61-91-7120-182	RETIREMENT	16,849	26,300	28,392	29,255	28,500	30,200	30,200	30,200
61-91-7120-183	HEALTH INSURANCE	85,131	85,303	52,404	52,404	57,100	58,300	58,300	58,300
61-91-7120-184	LIFE INSURANCE	155	200	400	400	400	400	400	400
61-91-7120-186	WORKER'S COMP INS	12,901	12,602	14,477	14,477	10,000	12,000	12,000	12,000
61-91-7120-187	DENTAL INSURANCE	5,224	5,900	5,900	5,900	5,500	5,500	5,500	5,500
61-91-7120-195	OPEB RETIREE HEALTH	(7,844)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
61-91-7120-196	RETIREE HEALTH INSURANCE	42,954	43,798	28,798	28,798	61,700	67,000	67,000	67,000
61-91-7120-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7120-199	CONSULTING FEES	248	1,550	10,000	10,000	500	500	500	500
61-91-7120-200	SUPPLIES	12,964	18,500	20,000	20,000	15,000	20,000	15,000	15,000
61-91-7120-203	CHEMICALS	58,940	77,000	75,000	75,000	60,000	60,000	60,000	60,000
61-91-7120-212	UNIFORMS	6,994	8,000	8,000	8,000	7,000	11,000	10,000	10,000
61-91-7120-251	GAS & OIL	2,064	4,500	3,000	3,000	2,000	4,500	3,000	3,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7120-260	OFFICE	880	1,800	1,800	1,800	1,000	1,000	1,000	1,000
61-91-7120-298	HEAT EXCHANGER FUEL OIL	52	20,000	10,000	10,000	500	500	500	500
61-91-7120-299	PRE-TREATMENT	-	6,000	6,000	6,000	-	-	-	-
61-91-7120-321	TELEPHONE	8,186	8,900	8,000	8,000	8,000	10,000	10,000	10,000
61-91-7120-331	ELECTRICITY	278,000	278,000	278,000	278,000	278,000	278,000	278,000	278,000
61-91-7120-332	GENERATOR FUEL	919	13,000	10,000	10,000	1,000	1,000	1,000	1,000
61-91-7120-351	BUILDING MAINTENANCE	6,481	11,000	35,000	35,000	35,000	25,000	10,000	10,000
61-91-7120-352	EQUIPMENT REPAIRS	37,092	125,300	85,000	85,000	80,000	80,000	80,000	80,000
61-91-7120-395	TRAINING/BUSINESS	1,865	5,000	2,500	2,500	2,000	5,000	4,000	4,000
61-91-7120-396	CHEMICAL ANALYSIS	19,681	34,000	25,000	25,000	20,000	30,000	20,000	20,000
61-91-7120-397	SLUDGE REMOVAL	300,097	300,200	250,000	250,000	250,000	280,000	250,000	250,000
61-91-7120-439	EQUIPMENT RENTAL/LEASE	936	1,000	2,500	2,500	1,000	1,000	1,000	1,000
61-91-7120-450	PROPERTY & CASUALTY INS	22,255	31,145	28,645	28,645	23,000	23,000	23,000	23,000
61-91-7120-491	DUES/SUBSCRIPTIONS	6,999	8,800	8,500	8,500	7,000	7,000	7,000	7,000
61-91-7120-499	MISCELLANEOUS	2,945	6,550	3,000	3,000	3,000	3,000	3,000	3,000
61-91-7120-500	CAPITAL EXPENSE	-	25,000	141,000	141,000	141,000	137,500	95,000	95,000
61-91-7120-599	MISCELLANEOUS EQUIPMENT	6,719	10,000	14,000	14,000	7,000	14,000	7,000	7,000

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7120-629	SERVICE CONTRACT	16,769	23,000	23,000	23,000	17,000	28,000	17,000	17,000
61-91-7120-991	CONTINGENCY	-	-	18,000	-	-	-	-	-
DEPT TOTAL	(7120) - WASTEWATER TREATMENT	1,363,122	1,634,023	1,652,396	1,648,076	1,564,200	1,681,900	1,537,900	1,537,900

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7130) - WATER & SEWER INTANGIBLE									
61-91-7130-193	HEALTH ADMIN COST	17,791	21,100	10,000	10,000	10,000	10,000	10,000	10,000
61-91-7130-399	CREDIT CARD EXPENSE	7,281	7,300	4,000	4,000	4,000	4,000	4,000	4,000
61-91-7130-459	BOND REFUNDING EXPENSE	-	-	-	-	-	-	-	-
61-91-7130-460	DEPRECIATION EXPENSE	1,734,771	-	-	-	-	-	-	-
61-91-7130-492	BAD DEBT EXPENSE	58,734	91,000	75,000	75,000	75,000	75,000	75,000	75,000
61-91-7130-497	DIRECT SERVICE ALLOCATIONS	2,002	-	-	-	-	-	-	-
61-91-7130-498	ENTERPRISE ADMINISTRATION	675,000	677,500	675,000	675,000	675,000	550,000	500,000	500,000
61-91-7130-499	MISCELLANEOUS	4,084	4,200	400	400	400	400	400	400
61-91-7130-710	REVENUE BOND PRINCIPAL	-	1,511,000	1,540,000	1,540,000	1,540,000	1,567,000	1,567,000	1,567,000
61-91-7130-711	2000 LOAN PRINCIPAL-WATER	-	72,906	74,999	74,999	74,999	77,151	77,151	77,151
61-91-7130-712	2003 LOAN PRINCIPAL-SEWER	-	569,273	585,612	585,612	585,612	602,419	602,419	602,419
61-91-7130-720	REVENUE BOND INTEREST	157,156	160,045	131,472	131,472	131,472	106,062	106,062	106,062
61-91-7130-721	2000 LOAN INTEREST-WATER	13,142	13,491	11,398	11,398	11,398	9,246	9,246	9,246
61-91-7130-722	2003 LOAN INTEREST-SEWER	139,671	144,617	128,278	128,278	128,278	111,471	111,471	111,471
61-91-7130-750	REVENUE BOND HANDLING	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7130-950	INVENTORY CHANGE	(28,380)	-	-	-	-	-	-	-

Fiscal Year 2017-18

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7130-985	PILOT EXPENSE	379,096	379,096	379,096	379,096	379,096	379,096	379,096	379,096
DEPT TOTAL	(7130) - INTANGIBLE	3,162,846	3,654,028	3,617,755	3,617,755	3,617,755	3,494,345	3,444,345	3,444,345
FUND TOTAL	(61) - WATER & SEWER FUND	6,911,847	9,315,589	8,152,325	8,854,534	7,826,755	12,804,895	7,839,995	7,839,995
								7,839,995	7,839,995
								-	-

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7200) - ELECTRIC DEPT									
63-93-7200-121	SALARIES	320,243	320,500	318,760	330,289	314,000	330,000	330,000	330,000
63-93-7200-126	PART-TIME SALARIES	5,225	5,300	8,000	8,000	5,000	5,000	5,000	5,000
63-93-7200-181	FICA	24,165	24,300	24,544	25,426	24,400	25,600	25,600	25,600
63-93-7200-182	RETIREMENT	15,004	21,700	20,000	20,836	23,100	24,800	24,800	24,800
63-93-7200-183	HEALTH INSURANCE	90,459	91,006	53,422	53,422	57,100	59,000	59,000	59,000
63-93-7200-184	LIFE INSURANCE	151	180	360	360	360	360	360	360
63-93-7200-186	WORKER'S COMP INS	7,891	9,752	16,552	16,552	6,400	8,000	8,000	8,000
63-93-7200-187	DENTAL INSURANCE	5,369	5,400	5,200	5,200	5,400	5,400	5,400	5,400
63-93-7200-192	LEGAL	-	800	1,000	1,000	1,000	1,000	1,000	1,000
63-93-7200-193	HEALTH ADMIN COST	3,804	5,000	2,000	2,000	500	500	500	500
63-93-7200-195	OPEB RETIREE HEALTH	24,678	6,000	6,000	6,000	6,000	6,000	6,000	6,000
63-93-7200-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
63-93-7200-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
63-93-7200-199	CONSULTING FEES	7,515	9,000	8,000	8,000	8,000	16,000	10,000	10,000
63-93-7200-200	SUPPLIES	50,130	61,000	60,000	60,000	60,000	75,000	75,000	75,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-212	UNIFORMS	7,009	9,300	8,700	8,700	7,000	7,000	7,000	7,000
63-93-7200-251	GAS & OIL	6,557	9,500	10,000	10,000	7,000	8,500	7,000	7,000
63-93-7200-321	TELEPHONE	9,394	9,500	9,500	9,500	7,000	7,000	7,000	7,000
63-93-7200-330	POWER SECURE EXPENSES	51,192	53,000	66,000	66,000	66,000	66,000	66,000	66,000
63-93-7200-331	ELECTRICITY	5,986,666	5,987,000	5,725,000	5,725,000	5,725,000	5,725,000	5,725,000	5,725,000
63-93-7200-332	ELECTRICITY-REPS CHARGES	30,768	30,000	30,000	30,000	30,000	30,000	30,000	30,000
63-93-7200-337	SALES TAX DISTRIBUTION	28,266	28,300	-	-	-	-	-	-
63-93-7200-338	STREET LIGHTING	78,227	78,500	110,000	110,000	80,000	80,000	80,000	80,000
63-93-7200-341	PRINTING	-	1,900	1,000	1,000	-	-	-	-
63-93-7200-351	BUILDING MAINTENANCE	1,898	4,000	8,000	8,000	4,000	25,000	15,000	15,000
63-93-7200-352	EQUIPMENT REPAIRS	7,577	10,000	20,000	20,000	8,000	8,000	8,000	8,000
63-93-7200-390	METER TESTING	16,392	17,800	10,000	10,000	10,000	20,000	20,000	20,000
63-93-7200-395	TRAINING/BUSINESS	300	2,000	1,000	1,000	1,000	5,000	3,000	3,000
63-93-7200-399	CREDIT CARD EXPENSE	8,159	8,200	5,000	5,000	9,000	9,000	9,000	9,000
63-93-7200-439	EQUIPMENT RENTAL/LEASE	-	3,900	2,000	2,000	2,000	2,000	2,000	2,000
63-93-7200-450	PROPERTY & CASUALTY INS	14,351	24,915	24,915	24,915	24,915	24,915	27,379	27,379
63-93-7200-460	DEPRECIATION EXPENSE	111,097	-	-	-	-	-	-	-

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-489	ELECTRICITIES DUES	6,417	6,500	6,200	6,200	6,200	6,200	6,200	6,200
63-93-7200-492	BAD DEBT EXPENSE	46,716	60,000	55,000	55,000	55,000	55,000	55,000	55,000
63-93-7200-497	DIRECT SERVICE ALLOCATIONS	1,270	1,500	-	-	1,500	1,500	1,500	1,500
63-93-7200-498	ENTERPRISE ADMINISTRATION	475,000	475,000	475,000	475,000	475,000	600,000	600,000	600,000
63-93-7200-499	MISCELLANEOUS	9,973	11,400	34,000	34,000	10,000	10,000	10,000	10,000
63-93-7200-500	CAPITAL EXPENSE	-	206,975	379,000	379,000	379,000	596,000	316,000	316,000
63-93-7200-596	SYSTEM MAINTENANCE	76,352	85,000	185,000	185,000	185,000	385,000	185,000	185,000
63-93-7200-599	MISCELLANEOUS EQUIPMENT	1,471	6,500	30,500	30,500	10,000	10,000	10,000	10,000
63-93-7200-640	CONTRIB RESERV RATE STABLIZ	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
63-93-7200-950	INVENTORY CHANGE	(3,866)	-	-	-	-	-	-	-
63-93-7200-985	PILOT EXPENSE	25,975	25,975	25,975	25,975	25,975	25,975	25,975	25,975
63-93-7200-991	CONTINGENCY	-	-	33,372	20,125	-	-	-	-
FUND TOTAL	(63) - ELECTRIC FUND	7,576,796	7,741,603	7,804,000	7,804,000	7,664,850	8,288,750	7,791,714	7,791,714
GRAND TOTAL	ALL FUNDS	25,012,109	30,007,404	27,236,047	29,431,150	26,446,458	33,645,636	26,981,049	26,981,049

2017-18 - CAPITAL OUTLAY - GENERAL FUND

(1)	<u>CITY MANAGER / CLERK</u>	
	OFFICE EQUIPMENT	\$4,000.00
(2)	<u>HUMAN RESOURCES</u>	
	NONE	\$0.00
(3)	<u>FINANCE</u>	
	PRINTER	\$10,000.00
(4)	<u>GENERAL EXPENSE</u>	
	NONE	\$0.00
(5)	<u>POLICE</u>	
	THREE VEHICLES- LEASE	\$0.00
	MOBILE HAND RADIOS	\$260,000.00
	UPTOWN CAMERA SYSTEM	\$12,000.00
	COMPUTER ROTATION PROGRAM	\$5,000.00
	BODY WORN CAMERAS	\$22,000.00
	K-9 & TRAINING	<u>\$19,000.00</u>
		\$318,000.00
(6)	<u>FIRE</u>	
	EQUIPMENT	\$60,000.00
		\$0.00
(7)	<u>PUBLIC WORKS</u>	
	TRUCK- LEASE	\$0.00

(8)	<u>STREET</u>		
		PULL BEHIND LEAF MACHINE	\$33,000.00
		CMAQ INTERSECTION PROJECT	<u>\$414,873.00</u>
			\$447,873.00
(9)	<u>EQUIPMENT SERVICES</u>		
		FLOOR JACK	\$5,000.00
(10)	<u>SOLID WASTE</u>		
		NONE	\$0.00
(11)	<u>GENERAL SERVICES</u>		
		NONE	\$0.00
(12)	<u>PLANNING</u>		
		NONE	\$0.00
(13)	<u>BUSINESS & COMMUNITY DEVELOPMENT</u>		
		NONE	\$0.00
(14)	<u>PARKS & RECREATION</u>		
		MASTER PLAN RESERVE	<u>\$40,000.00</u>
			\$40,000.00
		<u>GENERAL FUND CAPITAL</u>	<u>\$884,873.00</u>

2017-18 - CAPITAL OUTLAY - POWELL BILL

(1) POWELL BILL

STREETS /SIDEWALKS	\$211,000.00
INTERSECTION	\$0.00
DOWNTOWN IMPROVEMENTS	<u>\$0.00</u>
POWELL BILL FUND TOTAL	\$211,000.00

2017-18 - CAPITAL OUTLAY - WATER & SEWER

(1)	<u>WATER TREATMENT PLANT</u>	
	RAKE SYSTEM	\$75,000.00
	PLC'S IN SCADA	\$25,000.00
	PERISTALTIC FEED PUMPS	\$12,000.00
	FLOW METER	<u>\$15,000.00</u>
		\$127,000.00
(2)	<u>DISTRIBUTION & COLLECTION</u>	
	LIFT STATION TELEMTRY	\$35,000.00
	SERVICE TRUCK	<u>\$35,000.00</u>
		\$70,000.00
(3)	<u>WASTEWATER TREATMENT PLANT</u>	
	CENTRIFUGAL BLOWER	\$35,000.00
	DAF UPPER/LOWER CHAIN DRIVE	\$35,000.00
	OXIDATION DITCH ROTOR	<u>\$25,000.00</u>
		\$95,000.00
	<u>WATER & SEWER FUND TOTAL</u>	\$292,000.00

2017-18 - CAPITAL OUTLAY - ELECTRIC

(1) ELECTRIC FUND

TRANSFORMERS	\$60,000.00
DIGITRON METERS	\$76,000.00
SYSTEM IMPROVEMENTS	\$50,000.00
MAINTAINING DISTRIBUTION SYSTEM	\$100,000.00
GASTON COLLEGE LED	<u>\$30,000.00</u>
<u>ELECTRIC FUND TOTAL</u>	\$316,000.00

City of Lincoln, NC
Financial Plan 10 Year W-Dept. Requests

Tax Valuation Growth 0%, 3%		834,070,000	842,457,000	867,730,710	867,730,710	867,730,710	867,730,710	893,762,631	893,762,631
General Fund- Operations		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Revenue Categories									
Property Taxes- Current and Prior Year		4,707,049	4,776,000	4,915,005	4,915,005	4,915,005	4,915,005	5,058,181	5,058,181
Discount on Taxes		(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
Sales and Use		2,664,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000
Other Taxes		26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200
Permits and Fees		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Franchise Tax		820,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Beer and Wine Tax		44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Payment in Lieu of Taxes- Outside		22,470	22,470	22,470	22,470	22,470	22,470	22,470	22,470
Payment in Lieu of Taxes		405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296
Solid Waste Disposal Tax		5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900
DMV Tax		160,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Sales and Services		43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
Investment Income		2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
ABC Revenues		90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Recreation Revenues		108,800	108,800	108,800	108,800	108,800	108,800	108,800	108,800
Capital Contributions		130,200	-	-	-	-	-	-	-
Other Sources		147,500	125,200	125,200	125,200	125,200	125,200	125,200	125,200
Grants		610,980	414,873	-	-	-	-	-	-
Miscellaneous		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Issuance of Debt		536,867	260,000	-	-	-	-	-	-
Reimbursement from Powell Bill		120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Fund Balance Appropriated		1,366,107	785,301	785,301	785,301	785,301	785,301	785,301	785,301
Total Operating Revenue		12,028,369	11,038,040	10,502,172	10,502,172	10,502,172	10,502,172	10,645,348	10,645,348
Expenditure Categories									
Salaries and Wages	100-179	5,701,767	5,623,823	5,623,823	5,623,823	5,623,823	5,623,823	5,623,823	5,623,823
Health Benefits	180's	1,369,139	1,338,947	1,338,947	1,338,947	1,338,947	1,338,947	1,338,947	1,338,947
Other Benefits	180's	1,151,224	1,081,277	1,081,277	1,081,277	1,081,277	1,081,277	1,081,277	1,081,277
Professional Services	190	196,750	186,250	128,250	128,250	128,250	128,250	128,250	128,250
Supplies and Materials	200	531,550	463,600	463,600	463,600	463,600	463,600	463,600	463,600
Current Obligations and Services	300	773,837	731,376	697,376	697,376	697,376	697,376	697,376	697,376
Fixed Charges and Other Services	400	399,032	365,620	365,620	365,620	365,620	365,620	365,620	365,620
Contra Administration	400	(1,149,552)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
Capital Outlay	500	1,470,140	884,873	662,000	1,042,000	461,000	814,000	174,000	294,000
Misc. Equipment, Other	591-599	334,940	208,250	208,250	208,250	208,250	208,250	208,250	208,250
Contracts, Grants, Subsidies & Allocations	600	674,007	669,500	669,500	669,500	669,500	669,500	669,500	669,500
Debt Service	700	425,535	463,524	384,790	339,803	238,357	168,415	14,924	14,924
Contingency/Reserve	700	150,000	121,000	-	-	-	-	-	-
Total General Fund		12,028,369	11,038,040	10,523,433	10,858,446	10,176,000	10,459,058	9,665,567	9,785,567
(Funding GAP) or Surplus		-	-	(21,261)	(356,274)	326,172	43,114	979,781	859,781
One cents Equivalent		82,573	83,403	86,773	86,773	86,773	86,773	89,376	89,376
Property Tax Increase Needed	Cents	-	-	0.2	4.1	(3.8)	(0.5)	(11.0)	(9.6)

City of Lincolnton, NC
Financial Plan 10 Year W-Dept. Requests

		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Powell Bill									
Revenue Categories									
Powell Bill Allocation- State		311,000	311,000	311,000	311,000	311,000	311,000	311,000	311,000
Grants		-	-	-	-	-	-	-	-
Investment Income		300	300	300	300	300	300	300	300
Fund Balance Appropriated		-	-	-	-	-	-	-	-
Total Operating Revenue		311,300	311,300	311,300	311,300	311,300	311,300	311,300	311,300
Expenditure Categories									
Improvement- Intersection		-	-	-	-	-	-	-	-
Improvement- Downtown		-	-	-	-	-	-	-	-
Powell Bill Streets		211,300	-	-	-	-	-	-	-
Reimburse General Fund		100,000	-	-	-	-	-	-	-
Total Operating Expense		311,300	-	-	-	-	-	-	-
Revenues Limited to State Allocations and Grants-		-	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)
Enterprise- Water & Sewer									
		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Revenue Categories									
Charges for Water		3,220,000	3,140,000	3,140,000	3,140,000	3,140,000	3,140,000	3,140,000	3,140,000
Charges for Sewer		4,400,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Connection Charges		24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Capital Contributions		-	-	-	-	-	-	-	-
Investment Income		5,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating Revenues		216,825	175,995	175,995	175,995	175,995	175,995	175,995	175,995
Other Financing Sources		286,000	390,000	-	-	-	-	-	-
Total Operating Revenue		8,152,325	7,839,995	7,449,995	7,449,995	7,449,995	7,449,995	7,449,995	7,449,995
Expenditure Categories									
Salaries and Wages	100-179	1,299,080	1,298,000	1,298,000	1,298,000	1,298,000	1,298,000	1,298,000	1,298,000
Health Benefits	180's	373,758	433,300	433,300	433,300	433,300	433,300	433,300	433,300
Other Benefits	180's	276,841	259,650	259,650	259,650	259,650	259,650	259,650	259,650
Professional Services	190	40,000	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Supplies and Materials	200	511,525	465,900	465,900	465,900	465,900	465,900	465,900	465,900
Current Obligations and Services	300	1,320,400	1,215,150	1,215,150	1,215,150	1,215,150	1,215,150	1,215,150	1,215,150
Fixed Charges and Other Services	400	203,069	177,050	177,050	177,050	177,050	177,050	177,050	177,050
Contra Administration	400	675,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Capital Outlay	500	286,000	292,000	340,000	300,000	300,000	700,000	300,000	335,000
Misc. Equipment, Other	591-599	247,600	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Contracts, Grants, Subsidies & Allocations	600	159,500	134,500	134,500	134,500	134,500	134,500	134,500	134,500
Debt Service	700	2,474,259	2,475,849	2,478,993	2,474,659	2,476,962	713,890	713,790	-
Pilot Expense	900	379,921	379,096	379,096	379,096	379,096	379,096	379,096	379,096
Total Operating Expense		8,246,953	7,839,995	7,891,139	7,846,805	7,849,108	6,486,036	6,085,936	5,407,146
(Funding GAP) or Surplus		(94,628)	-	(441,144)	(396,810)	(399,113)	963,959	1,364,059	2,042,849
One Percent Equivalent- Water		29,280	28,000	28,000	28,000	28,000	28,000	28,000	28,000
One Percent Equivalent- Sewer		39,380	38,000	38,000	38,000	38,000	38,000	38,000	38,000
One Percent Average		68,660	66,000	66,000	66,000	66,000	66,000	66,000	66,000
Rate Increase Needed- Water/Sewer	%	1.4	-	6.7	6.0	6.0	(14.6)	(20.7)	(31.0)

City of Lincolnton, NC
 Financial Plan 10 Year W-Dept. Requests

		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Enterprise- Electric									
Revenue Categories									
Electric Sales		6,698,286	6,775,000	6,775,000	6,775,000	6,775,000	6,775,000	6,775,000	6,775,000
Electric Municipal Operations		776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914
Investment Income		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other Operating Revenue		247,800	159,700	159,700	159,700	159,700	159,700	159,700	159,700
Other Financing Sources		79,000	78,100	-	-	-	-	-	-
Total Operating Revenue		7,804,000	7,791,714	7,713,614	7,713,614	7,713,614	7,713,614	7,713,614	7,713,614
Expenditure Categories									
Salaries and Wages	100-179	338,289	335,000	335,000	335,000	335,000	335,000	335,000	335,000
Health Benefits	180's	53,422	59,000	59,000	59,000	59,000	59,000	59,000	59,000
Other Benefits	180's	68,374	64,160	64,160	64,160	64,160	64,160	64,160	64,160
Professional Services	190	17,000	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Supplies and Materials	200	78,700	89,000	89,000	89,000	89,000	89,000	89,000	89,000
Current Obligations and Services	300	5,985,500	5,963,000	5,963,000	5,963,000	5,963,000	5,963,000	5,963,000	5,963,000
Fixed Charges and Other Services	400	122,115	102,079	102,079	102,079	102,079	102,079	102,079	102,079
Contra Administration	400	475,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Capital Outlay	500	379,000	316,000	380,000	100,000	100,000	100,000	100,000	150,000
Misc. Equipment, Other	591-599	215,500	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Contracts, Grants, Subsidies & Allocations	600	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Debt Service	700	-	-	-	-	-	-	-	-
Pilot Expense	900	46,100	25,975	25,975	25,975	25,975	25,975	25,975	25,975
Total Operating Expense		7,804,000	7,791,714	7,855,714	7,575,714	7,575,714	7,575,714	7,575,714	7,625,714
(Funding GAP) or Surplus		-	-	(142,100)	137,900	137,900	137,900	137,900	87,900
One Percent Equivalent- Electric		67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Rate Increase Needed Electric	%	-	-	2.1	(2.1)	(2.1)	(2.1)	(2.1)	(1.3)

City of Lincolnton, NC
 Financial Plan 10 Year W-Dept. Requests

Capital Improvements Included in '500' & 700' Line Items in Department Budgets									
Capital Improvements- General Fund		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Revenue									
Intergovernmental		981,535	1,348,397	1,046,791	1,381,303	699,357	982,415	188,924	308,924
Revenue Bonds		-	-	-	-	-	-	-	-
Capital Contributions		-	-	-	-	-	-	-	-
Revolving Loans		-	-	-	-	-	-	-	-
Fund Balance		-	-	-	-	-	-	-	-
		981,535	1,348,397	1,046,791	1,381,303	699,357	982,415	188,924	308,924
Capital Expenses									
City Manager/Clerk		5,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Finance		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Expense		-	-	-	-	-	-	-	-
Police		137,000	318,000	175,000	60,000	25,000	25,000	25,000	175,000
Fire		127,000	60,000	60,000	510,000	60,000	60,000	60,000	60,000
Public Works		-	-	-	-	-	-	-	-
Street		142,000	447,873	258,000	258,000	142,000	-	-	-
Equipment Services		35,000	5,000	5,000	5,000	35,000	5,000	5,000	5,000
Solid Waste		-	-	110,000	110,000	110,000	50,000	-	-
General Services		35,000	-	-	-	35,000	550,000	-	-
Business and Comm. Develop		-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-
Parks & Recreations		65,000	40,000	40,000	85,000	40,000	110,000	70,000	40,000
Debt Service		425,535	463,524	384,791	339,303	238,357	168,415	14,924	14,924
		981,535	1,348,397	1,046,791	1,381,303	699,357	982,415	188,924	308,924
Debt Service Levy- Cents	Cents	5.2	5.6	4.4	3.9	2.7	1.9	0.2	0.2
Tax Rate Levy Portion	Cents	6.7	10.6	7.6	12.0	5.3	9.4	1.9	3.3

City of Lincolnton, NC
 Financial Plan 10 Year W-Dept. Requests

		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Capital Improvements- Electric									
Revenue									
Intergovernmental		379,000	316,000	380,000	100,000	100,000	100,000	100,000	150,000
Revenue Bonds		-	-	-	-	-	-	-	-
Capital Contributions		-	-	-	-	-	-	-	-
Fund Balance		-	-	-	-	-	-	-	-
		379,000	316,000	380,000	100,000	100,000	100,000	100,000	150,000
Expense									
Vehicles		-	-	280,000	-	-	-	-	50,000
Debt Service		-	-	-	-	-	-	-	-
System Improvements		379,000	316,000	100,000	100,000	100,000	100,000	100,000	100,000
		379,000	316,000	380,000	100,000	100,000	100,000	100,000	150,000
Debt Service Levy- Rate % Equivalency	%	-	-	-	-	-	-	-	-
Electric Rate Portion	%	0.6	0.5	0.6	0.1	0.1	0.1	0.1	0.2

GLOSSARY OF TERMS

**** ABC Law Enforcement:** By contract with the ABC Board, the Lincolnton Police Department enforces the ABC Statutes in the corporate limits for a fee.

**** ABC Revenue:** A portion of the profits from the operation of the Lincolnton Alcohol Beverage Control System.

**** Ad Valorem Levy:** Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

**** Alcohol/Beverage Tax:** A per-capita share of the taxes collected by the State of North Carolina on the sale of beer and wine.

**** Appropriation Fund Balance:** The amount of fund balance appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.

**** Bond:** A written promise to pay a specified sum of money (principal) at a specific future date, along with periodic interest payments paid at a specified percentage of the principal.

**** Budget Message:** The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, and the views and recommendations of the City Manager.

**** Capital Expense:** Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools and equipment.

**** Cemetery Lot Sales:** Fees collected through the sale of cemetery lots at Hollybrook Cemetery.

**** Connection Charges:** To record the charges for connecting to the city water or sewer systems.

GLOSSARY OF TERMS

- ** Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
- ** Contra-Administration:** A contra expense account for recording reimbursement payments from one fund to another that are based on the actual cost of providing a specific fund various services.
- ** Credit Card Expense:** Merchant fees associated with the acceptance of customer's credit cards.
- ** Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
- ** Depreciation:** The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and must be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.
- ** Discount on Taxes:** A contra revenue account for recording the discounts earned by tax payers who pay prior to September of each year.
- ** Electric Current/Municipal Operations:** To record the cost of electric energy used by municipal operations.
- ** Electric Utility:** To record revenue on the retail sale of electric energy.
- ** Enterprise Administration:** Funds paid to reimburse another fund based on the actual cost of providing services.
- ** Enterprise Fund:** A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. It is financed primarily from charges to users for services provided. Included in this category are the water and sewer and electric funds.

GLOSSARY OF TERMS

**** FICA: The Social Security and Medicare tax governed by Social Security Administration which is paid by the City based on a percentage of employees' wages.**

**** Fire Department Fees: Revenue derived by fee schedule for burning permits, construction, service and inspections, etc.**

**** Franchise Tax: State shared revenues. Collected by the North Carolina Department of Revenue and returned to municipal governments as authorized by the General Assembly.**

**** General Fund: Is a type of governmental fund used to account for operations of the City, which are not accounted for in the enterprise fund. The primary sources of revenue for this fund are property taxes and state-shared revenues.**

**** Health Admin Cost: Third party administration fees and city's portion of the self-insured deductible amount.**

**** Interest-Investment: To record revenues collected on the investment of idle funds.**

**** Interest on Taxes: To record the penalties on taxes collected after January 1 of each year.**

**** Local Sales & Use Tax: A tax levied on the taxable sales of all final goods. The State of North Carolina levies a sales tax and allows counties to levy an additional sales tax amount. Lincoln County levies a sales tax and distributes the proceeds on a per capita basis with jurisdictions within the County.**

**** Miscellaneous: Authorized to pay expenses not otherwise defined.**

**** Miscellaneous Revenue: To record all unusual cash collected for accidents, petty cash receipts for copies and other incidental charges, etc.**

GLOSSARY OF TERMS

- ** Occupancy Tax Fund:** This fund is to account for occupancy tax revenue to be used for tourism related purposes.
- ** Officers Fees:** Revenues returned to the city for police services by the courts.
- ** Online Convenience Fees/Payments:** Costs associated with the online utility bill program.
- ** OPEB:** The acronym used for Other Post Employment Benefits.
- ** Payment in Lieu of Taxes (PILOTs):** Money transferred from an enterprise fund or an outside non-profit agency into the General Fund. The principle underlying such transfers is that the City would have received the equivalent amount in taxes had the service been provided by a private firm.
- ** Powell Bill Street Allocation:** Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.
- ** Prior Year Taxes:** Collection of delinquent taxes and to record discoveries.
- ** Property and Casualty Insurance:** Premiums paid by the City for property, auto, general liability and other insurance coverages.
- ** Rate Stabilization:** A contribution from the electric fund used to reserve funds being accumulated to stabilize electric rates.
- ** REC Fees:** Parks and Recreation revenues derived by fee schedule for admissions, concessions, entry and rental fees.
- ** Rental Fees:** To record the fees paid by local cable and telephone companies for the use of the city electric utility poles and water tower.
- ** REPS:** The acronym used for Renewable Energy Portfolio Standards.

GLOSSARY OF TERMS

- ** Retirement:** The City's contribution to N.C. Local Governmental Employees' Retirement System that is based on a percentage of Employees' wages.
- ** Retirement: 401(k) Officers –** mandated contribution for certified police officers to a 401(k) plan.
- ** Reverse 911 Charges:** Annual cost to operate emergency notification system.
- ** Salary:** Salary line item includes the actual salary/wage of each employee plus overtime anticipated, market adjustment, longevity pay and end of the year bonus.
- ** Sale of Property/Capital Assets:** To record the revenue derived from the sale of surplus property.
- ** Sale of Recyclables:** A portion of the funds collected from the sale of materials collected through the City's contractual recycling program.
- ** Sewer Utility:** To record the user fees for the sale of sewer services.
- ** Special Revenue Fund:** A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.
- ** SRO Reimbursement:** The acronym used for School Resource Officer.
- ** Telephone:** Department monthly billing for re-occurring telephone charges, including long distance, ethernet charges, credit card, cellular phone, and pro-rated lease or lease/purchase fees.
- ** Training and Business Expense:** Department expense for training, travel, mileage, and other business expenses authorized by the Personnel Policy.
- ** Utility Receivables:** Revenues collected on bad debt from outside sources.

GLOSSARY OF TERMS

**** Water Utility:** To record the user fees for the sale of water.

**** Workers Compensation Insurance:** Premiums paid by the city to have workers compensation coverage for the employees.

**** Zoning Department Fees:** Revenue derived by fee schedule for zoning permits, conditional use permits, etc.