

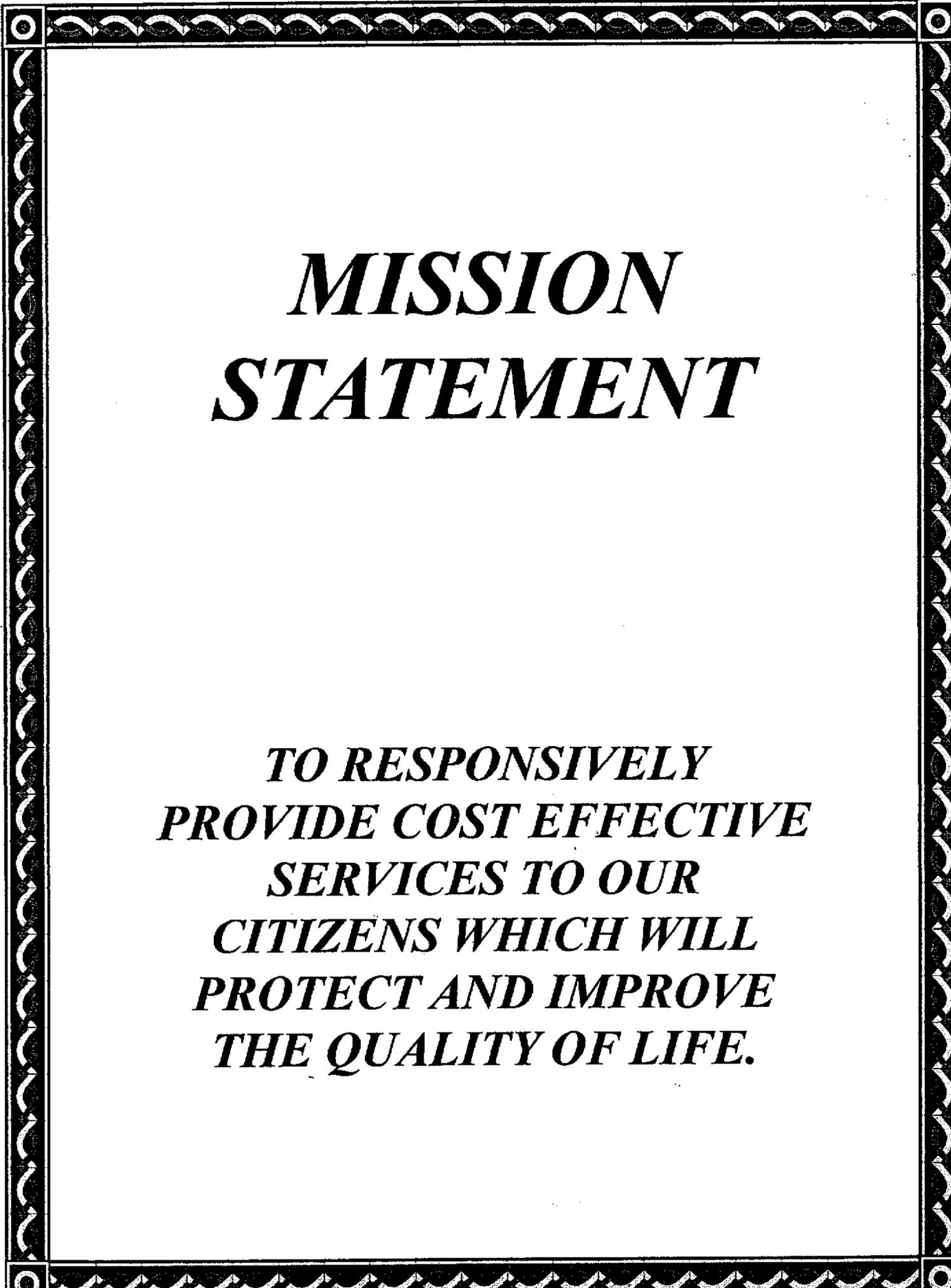


# Lincolnton NC

**Near the City. Near the Mountains. Near Perfect.**

*The  
Municipal  
Capital and Operating  
Proposed Budget  
Fiscal Year*

***2018-19***



# ***MISSION STATEMENT***

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

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# 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](mailto:szickefoose@lincolntonnc.org)  
**CITY CLERK**  
Donna C. Flowers, CMC  
[donnaflowers@ci.lincolnton.nc.us](mailto:donnaflowers@ci.lincolnton.nc.us)  
**CITY ATTORNEY**  
Thomas J. Wilson, Jr.

**June 7, 2018**

## **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 2018-2019. The budget includes four major funds, and totals \$27,735,740.

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, 2018. City Council may have as many budget work sessions as they choose leading up to the July 1<sup>st</sup> 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 7, 2018

**I. GENERAL FUND**

The proposed General Fund budget is \$11,271,740. 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 56 cents, which is the same rate for 2017-18.

The current fiscal year budget estimated sales tax revenue to be \$2,875,000.00. 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 \$2,900,000. 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.

It is recommended that the City appropriate \$660,770 from the General Fund fund balance. This is a decrease of \$124,530 from 2017-18. 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 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. However, cost for retiree health insurance is still an issue as it will increase \$67,000 for 2018-19.

June 7, 2018

The capital items recommended in the budget total \$1,040,000. The 321 Sidewalk project makes up \$444,000 of this amount and is funded through state grants. A new garbage truck is included at a cost of \$275,000. The remainder of the capital items is for operational equipment and building improvements.

The proposed budget reflects the reduction of two positions. These are Solid Waste positions that are no longer needed because of using automated garbage trucks. These positions are vacant and will not result in a reduction in force action.

I am proposing a 2% COLA for employees. In addition, other employee benefit improvements included are: new hire thirty day waiting period for holiday pay eliminated; immediate family definition for death benefits expanded; incentive plan bonus waiting period changed to the first available pay period following eligibility date; life insurance amended to be \$25,000 for all full time employees.

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 \$275,000. 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.

## **III. POWELL BILL FUND**

The proposed Powell Bill Fund is \$416,000. These funds will be used to continue our traditional street and sidewalk repairs. There is approximately \$500,000 of fund balance in this fund. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities meets their street related needs.

June 7, 2018

#### **IV. WATER AND SEWER FUND**

The proposed Water and Sewer Fund is \$8,378,540. 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 usage rates will remain the same for 2018-19.

Operational expenditures were reduced \$115,000 through a zero based budget process. A portion of one time capital expenditures will be paid for from the healthy water and sewer fund balance. Revenues are expected to increase slightly for 2018-19. Discussions are also underway with the County for additional water purchases.

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 \$4,500,000, 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 fourth year in several years that the City has not had to raise electric rates for our customers.

Major expenses in the Electric Fund other than the purchase of electricity, will include transformers for \$37,000 and system maintenance at \$197,000.. 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 have provided thousands of dollars in grants to the City for projects such as development of the website and the strategic

June 7, 2018

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 \$7,669,264. The projected fund balance is \$2,700,000, or 35% 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.

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 \$27,735,740 operating budget for fiscal year 2018-19 for the City of Lincolnton. This is less than 2017-18 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.

BUDGET MESSAGE – 2018-2019

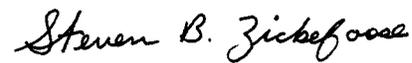
June 7, 2018

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,

A handwritten signature in cursive script that reads "Steven B. Zickefoose".

**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  
LAURA MORRIS, COMMUNITY RELATIONS 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](mailto:szickefoose@lincolntonnc.org)  
**CITY CLERK**  
Donna C. Flowers, MMC, NCCMC  
[donnaflowers@ci.lincolnton.nc.us](mailto:donnaflowers@ci.lincolnton.nc.us)  
**CITY ATTORNEY**  
Thomas J. Wilson, Jr..

## BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR  
FISCAL YEAR 2018-2019 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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 320,960
Human Resources	239,060
Finance	242,790
General Expense	1,001,620
General Debt Service	513,524
Police	3,115,970
Fire	2,041,650
Public Works	79,616
Street	1,257,668
Equipment Services	133,270
Solid Waste	854,228
Plannin/Zoning	379,060
Bus & Comm. Dev	135,000
Recreation	957,520
	<u>\$ 11,271,936</u>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Property Taxes	\$ 4,818,000
Sales and Use Tax	2,900,000
Permits and Fees	105,500
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	150,000
Controlled Substance Tax	4,500
Firefighters Relief Fund Tax	5,200
Solid Waste Disposal Tax	6,000
Lease / Rental Vehicle Tax	16,000
Grants	444,000
Sales and Services	20,000
SRO Reimbursement	111,800
Investment Income	20,000
ABC Revenues	60,000
Recreation Revenues	109,800
Capital Contributions	-
Loan Proceeds	55,000
Donations	18,000
Miscellaneous	50,600
Issuance of Debt	275,000
Reimbursement from Powell Bill	120,000
Fund Balance Appropriated	<u>660,770</u>
	<u>\$ 11,271,936</u>

**SECTION 3.** The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the City:

Powell Bill Construction/Other	<u>\$ 416,000</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>104,700</u>
	<u>\$ 416,000</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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the City:

Water Treatment Plant	\$ 1,508,450
Distribution and Collection	1,748,000
Wastewater Treatment Plant	1,544,600
Water and Sewer Intangibles	<u>3,577,490</u>
	<u>\$ 8,378,540</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, 2018 and ending June 30, 2019.

Investment Income	\$ 45,000
Charges for Service - Water	3,290,000
Charges for Service - Sewer	4,150,000
Connection Charges	27,000
Capital Contributions	-
Proceeds from Issuance of Debt	380,000
Other Operating Revenues	204,950
Other Financing Sources	<u>281,590</u>
	<u>\$ 8,378,540</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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore approved for the City:

Electric Operations	<u>\$ 7,669,264</u>
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**SECTION 8.** It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Investment Income	\$ 15,000
Electric Sales	6,650,000
Electric Municipal Operations	776,914
Other Operating Revenue	227,350
Other Financing Sources	-
	<u>\$ 7,669,264</u>

**SECTION 9.** There is hereby levied a tax rate of fifty-six cents (\$.56) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2018 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 \$ 850,900,000 and an estimated rate of collection of 98.5%.

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 \$ 27,735,740

Adopted this 7th day of June, 2018

Attest:

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Donna C. Flowers, CMC  
City Clerk

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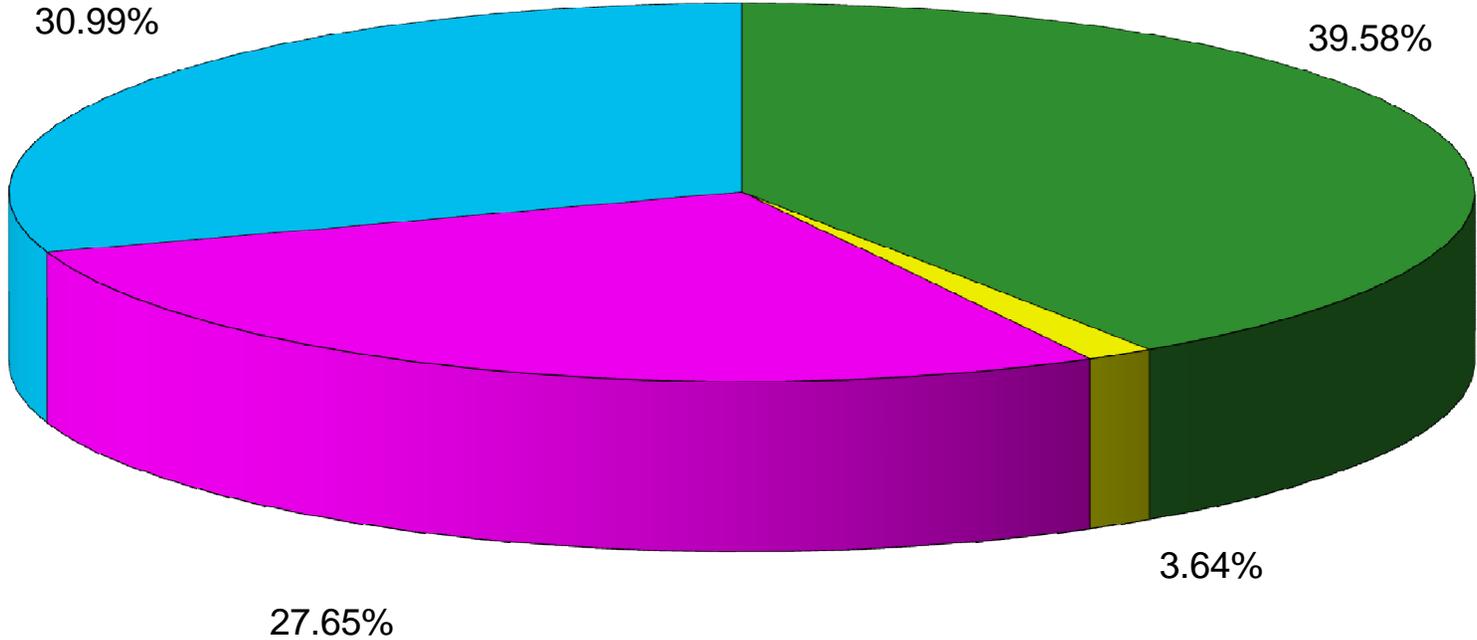
Edward L Hatley  
Mayor

**Fiscal Year 2018-19**

**REVENUE WORKSHEET REPORT**

<b>Account Number</b>	<b>Account Description</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Manager Recommended</b>	<b>Council Approved</b>
<b>FUND TOTAL</b>	<b>(10) - GENERAL FUND</b>	10,201,140	12,028,369	11,038,040	11,619,882	10,238,832	10,611,166	11,271,936	11,271,936
<b>FUND TOTAL</b>	<b>(27) - POWELL BILL FUND</b>	313,108	929,247	311,300	657,681	658,181	381,000	416,000	416,000
<b>FUND TOTAL</b>	<b>(61) - WATER &amp; SEWER FUND</b>	8,061,582	9,132,534	7,839,995	7,976,648	8,222,613	8,347,540	8,378,540	8,378,540
<b>FUND TOTAL</b>	<b>(63) - ELECTRIC FUND</b>	7,937,854	8,079,000	7,791,714	8,016,197	7,659,664	7,669,264	7,669,264	7,669,264
	<b>GRAND TOTALS</b>	26,513,683	30,169,150	26,981,049	28,270,408	26,779,290	27,008,970	27,735,740	27,735,740

**2018-19 REVENUES**



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

Fiscal Year 2018-19

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
<b>(10) - GENERAL FUND</b>									
10-00-3100-100	AD VALOREM LEVY	4,234,634	4,477,156	4,370,000	4,300,000	4,300,000	4,365,000	4,365,000	4,365,000
10-00-3110-100	PRIOR YEAR TAXES	76,339	100,000	70,000	70,000	70,000	70,000	70,000	70,000
10-00-3113-100	OTHER TAXES-AD VALOREM	298	-	-	-	-	-	-	-
10-00-3115-100	NC VEHICLE TAX SYSTEM (NCVTS)	418,525	305,000	336,000	406,000	406,000	410,000	410,000	410,000
10-00-3116-100	NCVTS-LICENSE FEE	132,800	160,000	120,000	120,000	150,000	150,000	150,000	150,000
10-00-3120-100	DISCOUNT ON TAXES	(51,845)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
10-00-3130-100	INTEREST ON TAXES	26,925	35,000	25,000	25,000	25,000	25,000	25,000	25,000
10-00-3200-100	LEASE/RENTAL VEHICLE TAX	27,377	16,000	16,000	16,000	16,000	16,000	16,000	16,000
10-00-3230-100	LOCAL SALES & USE TAX	2,983,564	2,660,000	2,820,000	2,820,000	2,900,000	2,900,000	2,900,000	2,900,000
10-00-3235-100	CONTRACTOR'S SALES TAX REFUND	-	4,000	-	-	-	-	-	-
10-00-3301-300	FEDERAL GRANTS-OTHER	-	-	-	-	-	-	-	-
10-00-3311-200	PILOT-HOUSING AUTHORITY	23,400	22,470	22,470	22,470	22,470	22,470	22,470	22,470
10-00-3315-300	STATE GRANTS	-	414,873	414,873	558,000	114,000	444,000	444,000	444,000
10-00-3317-300	CONTROLLED SUBSTANCE TAX	4,304	5,000	5,000	5,000	4,500	4,500	4,500	4,500
10-00-3318-300	FIREFIGHTERS RELIEF FUND TAX	4,733	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	47,787	44,000	44,000	44,000	44,000	44,000	44,000	44,000

**Fiscal Year 2018-19**

**REVENUE WORKSHEET REPORT**

<b>Account Number</b>	<b>Account Description</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Manager Recommended</b>	<b>Council Approved</b>
10-00-3324-200	FRANCHISE TAX	911,698	820,000	820,000	820,000	820,000	850,000	850,000	850,000
10-00-3326-200	SOLID WASTE DISPOSAL TAX	7,086	5,900	5,900	5,900	6,000	6,000	6,000	6,000
10-00-3330-300	GRANTS-OTHER	-	100,000	-	42,000	-	-	-	-
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	G.L.A.D. CONTRIB BY LINC CNTY	7,500	5,700	7,500	7,500	-	-	-	-
10-00-3336-200	SRO REIMBURSEMENT	127,926	111,800	111,800	111,800	111,800	111,800	111,800	111,800
10-00-3340-400	CEMETERY LOT SALES	27,201	10,000	10,000	10,000	44,000	20,000	20,000	20,000
10-00-3342-400	OFFICER'S FEES	4,582	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10-00-3346-400	PARKING VIOLATIONS	1,681	1,400	1,500	1,500	4,000	3,000	3,000	3,000
10-00-3350-400	FALSE ALARM FEES	-	200	-	-	-	-	-	-
10-00-3352-400	ZONING DEPARTMENT FEES	10,514	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-00-3353-400	PERMITS/FEES	-	-	-	64,000	-	64,000	64,000	64,000
10-00-3355-400	ONLINE CONVENIENCE FEES	19,649	14,000	14,000	14,000	25,000	25,000	25,000	25,000
10-00-3434-400	FIRE DEPARTMENT FEES	650	1,400	1,400	1,400	500	500	500	500
10-00-3470-400	SOLID WASTE FEES	-	-	-	-	-	-	-	-
10-00-3600-400	REC-ADMISSION & CONCESSION	39,578	40,000	40,000	40,000	40,000	40,000	40,000	40,000
10-00-3610-400	REC-REGISTRATION & ENTRY FEE	65,278	55,000	55,000	55,000	55,000	55,000	55,000	55,000

**Fiscal Year 2018-19**

**REVENUE WORKSHEET REPORT**

<b>Account Number</b>	<b>Account Description</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Manager Recommended</b>	<b>Council Approved</b>
10-00-3620-400	REC-VENDING MACHINE INCOME	1,555	3,000	3,000	3,000	1,000	1,000	1,000	1,000
10-00-3625-400	REC-RENTAL FEES	6,608	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10-00-3627-400	REC-DONATIONS FIRST FEDERAL	50,300	30,200	-	-	53,000	5,000	5,000	5,000
10-00-3628-400	REC-EVENT FEE	-	-	-	-	2,600	3,000	3,000	3,000
10-00-3630-800	REC-MISCELLANEOUS REVENUE	5,861	1,800	1,800	1,800	2,200	1,800	1,800	1,800
10-00-3831-800	INTEREST-INVESTMENT	18,972	2,000	3,000	3,000	25,000	20,000	20,000	20,000
10-00-3835-800	SALE OF CAPITAL ASSETS	74,608	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-00-3836-800	SALE OF PERSONAL PROPERTY	2,100	2,600	2,600	2,600	2,600	2,600	2,600	2,600
10-00-3837-200	ABC REVENUE	15,000	60,000	60,000	60,000	30,000	30,000	30,000	30,000
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	(1,430)	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-00-3839-900	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-
10-00-3840-800	MISCELLANEOUS OTHER REVENUE	23,161	50,000	45,000	45,000	25,000	25,000	25,000	25,000
10-00-3843-800	WEX-FUEL REBATES	2,956	3,400	3,400	3,400	3,000	3,000	3,000	3,000
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	-	-	-	-	-	-	-

Fiscal Year 2018-19

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3860-900	JULY 4TH DONATIONS/OTHER	13,000	13,000	13,000	27,011	27,011	13,000	13,000	13,000
10-00-3861-900	M CLONINGER RAIL-TRAIL FUND	-	-	-	12,793	-	-	-	-
10-00-3862-900	S.A.C.-SPECIAL PROJECTS DEPOS	-	-	-	-	-	-	-	-
10-00-3870-300	INTEREST-CKNG-FED EQUITABLE	-	-	-	-	-	-	-	-
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	391,186	536,867	260,000	353,655	353,655	275,000	275,000	275,000
10-00-3911-900	LOAN PROCEEDS	-	-	-	60,000	5,000	55,000	55,000	55,000
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	-	1,366,107	785,301	937,557	-	-	660,770	660,770
<b>FUND TOTAL</b>	<b>(10) - GENERAL FUND</b>	10,201,140	12,028,369	11,038,040	11,619,882	10,238,832	10,611,166	11,271,936	11,271,936

**Fiscal Year 2018-19**

**REVENUE WORKSHEET REPORT**

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
<b>(23) - OCCUPANCY TAX FUND</b>									
23-80-3270-100	LOCAL OCCUPANCY TAX	-	-	-	-	-	-	-	-
23-80-3831-300	INTEREST ON CHECKING	-	-	-	-	-	-	-	-
23-80-3991-900	APPROPRIATION FROM FUND BAL	-	-	-	-	-	-	-	-
<b>FUND TOTAL</b>	<b>(23) - OCCUPANCY TAX FUND</b>	-	-	-	-	-	-	-	-

Fiscal Year 2018-19

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
<b>(27) - POWELL BILL FUND</b>									
27-20-3235-100	POWELL BILL CONTRACTOR'S TAX	-	-	-	-	-	-	-	-
27-20-3315-300	STATE GRANTS - CMAQ	-	-	-	-	-	-	-	-
27-20-3316-300	POWELL BILL ALLOCATION	309,152	311,000	311,000	311,000	311,000	311,000	311,000	311,000
27-20-3831-300	INTEREST ON INVEST-POWELL BILL	3,956	300	300	300	300	300	300	300
27-20-3839-800	POWELL BILL-MISC REVENUE	-	-	-	-	-	-	-	-
27-20-3991-900	APPROPRIATION FROM P.B. FUND	-	617,947	-	346,381	346,881	69,700	104,700	104,700
<b>FUND TOTAL</b>	<b>(27) - POWELL BILL FUND</b>	313,108	929,247	311,300	657,681	658,181	381,000	416,000	416,000

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
<b>(61) - WATER &amp; SEWER FUND</b>									
61-91-3235-100	CONTRACTOR'S SALES TAX REFU	6,984	4,000	4,000	4,000	13,000	4,000	4,000	4,000
61-91-3434-100	LINC CO FIRE PROTECT FEES	-	-	-	-	-	-	-	-
61-91-3700-500	WATER UTILITY	3,451,827	3,220,000	3,100,000	3,100,000	3,150,000	3,200,000	3,200,000	3,200,000
61-91-3701-500	WATER-LINCOLN COUNTY	-	30,000	40,000	40,000	90,000	90,000	90,000	90,000
61-91-3702-500	WATER DISCOVERIES	-	-	-	-	-	-	-	-
61-91-3704-500	WATER CONNECTION CHARGES	14,800	12,000	12,000	12,000	30,000	15,000	15,000	15,000
61-91-3710-500	SEWER UTILITY	4,343,685	4,200,000	4,100,000	4,100,000	4,150,000	4,150,000	4,150,000	4,150,000
61-91-3712-500	SEWER DISCOVERIES	-	975	-	-	-	-	-	-
61-91-3714-500	SEWER CONNECTION CHARGES	10,400	12,000	12,000	12,000	12,000	12,000	12,000	12,000
61-91-3719-400	WASTEWATER ANALYSIS	3,667	7,200	5,000	5,000	5,000	5,000	5,000	5,000
61-91-3747-500	UTILITY RECEIVABLES	23,140	4,700	6,045	6,045	11,000	11,000	11,000	11,000
61-91-3750-400	DEFAULT FEES	34,629	25,000	32,000	32,000	50,000	50,000	50,000	50,000
61-91-3752-400	LATE FEE CHARGES	80,326	77,000	79,000	79,000	90,000	90,000	90,000	90,000
61-91-3754-400	RETURNED CHECK FEE	375	450	450	450	450	450	450	450
61-91-3830-800	INTEREST-BOND P & I	-	-	-	-	-	-	-	-
61-91-3831-800	INTEREST-INVESTMENT	37,297	5,500	10,000	10,000	50,000	45,000	45,000	45,000
61-91-3834-400	RENTAL FEES	34,558	34,000	34,000	34,000	34,000	34,000	34,000	34,000

Fiscal Year 2018-19

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
61-91-3835-800	SALE OF CAPITAL ASSETS	12,971	3,000	3,000	3,000	3,000	3,000	3,000	3,000
61-91-3836-800	SALE OF PERSONAL PROPERTY	2,597	500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-3839-800	MISCELLANEOUS REVENUE	4,326	60,000	10,000	10,000	5,000	5,000	5,000	5,000
61-91-3839-900	CAPITAL CONTRIBUTIONS	-	170,810	-	-	-	-	-	-
61-91-3910-000	PROCEEDS OF ISSUANCE OF DEB	-	-	-	-	-	380,000	380,000	380,000
61-91-3920-000	LOSS OF DEFEASEMENT-OLD DEE	-	-	-	-	-	-	-	-
61-91-3991-900	APPROPRIATION FROM FUND BAL	-	1,265,399	390,000	526,653	526,663	250,590	281,590	281,590
<b>FUND TOTAL</b>	<b>(61) - WATER &amp; SEWER FUND</b>	8,061,582	9,132,534	7,839,995	7,976,648	8,222,613	8,347,540	8,378,540	8,378,540

Fiscal Year 2018-19

REVENUE WORKSHEET REPORT

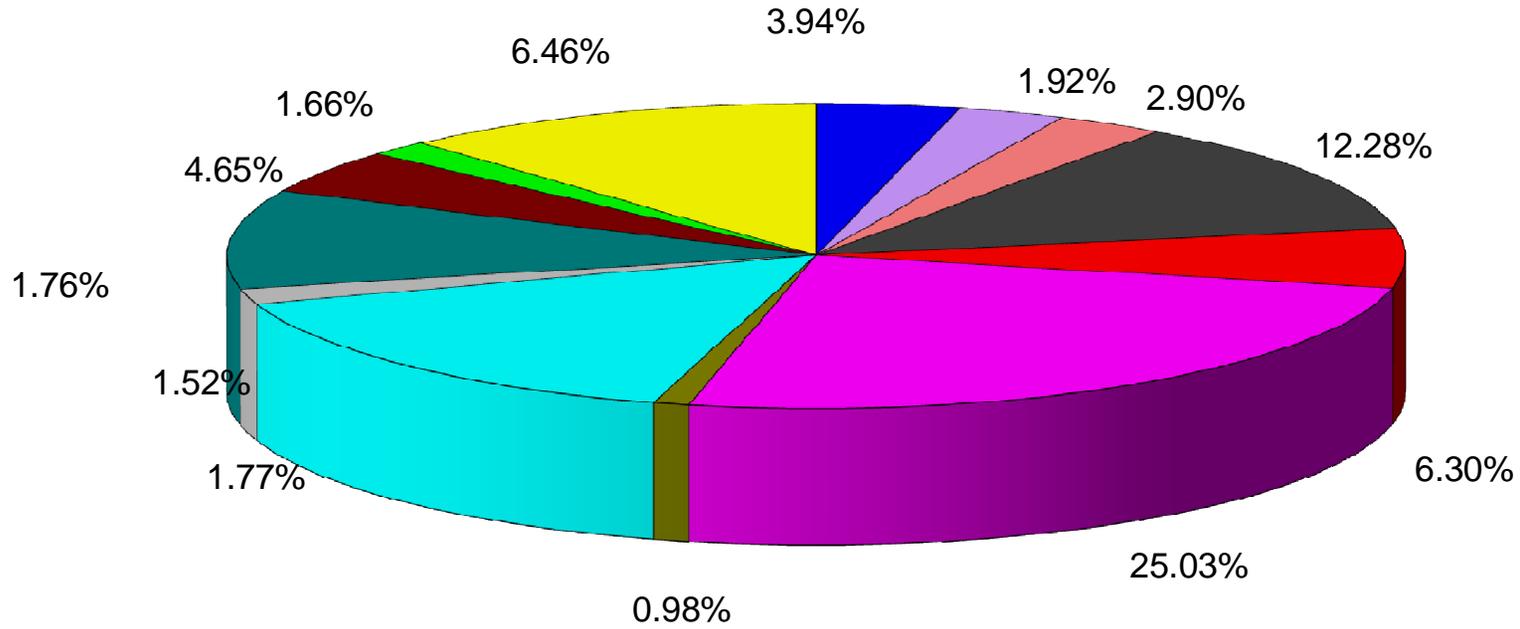
Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
<b>(63) - ELECTRIC FUND</b>									
63-93-3235-100	CONTRACTOR'S SALES TAX REFUND	-	-	-	-	-	-	-	-
63-93-3718-500	ELECTRIC UTILITY-REPS	32,792	30,100	30,100	30,100	35,000	37,000	37,000	37,000
63-93-3719-500	ELECTRIC UTILITY REPS-SPECIAL	730	600	600	600	-	600	600	600
63-93-3720-500	ELECTRIC UTILITY	6,887,128	6,923,286	6,775,000	6,775,000	6,610,000	6,620,000	6,620,000	6,620,000
63-93-3721-500	ELECTRIC UTILITY-SPECIAL RATE	20,689	21,000	21,000	21,000	21,000	21,000	21,000	21,000
63-93-3722-500	ELECTRIC DISCOVERIES	104	-	-	-	-	-	-	-
63-93-3726-500	ELECTRIC CURRENT/MUNICIPAL OPERATIONS	697,327	776,914	776,914	776,914	776,914	776,914	776,914	776,914
63-93-3728-500	SECURITY LIGHT CHARGE	111,584	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	15,632	-	-	-	-	-	-	-
63-93-3750-400	DEFAULT FEES	18,423	18,000	14,000	14,000	18,000	18,000	18,000	18,000
63-93-3752-400	LATE FEE CHARGES	67,523	61,000	55,000	55,000	60,000	60,000	60,000	60,000
63-93-3754-400	RETURNED CHECK FEE	950	1,000	1,000	1,000	500	500	500	500
63-93-3831-800	INTEREST-INVESTMENT	14,451	2,000	2,000	2,000	18,000	15,000	15,000	15,000
63-93-3834-400	RENTAL FEES	1,150	1,100	1,100	1,100	250	250	250	250
63-93-3835-800	SALE OF CAPITAL ASSETS	4,773	-	-	-	-	-	-	-

**Fiscal Year 2018-19**

**REVENUE WORKSHEET REPORT**

<b>Account Number</b>	<b>Account Description</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Estimated Entire Year</b>	<b>Estimated Next Year</b>	<b>Manager Recommended</b>	<b>Council Approved</b>
63-93-3836-800	SALE OF PERSONAL PROPERTY	882	-	-	-	-	-	-	-
63-93-3839-800	MISCELLANEOUS REVENUE	9,636	-	-	-	-	-	-	-
63-93-3840-800	MISCELLANEOUS OTHER REVENUE	54,080	45,000	5,000	5,000	10,000	10,000	10,000	10,000
63-93-3911-900	PROCEEDS LOAN PRINCIPAL	-	10,000	-	-	-	-	-	-
63-93-3912-900	PROCEEDS LOAN INTEREST	-	-	-	-	-	-	-	-
63-93-3991-900	APPROPRIATION FROM FUND BAL	-	79,000	-	224,483	-	-	-	-
<b>FUND TOTAL</b>	<b>(63) - ELECTRIC FUND</b>	7,937,854	8,079,000	7,791,714	8,016,197	7,659,664	7,669,264	7,669,264	7,669,264
	<b>GRAND TOTALS</b>	26,513,683	30,169,150	26,981,049	28,270,408	26,779,290	27,008,970	27,735,740	27,735,740

### 2018-19 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
<b>(4110) - CITY MANAGER/CLERK</b>									
10-00-4110-121	SALARIES	275,815	292,036	320,000	320,000	300,000	300,000	300,000	300,000
10-00-4110-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-00-4110-181	FICA	20,103	23,695	24,480	24,480	24,000	24,000	24,000	24,000
10-00-4110-182	RETIREMENT	19,554	23,005	23,700	23,700	22,500	22,500	22,500	22,500
10-00-4110-183	HEALTH INSURANCE	26,480	33,274	34,000	34,000	32,000	29,000	29,000	29,000
10-00-4110-184	LIFE INSURANCE	166	200	200	200	200	200	200	200
10-00-4110-186	WORKER'S COMP INS	564	922	925	925	700	700	700	700
10-00-4110-187	DENTAL INSURANCE	2,595	3,108	3,100	3,100	3,300	3,300	3,300	3,300
10-00-4110-189	AUTO ALLOWANCE	-	4,800	-	-	-	-	-	-
10-00-4110-196	RETIREE HEALTH INSURANCE	1,836	1,840	-	-	12,700	12,700	12,700	12,700
10-00-4110-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4110-260	OFFICE	3,752	4,000	3,000	3,000	2,500	2,500	2,500	2,500
10-00-4110-321	TELEPHONE	8,244	8,300	6,000	6,000	8,800	8,800	8,800	8,800
10-00-4110-325	POSTAGE	38	200	-	-	100	100	100	100
10-00-4110-341	PRINTING	70	700	700	700	500	500	500	500
10-00-4110-395	TRAINING/BUSINESS	11,022	12,000	17,800	17,800	19,000	19,000	19,000	19,000

Fiscal Year 2018-19

**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
10-00-4110-439	EQUIPMENT RENTAL/LEASE	3,510	5,000	5,000	5,000	6,000	6,000	6,000	6,000
10-00-4110-450	PROPERTY & CASUALTY INS	1,259	1,900	1,900	-	-	-	-	-
10-00-4110-480	CONTRA-ADMINISTRATION	(120,900)	(120,900)	(115,090)	(115,090)	(115,090)	(115,090)	(115,090)	(115,090)
10-00-4110-491	DUES/SUBSCRIPTIONS	78	2,400	2,400	2,400	1,000	1,500	1,500	1,500
10-00-4110-499	MISCELLANEOUS	114	250	250	250	250	250	250	250
10-00-4110-500	CAPITAL EXPENSE	7,607	8,000	4,000	4,000	4,000	4,000	4,000	4,000
10-00-4110-599	MISCELLANEOUS EQUIPMENT	4,107	5,000	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4110-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4110) - CITY MANAGER/CLERK</b>	266,016	309,730	333,365	331,465	323,460	320,960	320,960	320,960

## 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
<b>(4120) - HUMAN RESOURCES</b>									
10-00-4120-121	SALARIES	162,752	162,842	168,300	168,300	167,000	168,000	168,000	168,000
10-00-4120-126	PART-TIME SALARIES	580	1,750	2,000	2,000	500	1,000	1,000	1,000
10-00-4120-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-00-4120-181	FICA	12,088	12,819	13,020	13,020	12,900	12,950	12,950	12,950
10-00-4120-182	RETIREMENT	11,803	12,537	12,600	12,600	13,300	13,500	13,500	13,500
10-00-4120-183	HEALTH INSURANCE	25,806	25,882	27,400	27,400	27,400	29,400	29,400	29,400
10-00-4120-184	LIFE INSURANCE	170	200	200	200	200	200	200	200
10-00-4120-186	WORKER'S COMP INS	885	1,641	1,600	1,600	1,200	1,200	1,200	1,200
10-00-4120-187	DENTAL INSURANCE	1,698	2,300	2,600	2,600	2,600	2,600	2,600	2,600
10-00-4120-196	RETIREE HEALTH 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	1,500
10-00-4120-260	OFFICE	2,616	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10-00-4120-321	TELEPHONE	6,982	7,000	4,800	4,800	7,900	7,900	7,900	7,900

## 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
10-00-4120-325	POSTAGE	138	250	100	100	100	100	100	100
10-00-4120-341	PRINTING	-	400	400	400	400	400	400	400
10-00-4120-395	TRAINING/BUSINESS	1,332	2,300	4,700	4,700	4,700	4,700	4,700	4,700
10-00-4120-439	EQUIPMENT RENTAL/LEASE	2,257	2,900	1,400	1,400	3,000	3,000	3,000	3,000
10-00-4120-440	COMPUTER EXPENSE/MAINTENANC	5,380	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-00-4120-450	PROPERTY & CASUALTY INS	1,493	2,280	2,300	-	-	-	-	-
10-00-4120-480	CONTRA-ADMINISTRATION	(54,773)	(54,773)	(44,890)	(44,890)	(44,890)	(44,890)	(44,890)	(44,890)
10-00-4120-491	DUES/SUBSCRIPTIONS	1,179	3,000	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4120-499	MISCELLANEOUS	266	270	250	250	250	250	250	250
10-00-4120-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4120-599	MISCELLANEOUS EQUIPMENT	942	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4120-679	DRUG & ALCOHOL TESTING	5,942	6,000	8,000	8,000	7,000	7,000	7,000	7,000
10-00-4120-684	EMPLOYEE RELATIONS	7,856	8,000	10,000	10,000	10,900	11,500	11,500	11,500
10-00-4120-687	PUBLIC RELATIONS / WELLNESS	511	3,500	3,500	3,500	3,500	3,500	3,500	3,500
10-00-4120-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4120) - HUMAN RESOURCES</b>	201,576	215,848	235,030	232,730	234,710	239,060	239,060	239,060

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
<b>(4130) - FINANCE</b>									
10-00-4130-121	SALARIES	354,608	375,989	409,000	409,000	360,000	330,000	330,000	330,000
10-00-4130-126	PART-TIME SALARIES	29,115	32,000	2,000	2,000	35,000	35,000	35,000	35,000
10-00-4130-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-00-4130-181	FICA	28,648	31,660	31,660	31,660	31,660	30,500	30,500	30,500
10-00-4130-182	RETIREMENT	26,367	27,657	30,500	30,500	27,000	28,000	28,000	28,000
10-00-4130-183	HEALTH INSURANCE	52,307	61,559	60,000	60,000	55,000	58,800	58,800	58,800
10-00-4130-184	LIFE INSURANCE	404	400	400	400	400	400	400	400
10-00-4130-186	WORKER'S COMP INS	1,042	1,670	1,670	1,670	1,000	1,000	1,000	1,000
10-00-4130-187	DENTAL INSURANCE	4,495	6,192	6,192	6,192	5,800	5,800	5,800	5,800
10-00-4130-196	RETIREE HEALTH INSURANCE	26,592	40,000	40,000	40,000	13,400	13,500	13,500	13,500
10-00-4130-199	ITS SERVICES					37,500	75,000	75,000	75,000
10-00-4130-200	SUPPLIES	15,722	31,000	25,000	25,000	12,000	12,000	12,000	12,000
10-00-4130-260	OFFICE	5,359	12,000	10,000	10,000	5,000	5,000	5,000	5,000
10-00-4130-321	TELEPHONE	8,033	9,500	7,500	7,500	10,000	10,000	10,000	10,000
10-00-4130-325	POSTAGE	119	200	200	200	200	200	200	200
10-00-4130-341	PRINTING	-	250	250	250	250	250	250	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
10-00-4130-395	TRAINING/BUSINESS	715	1,200	1,200	1,200	1,000	1,000	1,000	1,000
10-00-4130-439	EQUIPMENT RENTAL/LEASE	3,697	8,000	7,000	7,000	6,000	6,500	6,500	6,500
10-00-4130-440	COMPUTER EXPENSE/MAINTENANC	23,440	34,000	34,000	34,000	24,000	24,000	24,000	24,000
10-00-4130-450	PROPERTY & CASUALTY INS	4,276	5,600	5,600	-	-	-	-	-
10-00-4130-480	CONTRA-ADMINISTRATION	(418,168)	(418,168)	(406,060)	(406,060)	(406,060)	(406,060)	(406,060)	(406,060)
10-00-4130-499	MISCELLANEOUS	70	900	900	900	400	400	400	400
10-00-4130-500	CAPITAL EXPENSE	-	8,700	10,000	10,000	16,900	10,000	10,000	10,000
10-00-4130-599	MISCELLANEOUS EQUIPMENT	3,261	3,300	2,000	2,000	1,500	1,500	1,500	1,500
10-00-4130-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4130) - FINANCE</b>	170,101	273,609	279,012	273,412	237,950	242,790	242,790	242,790

**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
<b>(4280) - GENERAL EXPENSE</b>									
10-00-4280-127	MAYOR SALARY	8,071	8,075	8,000	8,000	8,071	8,100	8,100	8,100
10-00-4280-128	ATTORNEY SALARY	16,046	16,100	16,100	16,100	16,050	16,100	16,100	16,100
10-00-4280-129	COUNCIL SALARY	18,933	19,200	19,200	19,200	19,200	19,200	19,200	19,200
10-00-4280-136	RETIREEES ALLOWANCE	13,650	13,650	13,800	13,800	16,300	16,800	16,800	16,800
10-00-4280-181	FICA	2,078	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-00-4280-185	UNEMPLOYMENT INSURANCE	642	10,000	10,000	10,000	4,000	5,000	5,000	5,000
10-00-4280-186	WORKER'S COMP INS	55	103	100	100	100	100	100	100
10-00-4280-192	LEGAL	16,690	20,000	20,000	20,000	15,000	15,000	15,000	15,000
10-00-4280-193	HEALTH ADMIN COST	14,172	20,000	20,000	20,000	18,000	20,000	20,000	20,000
10-00-4280-194	AUDITING	35,300	36,000	36,000	36,000	35,300	35,300	35,300	35,300
10-00-4280-199	CONSULTING FEES	56,889	60,500	55,000	55,000	38,000	55,000	55,000	55,000
10-00-4280-325	POSTAGE	3,729	7,000	5,000	5,000	5,000	5,000	5,000	5,000
10-00-4280-331	ELECTRICITY	55,500	55,500	55,500	55,500	55,000	55,000	55,000	55,000
10-00-4280-349	CITY ORDINANCE CODE PROJECT	1,151	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-351	BUILDING MAINTENANCE	38,707	38,725	32,000	32,000	32,000	32,000	32,000	32,000
10-00-4280-370	ADVERTISING	7,912	7,925	4,800	4,800	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
10-00-4280-395	TRAINING/BUSINESS	1,387	4,000	4,000	4,000	4,000	4,000	4,000	4,000
10-00-4280-398	ONLINE PAYMENTS	38,387	40,000	24,000	24,000	61,000	61,000	61,000	61,000
10-00-4280-399	CREDIT CARD EXPENSE	4,612	5,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-450	PROPERTY & CASUALTY INS	1,792	2,600	2,600	138,600	106,000	138,000	138,000	138,000
10-00-4280-480	CONTRA-ADMINISTRATION	(193,813)	(193,813)	(185,080)	(185,080)	(185,080)	(185,080)	(185,080)	(185,080)
10-00-4280-490	LEAGUE OF MUNICIPAL DUES/SUBSCR	10,701	10,707	10,700	10,700	10,170	10,200	10,200	10,200
10-00-4280-491	DUES/SUBSCRIPTIONS	7,896	8,050	7,400	7,400	7,400	7,400	7,400	7,400
10-00-4280-499	MISCELLANEOUS	20,965	24,000	8,000	8,000	10,000	10,000	10,000	10,000
10-00-4280-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4280-599	MISCELLANEOUS EQUIPMENT	-	1,000	2,000	2,000	1,000	1,000	1,000	1,000
10-00-4280-606	JULY 4TH CELEB CKNG EXP	11,679	13,000	13,000	27,011	12,500	15,000	15,000	15,000
10-00-4280-607	M CLONINGERR-TRL CKNG EXP	-	11,000	-	12,793	12,793	-	-	-
10-00-4280-608	S.A.C.-SPECIAL PROJECTS CKNG E	1,000	1,000	-	-	-	-	-	-
10-00-4280-609	FEDERAL EQUITABLE CKNG EXP	-	-	-	-	-	-	-	-
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
10-00-4280-612	LINCOLN ARTS COUNCIL	-	-	-	-	-	8,500	-	-
10-00-4280-614	CHAMBER OF COMMERCE	17,100	17,100	17,100	17,100	17,100	17,100	17,100	17,100

## 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
10-00-4280-615	LC HISTORICAL ASSOCIATION	-	-	-	-	-	19,000	-	-
10-00-4280-616	LEDA	41,400	41,400	50,000	50,000	50,000	55,000	55,000	55,000
10-00-4280-618	LINCOLN CULTURAL DEVELOP CNT	30,000	30,000	34,000	34,000	34,000	40,000	40,000	40,000
10-00-4280-619	DDA	28,000	28,000	48,000	48,000	48,000	56,800	48,000	48,000
10-00-4280-621	HESED HOUSE OF HOPE	-	-	-	-	5,000	5,000	5,000	5,000
10-00-4280-622	ELECTIONS	-	-	33,000	33,000	-	33,000	33,000	33,000
10-00-4280-623	HUMANE SOCIETY	-	-	-	-	-	7,500	2,000	2,000
10-00-4280-630	COMMUNITIES IN SCHOOLS	4,500	4,500	4,500	4,500	4,500	5,000	5,000	5,000
10-00-4280-649	NCVTS (MV) FEES	22,055	22,100	18,000	18,000	22,000	22,000	22,000	22,000
10-00-4280-650	TAX CONVERSION/COLLECTION	129,477	140,000	140,000	140,000	135,000	140,000	140,000	140,000
10-00-4280-685	MANAGEMENT PLANNING	1,034	4,000	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4280-687	PUBLIC RELATIONS / WELLNESS	13,292	14,000	14,000	14,000	20,000	20,000	20,000	20,000
10-00-4280-690	DOWNTOWN REVITALIZATION GRA	111,782	111,807	-	-	-	-	-	-
10-00-4280-691	INCENTIVE GRANTS EXPENSE	-	-	-	-	-	-	-	-
10-00-4280-693	AIRPORT OPERATION FUND	60,000	68,400	68,400	68,400	60,000	60,000	60,000	60,000
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

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**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
10-00-4280-696	REVERSE 911 CHARGES	-	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10-00-4280-950	INVENTORY CHANGE	8,488	8,500	-	-	-	-	-	-
10-00-4280-991	CONTINGENCY	-	72,625	121,000	121,000	-	100,000	125,000	125,000
<b>DEPT TOTAL</b>	<b>(4280) - GENERAL EXPENSE</b>	724,562	878,154	809,520	972,324	782,804	1,018,420	1,001,620	1,001,620

**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	394,475	384,110	426,600	426,600	426,600	471,600	471,600	471,600
10-00-4285-736	COST OF ISSUANCE	11,000	-	-	-	-	-	-	-
10-00-4285-740	INTERFUND LOAN INT REPAY	-	-	-	-	-	-	-	-
10-00-4285-745	BANK LOAN INTEREST	21,918	26,500	22,000	22,000	22,000	27,000	27,000	27,000
10-00-4285-750	DEPOT PRINCIPAL	10,251	12,000	12,000	12,000	12,000	12,000	12,000	12,000
10-00-4285-755	DEPOT INTEREST	4,673	2,925	2,924	2,924	2,924	2,924	2,924	2,924
<b>DEPT TOTAL</b>	<b>(4285) - GENERAL-DEBT SERVICE</b>	442,317	425,535	463,524	463,524	463,524	513,524	513,524	513,524

## 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
<b>(4310) - POLICE</b>									
10-10-4310-121	SALARIES	1,646,103	1,672,093	1,690,000	1,690,000	1,600,000	1,735,000	1,690,000	1,690,000
10-10-4310-122	SERVICE REIMB-RESERVES	535	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4310-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-10-4310-131	SPECIAL SEPARATION ALLOWANCE	91,495	91,500	86,000	86,000	86,000	86,000	86,000	86,000
10-10-4310-133	RETIREMENT-401(K) OFFICERS	73,510	76,000	77,000	77,000	73,000	77,000	76,000	76,000
10-10-4310-180	RETIREMENT-OFFICERS	117,616	125,931	132,900	132,900	120,000	132,900	130,000	130,000
10-10-4310-181	FICA	130,426	132,181	136,000	136,000	121,500	136,000	132,000	132,000
10-10-4310-182	RETIREMENT-GENERAL	11,777	11,780	11,500	11,500	11,700	11,500	11,700	11,700
10-10-4310-183	HEALTH INSURANCE	264,873	281,086	287,000	287,000	284,000	295,000	295,000	295,000
10-10-4310-184	LIFE INSURANCE	1,571	1,570	1,420	1,420	1,525	1,527	1,570	1,570
10-10-4310-186	WORKER'S COMP INS	36,937	51,180	60,000	60,000	50,000	60,000	50,000	50,000
10-10-4310-187	DENTAL INSURANCE	22,867	26,750	26,750	26,750	25,550	26,750	26,000	26,000
10-10-4310-196	RETIREE HEALTH INSURANCE	125,283	134,000	145,000	145,000	187,000	188,500	189,000	189,000
10-10-4310-197	RETIREE DENTAL INSURANCE	336	-	-	-	-	-	-	-
10-10-4310-200	SUPPLIES	7,316	8,000	8,000	8,000	7,300	8,000	7,500	7,500
10-10-4310-212	UNIFORMS	42,566	43,000	43,000	43,000	43,000	43,000	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
10-10-4310-251	GAS & OIL	37,869	50,000	43,000	43,000	35,000	43,000	40,000	40,000
10-10-4310-260	OFFICE	3,791	4,200	2,000	2,000	2,000	2,000	2,000	2,000
10-10-4310-321	TELEPHONE	31,559	34,000	29,000	29,000	46,000	53,000	53,000	53,000
10-10-4310-325	POSTAGE	119	400	-	-	-	-	-	-
10-10-4310-331	ELECTRICITY	12,801	12,801	12,800	12,800	12,800	12,800	12,800	12,800
10-10-4310-351	BUILDING MAINTENANCE	11,895	12,500	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4310-352	EQUIPMENT REPAIRS	18,648	18,910	25,000	25,000	18,000	25,000	20,000	20,000
10-10-4310-395	TRAINING/BUSINESS	25,261	25,270	28,000	28,000	28,000	28,000	27,000	27,000
10-10-4310-413	OFFICE RENT	12,600	14,200	24,000	24,000	24,000	24,000	24,000	24,000
10-10-4310-450	PROPERTY & CASUALTY INS	45,425	70,000	60,000	-	-	-	-	-
10-10-4310-491	DUES/SUBSCRIPTIONS	8,433	10,000	15,000	15,000	12,000	16,500	15,000	15,000
10-10-4310-495	SAFETY	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400
10-10-4310-499	MISCELLANEOUS	9,447	13,600	11,000	11,000	8,000	11,000	11,000	11,000
10-10-4310-500	CAPITAL EXPENSE	159,660	164,000	318,000	338,000	280,000	145,000	111,000	111,000
10-10-4310-599	MISCELLANEOUS EQUIPMENT	35,001	16,590	10,000	10,000	10,000	-	-	-
10-10-4310-600	GRANTS-CAPITAL EXPENSE	-	10,000	10,000	-	-	10,000	10,000	10,000
10-10-4310-601	GRANTS-EQUIPMENT-OTHER	-	10,000	10,000	-	-	10,000	10,000	10,000

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**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
10-10-4310-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-603	GRANTS-SUPPLIES EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-624	CRIME PREVENTION	6,750	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-10-4310-625	DRUG ENFORCEMENT	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
10-10-4310-627	CONTROLLED SUBSTANCE EXPENSE	2,610	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-10-4310-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4310) - POLICE</b>	<b>3,012,580</b>	<b>3,153,942</b>	<b>3,344,770</b>	<b>3,284,770</b>	<b>3,128,775</b>	<b>3,223,877</b>	<b>3,115,970</b>	<b>3,115,970</b>

## 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
<b>(4340) - FIRE</b>									
10-10-4340-121	SALARIES	1,028,735	1,037,116	1,053,250	1,053,250	1,000,000	1,085,250	1,085,250	1,085,250
10-10-4340-122	VOLUNTEER-REIMBURSEMENT	9,157	13,000	-	-	-	-	-	-
10-10-4340-126	PART-TIME SALARIES	21,986	22,000	62,000	62,000	62,000	62,000	62,000	62,000
10-10-4340-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-10-4340-135	LOCAL SUPPLEMENTAL RETIREMENT	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4340-137	FIREMENS PENSION FUND	2,280	3,500	3,500	3,500	3,500	3,500	3,500	3,500
10-10-4340-138	FIREMENS RELIEF FUND	9,733	8,000	8,000	8,000	8,000	8,000	8,000	8,000
10-10-4340-181	FICA	77,980	82,424	83,000	83,000	81,300	85,000	85,300	85,300
10-10-4340-182	RETIREMENT	74,950	78,158	80,340	80,340	78,000	87,000	80,000	80,000
10-10-4340-183	HEALTH INSURANCE	179,362	190,847	186,000	186,000	170,000	187,000	187,000	187,000
10-10-4340-184	LIFE INSURANCE	1,052	1,100	900	900	900	900	900	900
10-10-4340-186	WORKER'S COMP INS	24,984	45,000	35,000	35,000	29,200	35,000	32,000	32,000
10-10-4340-187	DENTAL INSURANCE	14,752	17,200	17,200	17,200	15,500	17,200	17,200	17,200
10-10-4340-188	GAP INSURANCE	2,859	2,900	-	-	5,000	5,000	5,000	5,000
10-10-4340-196	RETIREE HEALTH INSURANCE	174,955	196,000	205,000	205,000	205,000	213,000	213,000	213,000
10-10-4340-197	RETIREE DENTAL INSURANCE	(56)	-	-	-	-	-	-	-

## 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
10-10-4340-200	SUPPLIES	13,064	13,100	9,500	9,500	9,500	9,500	9,500	9,500
10-10-4340-212	UNIFORMS	47,199	50,500	48,000	48,000	48,000	48,000	48,000	48,000
10-10-4340-251	GAS & OIL	16,875	30,000	30,000	30,000	16,000	30,850	28,000	28,000
10-10-4340-260	OFFICE	2,952	3,000	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4340-321	TELEPHONE	11,537	11,540	9,950	9,950	11,350	11,150	11,150	11,150
10-10-4340-322	UTILITIES-STATIONS	-	-	10,500	10,500	8,000	11,750	10,500	10,500
10-10-4340-325	POSTAGE	109	350	350	350	350	350	350	350
10-10-4340-351	BUILDING MAINTENANCE	30,863	32,000	7,000	7,000	7,000	23,750	11,000	11,000
10-10-4340-352	EQUIPMENT REPAIRS	43,264	47,000	37,000	37,000	37,000	37,000	37,000	37,000
10-10-4340-395	TRAINING/BUSINESS	10,060	10,100	7,000	7,000	7,000	8,500	8,500	8,500
10-10-4340-450	PROPERTY & CASUALTY INS	14,408	18,860	25,000	-	-	-	-	-
10-10-4340-491	DUES/SUBSCRIPTIONS	3,448	3,500	3,500	3,500	3,560	3,500	3,500	3,500
10-10-4340-495	SAFETY	12,671	14,500	14,500	14,200	13,000	14,200	13,500	13,500
10-10-4340-499	MISCELLANEOUS	7,589	9,000	9,000	9,000	7,500	9,000	9,000	9,000
10-10-4340-500	CAPITAL EXPENSE	126,045	209,055	60,000	153,655	137,000	44,400	44,400	44,400
10-10-4340-599	MISCELLANEOUS EQUIPMENT	35,696	38,000	5,000	5,000	5,000	7,600	7,600	7,600
10-10-4340-601	GRANTS-EQUIPMENT-OTHER	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500

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**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
10-10-4340-686	FIRE SAFETY EDUCATION	999	1,200	1,200	1,500	1,500	1,500	1,500	1,500
10-10-4340-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4340) - FIRE</b>	2,009,508	2,206,450	2,030,690	2,099,345	1,989,160	2,068,900	2,041,650	2,041,650

## 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
<b>(4510) - PUBLIC WORKS- ADMIN</b>									
10-20-4510-121	SALARIES	145,657	171,406	171,406	171,406	163,500	163,000	116,000	116,000
10-20-4510-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-20-4510-181	FICA	11,889	13,141	13,141	13,141	12,600	13,100	12,600	12,600
10-20-4510-182	RETIREMENT	11,372	12,015	11,350	11,350	12,600	11,350	12,600	12,600
10-20-4510-183	HEALTH INSURANCE	15,488	17,613	17,613	17,613	18,800	19,800	19,800	19,800
10-20-4510-184	LIFE INSURANCE	114	200	200	200	200	200	200	200
10-20-4510-186	WORKER'S COMP INS	1,558	3,660	3,660	3,660	2,200	3,660	2,500	2,500
10-20-4510-187	DENTAL INSURANCE	1,239	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-20-4510-196	RETIREE HEALTH INSURANCE	-	13,400	14,400	14,400	-	14,400	-	-
10-20-4510-200	SUPPLIES	3,375	3,425	4,000	4,000	3,500	4,000	3,500	3,500
10-20-4510-251	GAS & OIL	761	1,000	1,000	1,000	700	1,000	1,000	1,000
10-20-4510-260	OFFICE	3,068	3,075	2,500	2,500	2,000	2,500	2,200	2,200
10-20-4510-321	TELEPHONE	5,695	7,400	7,400	7,400	9,700	7,400	9,700	9,700
10-20-4510-325	POSTAGE	-	50	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	-	200	200	200	200	200	200	200
10-20-4510-351	BUILDING MAINTENANCE	21,651	55,000	40,000	40,000	30,000	-	20,000	20,000
10-20-4510-352	EQUIPMENT REPAIRS	157	1,500	1,500	1,500	250	1,500	750	750
10-20-4510-370	ADVERTISING	-	250	250	250	250	250	250	250
10-20-4510-395	TRAINING/BUSINESS	1,111	3,500	3,500	3,500	1,000	3,500	1,500	1,500
10-20-4510-439	EQUIPMENT RENTAL/LEASE	3,390	6,000	6,000	6,000	5,000	6,000	5,000	5,000
10-20-4510-450	PROPERTY & CASUALTY INS	2,197	3,400	3,400	-	-	-	-	-
10-20-4510-480	CONTRA-ADMINISTRATION	(150,495)	(150,495)	(146,800)	(146,800)	(146,800)	(146,800)	(146,800)	(146,800)
10-20-4510-491	DUES/SUBSCRIPTIONS	1,056	1,620	1,720	1,720	1,100	1,720	1,200	1,200
10-20-4510-495	SAFETY	-	25,000	10,000	10,000	-	10,000	5,000	5,000
10-20-4510-500	CAPITAL EXPENSE	-	35,812	-	-	-	-	-	-
10-20-4510-599	MISCELLANEOUS EQUIPMENT	2,701	9,000	5,500	5,500	2,500	5,500	3,000	3,000
10-20-4510-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4510) - PUBLIC WORKS</b>	<b>89,250</b>	<b>246,538</b>	<b>181,356</b>	<b>177,956</b>	<b>128,716</b>	<b>131,696</b>	<b>79,616</b>	<b>79,616</b>

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
<b>(4520) - STREET MAINTENANCE</b>									
10-20-4520-121	SALARIES	390,321	475,831	425,000	425,000	420,000	425,000	425,000	425,000
10-20-4520-126	PART-TIME SALARIES	810	7,500	15,000	15,000	20,000	20,000	15,000	15,000
10-20-4520-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-20-4520-181	FICA	35,779	38,394	33,900	33,900	33,600	33,900	33,900	33,900
10-20-4520-182	RETIREMENT	34,904	36,070	33,400	33,400	33,400	33,400	33,400	33,400
10-20-4520-183	HEALTH INSURANCE	93,449	101,818	90,000	90,000	91,000	102,200	102,200	102,200
10-20-4520-184	LIFE INSURANCE	477	500	500	500	500	500	500	500
10-20-4520-186	WORKER'S COMP INS	15,408	27,000	20,000	20,000	19,000	20,000	20,000	20,000
10-20-4520-187	DENTAL INSURANCE	8,954	9,300	9,100	9,100	9,100	9,100	9,100	9,100
10-20-4520-196	RETIREE HEALTH INSURANCE	15,234	15,250	15,000	15,000	36,000	36,200	36,200	36,200
10-20-4520-197	RETIREE DENTAL INSURANCE	140	-	-	-	-	-	-	-
10-20-4520-200	SUPPLIES	16,561	27,000	20,000	20,000	15,000	22,400	17,000	17,000
10-20-4520-212	UNIFORMS	9,017	11,300	9,500	9,500	9,500	9,500	9,500	9,500
10-20-4520-251	GAS & OIL	16,858	25,000	18,000	18,000	16,000	18,000	18,000	18,000
10-20-4520-321	TELEPHONE	10,208	10,400	9,400	9,400	18,000	9,400	18,000	18,000
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	6,501	8,650	9,000	9,000	6,500	-	8,000	8,000
10-20-4520-352	EQUIPMENT REPAIRS	46,265	46,300	40,000	40,000	30,000	40,000	40,000	40,000
10-20-4520-439	EQUIPMENT RENTAL/LEASE	161	500	500	500	500	500	500	500
10-20-4520-450	PROPERTY & CASUALTY INS	14,242	24,800	18,000	-	-	-	-	-
10-20-4520-480	CONTRA-ADMINISTRATION	(155,323)	(155,323)	(151,060)	(151,060)	(151,060)	(151,060)	(151,060)	(151,060)
10-20-4520-495	SAFETY	249	1,500	1,500	1,500	400	1,500	1,000	1,000
10-20-4520-499	MISCELLANEOUS	4,988	7,600	7,600	7,600	4,000	7,600	5,000	5,000
10-20-4520-500	CAPITAL EXPENSE	145,499	164,700	33,000	33,000	33,000	61,000	-	-
10-20-4520-501	SIDEWALK CONNECTOR PROJECT	-	414,873	414,873	450,000	6,000	444,000	444,000	444,000
10-20-4520-591	RESURFACING & PATCHWORK	98,643	190,000	120,000	120,000	120,000	120,000	140,000	140,000
10-20-4520-592	CULVERT & BRIDGE REPAIR	(7)	12,000	5,000	5,000	1,000	5,000	5,000	5,000
10-20-4520-594	TRAFFIC MARKING & SIGNS	3,184	10,000	10,000	10,000	5,000	10,000	8,000	8,000
10-20-4520-599	MISCELLANEOUS EQUIPMENT	14,736	14,500	12,500	12,500	10,000	12,500	10,000	10,000
10-20-4520-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4520) - STREET MAINTENANCE</b>	<b>836,683</b>	<b>1,534,891</b>	<b>1,229,141</b>	<b>1,246,268</b>	<b>795,868</b>	<b>1,300,068</b>	<b>1,257,668</b>	<b>1,257,668</b>

## 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
<b>(4530) - EQUIPMENT SERVICES</b>									
10-20-4530-121	SALARIES	99,961	99,961	99,366	99,366	99,366	99,366	99,366	99,366
10-20-4530-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-20-4530-181	FICA	7,646	7,651	7,600	7,600	7,600	7,600	7,600	7,600
10-20-4530-182	RETIREMENT	7,337	7,660	7,000	7,000	7,800	7,000	7,800	7,800
10-20-4530-183	HEALTH INSURANCE	18,517	18,643	18,200	18,200	19,100	19,300	19,300	19,300
10-20-4530-184	LIFE INSURANCE	109	200	200	200	200	200	200	200
10-20-4530-186	WORKER'S COMP INS	2,324	2,725	3,000	3,000	2,700	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	-	-	-	-	-	-	-	-
10-20-4530-200	SUPPLIES	2,306	3,000	3,000	3,000	2,700	3,000	3,000	3,000
10-20-4530-212	UNIFORMS	1,895	2,900	2,400	2,400	2,400	2,400	2,400	2,400
10-20-4530-251	GAS & OIL	2,161	3,000	2,200	2,200	1,900	2,200	2,200	2,200
10-20-4530-321	TELEPHONE	7,277	7,300	7,500	7,500	10,200	12,500	12,500	12,500
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	2,412	3,900	2,000	2,250	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	(38)	500	1,500	1,500	1,500	3,000	3,000	3,000
10-20-4530-450	PROPERTY & CASUALTY INS	2,161	3,375	2,000	-	-	-	-	-
10-20-4530-480	CONTRA-ADMINISTRATION	(44,930)	(44,930)	(40,180)	(40,180)	(40,180)	(40,180)	(40,180)	(40,180)
10-20-4530-495	SAFETY	102	200	200	200	200	200	200	200
10-20-4530-499	MISCELLANEOUS	2,395	2,400	1,800	1,800	1,800	1,800	1,800	1,800
10-20-4530-500	CAPITAL EXPENSE	29,857	30,000	5,000	5,000	-	5,000	-	-
10-20-4530-599	MISCELLANEOUS EQUIPMENT	2,670	3,000	3,000	2,750	2,750	2,750	2,750	2,750
10-20-4530-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4530) - EQUIPMENT SERVICES</b>	150,401	157,819	132,120	130,120	128,370	135,470	133,270	133,270

## 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
<b>(4710) - SOLID WASTE</b>									
10-30-4710-121	SALARIES	341,840	387,540	350,000	350,000	250,000	350,000	275,000	275,000
10-30-4710-126	PART-TIME SALARIES	1,440	2,000	-	-	-	-	-	-
10-30-4710-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-30-4710-181	FICA	25,761	29,958	27,000	27,000	23,000	27,000	23,000	23,000
10-30-4710-182	RETIREMENT	25,174	26,693	26,000	26,000	24,000	26,000	23,000	23,000
10-30-4710-183	HEALTH INSURANCE	84,018	91,416	79,800	79,800	76,400	68,000	60,000	60,000
10-30-4710-184	LIFE INSURANCE	498	500	400	400	400	400	-	-
10-30-4710-186	WORKER'S COMP INS	12,966	30,700	16,000	16,000	16,000	16,000	16,000	16,000
10-30-4710-187	DENTAL INSURANCE	6,155	8,300	6,000	6,000	6,000	6,000	6,000	6,000
10-30-4710-196	RETIREE HEALTH INSURANCE	15,719	17,400	14,400	14,400	20,400	20,400	20,400	20,400
10-30-4710-197	RETIREE DENTAL INSURANCE	(168)	-	-	-	-	-	-	-
10-30-4710-200	SUPPLIES	6,388	10,000	10,000	10,000	5,000	10,000	7,000	7,000
10-30-4710-212	UNIFORMS	13,252	14,400	12,000	12,000	11,000	12,000	10,000	10,000
10-30-4710-251	GAS & OIL	33,628	45,000	40,000	40,000	36,000	40,000	40,000	40,000
10-30-4710-321	TELEPHONE	7,156	7,300	7,300	7,300	8,000	7,300	13,000	13,000
10-30-4710-331	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
10-30-4710-341	PRINTING	-	400	400	400	400	400	400	400
10-30-4710-352	EQUIPMENT REPAIRS	61,258	90,000	85,000	85,000	40,000	85,000	60,000	60,000
10-30-4710-370	ADVERTISING	2,858	2,900	2,000	2,000	2,500	2,000	2,500	2,500
10-30-4710-450	PROPERTY & CASUALTY INS	8,562	13,000	10,000	-	-	-	-	-
10-30-4710-495	SAFETY	117	1,500	1,500	1,500	115	1,500	500	500
10-30-4710-499	MISCELLANEOUS	6,227	6,300	3,600	3,600	2,500	3,600	3,000	3,000
10-30-4710-500	CAPITAL EXPENSE	13,850	8,250	-	-	-	-	275,000	275,000
10-30-4710-599	MISCELLANEOUS EQUIPMENT	10,537	17,500	17,500	17,500	5,000	17,500	10,000	10,000
10-30-4710-628	RECYCLING CONTRACT	-	-	-	-	-	-	-	-
10-30-4710-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4710) - SOLID WASTE</b>	<b>686,662</b>	<b>820,485</b>	<b>718,328</b>	<b>708,328</b>	<b>536,143</b>	<b>702,528</b>	<b>854,228</b>	<b>854,228</b>

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
<b>(4740) - GENERAL SERVICES</b>									
10-30-4740-121	SALARIES	83,361	85,619	-	-	-	-	-	-
10-30-4740-181	FICA	6,318	6,545	-	-	-	-	-	-
10-30-4740-182	RETIREMENT	6,089	6,260	-	-	-	-	-	-
10-30-4740-183	HEALTH INSURANCE	15,093	19,549	-	-	-	-	-	-
10-30-4740-184	LIFE INSURANCE	109	200	-	-	-	-	-	-
10-30-4740-186	WORKER'S COMP INS	4,368	6,850	-	-	-	-	-	-
10-30-4740-187	DENTAL INSURANCE	1,218	1,900	-	-	-	-	-	-
10-30-4740-196	RETIREE HEALTH INSURANCE	16,144	17,700	-	-	-	-	-	-
10-30-4740-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-30-4740-200	SUPPLIES	2,308	4,000	-	-	-	-	-	-
10-30-4740-212	UNIFORMS	2,167	3,000	-	-	-	-	-	-
10-30-4740-251	GAS & OIL	1,224	2,500	-	-	-	-	-	-
10-30-4740-321	TELEPHONE	4,910	5,400	-	-	-	-	-	-
10-30-4740-331	ELECTRICITY	4,036	4,036	-	-	-	-	-	-
10-30-4740-351	BUILDING MAINTENANCE	9,510	11,000	-	-	-	-	-	-

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**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	835	3,500	-	-	-	-	-	-
10-30-4740-450	PROPERTY & CASUALTY INS	1,951	3,200	-	-	-	-	-	-
10-30-4740-499	MISCELLANEOUS	2,605	4,500	-	-	-	-	-	-
10-30-4740-500	CAPITAL EXPENSE	24,218	24,300	-	-	-	-	-	-
10-30-4740-599	MISCELLANEOUS EQUIPMENT	459	2,500	-	-	-	-	-	-
10-30-4740-991	CONTINGENCY	-	-	-	-	-	-	-	-
10-30-4740-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4740) - GENERAL SERVICES</b>	186,922	212,559	-	-	-	-	-	-

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
<b>(4910) - PLANNING &amp; ZONING</b>									
10-40-4910-121	SALARIES	150,192	151,583	157,000	205,000	147,000	205,000	215,000	215,000
10-40-4910-126	PART-TIME SALARIES	11,468	13,000	10,000	10,000	-	10,000	5,000	5,000
10-40-4910-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-40-4910-181	FICA	12,267	12,272	12,200	16,600	15,000	16,600	16,600	16,600
10-40-4910-182	RETIREMENT	10,927	11,469	11,850	16,200	15,000	16,200	16,600	16,600
10-40-4910-183	HEALTH INSURANCE	21,962	24,379	19,000	26,334	25,000	34,000	34,000	34,000
10-40-4910-184	LIFE INSURANCE	130	200	200	200	200	200	200	200
10-40-4910-186	WORKER'S COMP INS	1,146	1,500	2,000	2,000	1,800	2,000	2,000	2,000
10-40-4910-187	DENTAL INSURANCE	1,960	2,200	1,700	1,800	1,800	1,800	1,800	1,800
10-40-4910-192	LEGAL	3,000	6,250	10,000	10,000	10,000	10,000	10,000	10,000
10-40-4910-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	12,700	12,700	12,700
10-40-4910-199	CONSULTING/ENFORCEMENT	8,998	32,475	40,000	35,800	20,000	35,800	35,000	35,000
10-40-4910-200	SUPPLIES	1,438	1,400	1,000	2,000	1,000	2,000	2,000	2,000
10-40-4910-251	GAS & OIL	348	750	300	300	300	300	300	300
10-40-4910-260	OFFICE	2,388	2,400	2,200	6,200	2,000	7,200	7,000	7,000
10-40-4910-321	TELEPHONE	7,670	7,700	6,000	6,000	9,300	6,000	10,000	10,000

**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	-	200	200	700	700	700	700	700
10-40-4910-341	PRINTING	-	-	-	-	-	-	-	-
10-40-4910-352	EQUIPMENT REPAIRS	-	500	100	100	100	100	100	100
10-40-4910-370	ADVERTISING	266	1,000	500	500	500	500	500	500
10-40-4910-395	TRAINING/BUSINESS	1,127	3,000	1,800	7,550	4,000	7,550	7,550	7,550
10-40-4910-439	EQUIPMENT RENTAL/LEASE	1,952	2,700	2,500	2,500	2,900	2,500	3,000	3,000
10-40-4910-450	PROPERTY & CASUALTY INS	1,428	2,125	1,000	-	-	-	-	-
10-40-4910-480	CONTRA-ADMINISTRATION	(11,150)	(11,150)	(10,840)	(10,840)	(10,840)	(10,840)	(10,840)	(10,840)
10-40-4910-491	DUES/SUBSCRIPTIONS	896	1,530	1,500	1,500	1,500	1,500	1,500	1,500
10-40-4910-499	MISCELLANEOUS	1,257	1,275	350	350	350	350	350	350
10-40-4910-500	CAPITAL EXPENSE	-	1,000	-	-	-	-	-	-
10-40-4910-599	MISCELLANEOUS EQUIPMENT	1,575	1,000	1,000	2,500	1,000	2,500	2,500	2,500
10-40-4910-680	PLANNING BOARD CONTRACT	3,373	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-40-4910-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4910) - PLANNING &amp; ZONING</b>	234,617	276,258	277,060	348,794	254,110	370,160	379,060	379,060

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
<b>(4930) - BUSINESS &amp; COMMUNITY DEV</b>									
10-40-4930-121	SALARIES	31,896	57,020	37,401	-	-	-	-	-
10-40-4930-126	PART-TIME SALARIES	-	-	-	-	-	-	-	-
10-40-4930-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-40-4930-181	FICA	2,410	7,255	2,861	-	-	-	-	-
10-40-4930-182	RETIREMENT	2,681	6,094	2,244	-	-	-	-	-
10-40-4930-183	HEALTH INSURANCE	3,856	10,979	5,734	-	-	-	-	-
10-40-4930-184	LIFE INSURANCE	31	200	27	-	-	-	-	-
10-40-4930-186	WORKER'S COMP INS	911	1,870	451	451	-	-	-	-
10-40-4930-187	DENTAL INSURANCE	224	1,300	336	336	-	-	-	-
10-40-4930-189	AUTO ALLOWANCE	127	4,200	-	-	-	-	-	-
10-40-4930-200	SUPPLIES	766	1,500	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4930-260	OFFICE	745	1,500	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4930-321	TELEPHONE	4,266	6,800	5,000	2,000	2,000	2,000	2,000	2,000
10-40-4930-325	POSTAGE	1,000	1,000	200	200	200	200	200	200
10-40-4930-341	PRINTING	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4930-395	TRAINING/BUSINESS	4,500	4,500	2,000	2,000	2,000	2,000	2,000	2,000

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**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
10-40-4930-413	OFFICE RENT	3,025	3,025	-	-	-	-	-	-
10-40-4930-439	EQUIPMENT RENTAL/LEASE	2,000	3,000	600	600	600	600	600	600
10-40-4930-450	PROPERTY & CASUALTY INS	722	1,000	400	-	-	-	-	-
10-40-4930-491	DUES/SUBSCRIPTIONS	500	1,250	1,000	1,000	1,000	1,000	1,000	1,000
10-40-4930-499	MISCELLANEOUS	-	450	450	450	450	450	450	450
10-40-4930-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-40-4930-599	MISCELLANEOUS EQUIPMENT	87	750	750	750	750	750	750	750
10-40-4930-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-
10-40-4910-681	REVOLVING LOANS	-	-	-	60,000	60,000	-	30,000	30,000
10-40-4930-682	CBD ENHANCEMENTS	29,426	29,450	55,000	79,173	79,000	75,000	75,000	75,000
10-40-4930-683	PROMOTIONS/MARKETING	(7,898)	16,550	15,000	15,000	15,000	15,000	20,000	20,000
10-40-4930-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(4930) - BUSINESS &amp; COMMUNITY D</b>	81,276	160,693	132,454	164,960	164,000	100,000	135,000	135,000

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
<b>(6100) - PARKS &amp; RECREATION</b>									
10-80-6100-121	SALARIES	208,639	224,336	309,000	346,401	346,000	346,401	346,000	346,000
10-80-6100-126	PART-TIME SALARIES	106,295	114,000	100,000	100,000	114,000	100,000	114,000	114,000
10-80-6100-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-80-6100-181	FICA	23,764	24,852	31,300	34,161	35,000	35,000	35,000	35,000
10-80-6100-182	RETIREMENT	15,207	15,787	24,500	26,744	26,700	26,744	26,700	26,700
10-80-6100-183	HEALTH INSURANCE	38,994	43,244	66,000	66,000	66,000	82,800	82,800	82,800
10-80-6100-184	LIFE INSURANCE	241	300	500	527	500	527	500	500
10-80-6100-186	WORKER'S COMP INS	5,676	14,305	13,000	13,000	9,700	13,000	10,000	10,000
10-80-6100-187	DENTAL INSURANCE	3,579	4,100	6,000	6,000	6,000	6,000	6,000	6,000
10-80-6100-196	RETIREE HEALTH INSURANCE	-	-	14,400	14,400	21,350	14,400	21,350	21,350
10-80-6100-200	SUPPLIES	19,182	22,200	26,000	26,000	20,000	26,000	21,000	21,000
10-80-6100-212	UNIFORMS	1,678	2,000	2,500	2,500	2,800	5,000	5,000	5,000
10-80-6100-220	VENDING & CONCESSIONS	11,429	15,000	14,000	14,000	11,500	14,000	12,000	12,000
10-80-6100-251	GAS & OIL	3,876	4,500	5,000	5,000	6,200	7,000	7,000	7,000
10-80-6100-295	SPORTS PROGRAMS	55,993	60,000	60,000	60,000	56,000	65,000	65,000	65,000

**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
10-80-6100-321	TELEPHONE	10,679	11,500	13,000	13,000	15,000	15,000	17,000	17,000
10-80-6100-331	ELECTRICITY	50,034	50,034	54,070	54,070	54,070	54,070	54,070	54,070
10-80-6100-351	BUILDING MAINTENANCE	11,844	17,750	20,000	20,000	20,000	20,000	20,000	20,000
10-80-6100-352	EQUIPMENT REPAIRS	5,233	5,250	7,000	7,000	5,500	8,500	7,000	7,000
10-80-6100-359	PARKS & TRAIL MAINTENANCE	10,553	20,000	20,000	20,000	17,500	25,000	25,000	25,000
10-80-6100-395	TRAINING/BUSINESS	2,968	4,000	4,000	4,000	4,000	6,000	5,000	5,000
10-80-6100-439	EQUIPMENT RENTAL/LEASE	837	2,000	2,000	2,000	1,000	2,000	1,500	1,500
10-80-6100-450	PROPERTY & CASUALTY INS	9,946	14,000	6,400	-	-	-	-	-
10-80-6100-499	MISCELLANEOUS	8,466	10,000	21,000	21,000	10,000	21,000	15,000	15,000
10-80-6100-500	CAPITAL EXPENSE	366,212	466,700	40,000	318,083	278,000	48,600	48,600	48,600
10-80-6100-599	MISCELLANEOUS EQUIPMENT	6,060	10,000	12,000	12,000	8,000	12,000	12,000	12,000
10-80-6100-991	CONTINGENCY	-	-	-	-	-	-	-	-
<b>DEPT TOTAL</b>	<b>(6100) - PARKS &amp; RECREATION</b>	<b>977,385</b>	<b>1,155,858</b>	<b>871,670</b>	<b>1,185,886</b>	<b>1,134,820</b>	<b>954,042</b>	<b>957,520</b>	<b>957,520</b>
<b>FUND TOTAL</b>	<b>(10) - GENERAL FUND</b>	<b>10,069,857</b>	<b>12,028,369</b>	<b>11,038,040</b>	<b>11,619,882</b>	<b>10,302,410</b>	<b>11,321,495</b>	<b>11,271,936</b>	<b>11,271,936</b>

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
<b>(27) - POWELL BILL FUND</b>									
27-20-4550-585	IMPROVEMENT-INTERSECTION	-	111,736	-	111,736	-	-	-	-
27-20-4550-586	IMPROVEMENT-DOWNTOWN	273,905	321,211	-	47,000	47,000	50,000	50,000	50,000
27-20-4550-500	CAPITAL EXPENSE	-	-	-	-	-	260,000	35,000	35,000
27-20-4550-588	FIRST FEDERAL PARK	-	100,000	-	100,000	50,000	-	-	-
27-20-4550-589	CULVERT REPAIRS	-	85,000	-	85,000	85,000	-	-	-
27-20-4550-590	POWELL BILL-STREETS	140,875	211,300	211,300	213,945	213,000	211,000	211,000	211,000
<b>27-20-4550-980</b>	REIMBURSE-GENERAL FUND	100,000	100,000	100,000	100,000	100,000	120,000	120,000	120,000
<b>FUND TOTAL</b>	<b>(27) - POWELL BILL FUND</b>	514,780	929,247	311,300	657,681	495,000	641,000	416,000	416,000

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
<b>(7100) - WATER TREATMENT PLANT</b>									
61-91-7100-121	SALARIES	383,412	383,430	399,000	399,000	418,000	435,000	435,000	435,000
61-91-7100-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
61-91-7100-181	FICA	28,338	28,627	30,500	30,500	35,000	35,000	35,000	35,000
61-91-7100-182	RETIREMENT	30,583	28,768	28,850	28,850	36,000	36,000	36,000	36,000
61-91-7100-183	HEALTH INSURANCE	66,206	66,970	65,500	65,500	74,500	78,800	78,800	78,800
61-91-7100-184	LIFE INSURANCE	397	400	400	400	400	400	400	400
61-91-7100-186	WORKER'S COMP INS	10,437	10,460	9,000	9,000	7,500	9,000	8,000	8,000
61-91-7100-187	DENTAL INSURANCE	5,700	6,575	5,700	5,700	5,700	5,700	5,700	5,700
61-91-7100-195	OPEB RETIREE HEALTH	(10,106)	30,000	30,000	30,000	30,000	30,000	30,000	30,000
61-91-7100-196	RETIREE HEALTH INSURANCE	45,435	49,798	51,000	51,000	60,600	60,000	60,600	60,600
61-91-7100-199	CONSULTING FEES	338	1,000	2,000	2,000	500	2,000	1,000	1,000
61-91-7100-200	SUPPLIES	14,995	24,000	30,000	30,000	19,000	30,000	25,000	25,000
61-91-7100-203	CHEMICALS	103,375	143,000	118,000	110,000	110,000	110,000	110,000	110,000
61-91-7100-212	UNIFORMS	6,767	7,500	6,800	6,800	6,800	6,800	6,800	6,800
61-91-7100-251	GAS & OIL	1,539	3,500	2,500	2,500	2,000	2,500	2,500	2,500
61-91-7100-260	OFFICE	929	2,700	2,100	2,100	1,800	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	9,560	9,600	8,000	8,000	11,700	12,600	12,600	12,600
61-91-7100-325	POSTAGE	-	500	50	50	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	10,455	15,900	15,000	14,000	8,000	14,000	12,000	12,000
61-91-7100-339	PUMP/TANKS ELECTRICITY	13,316	15,600	15,000	14,000	13,000	14,000	14,000	14,000
61-91-7100-341	PRINTING	61	400	100	100	100	100	100	100
61-91-7100-351	BUILDING MAINTENANCE	72,829	77,000	50,000	44,500	44,500	-	-	-
61-91-7100-352	EQUIPMENT REPAIRS	84,522	92,700	60,000	60,000	40,000	60,000	60,000	60,000
61-91-7100-395	TRAINING/BUSINESS	2,328	3,000	4,000	4,000	3,000	4,000	4,000	4,000
61-91-7100-396	CHEMICAL ANALYSIS	20,384	20,400	13,000	15,000	15,500	15,000	16,000	16,000
61-91-7100-439	EQUIPMENT RENTAL/LEASE	1,289	2,500	2,500	2,500	1,500	2,500	2,500	2,500
61-91-7100-450	PROPERTY & CASUALTY INS	23,429	31,875	29,000	-	-	-	-	-
61-91-7100-491	DUES/SUBSCRIPTIONS	4,635	7,300	5,400	5,400	5,400	5,400	5,400	5,400
61-91-7100-495	SAFETY	1,380	2,500	1,900	2,400	1,500	2,400	2,200	2,200
61-91-7100-499	MISCELLANEOUS	12,695	12,700	4,200	4,200	4,000	4,200	4,200	4,200
61-91-7100-500	CAPITAL EXPENSE	-	-	127,000	127,000	127,000	129,500	129,500	129,500
61-91-7100-599	MISCELLANEOUS EQUIPMENT	17,228	29,500	20,000	15,000	15,000	15,000	15,000	15,000

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**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	WATER SERVICE CONTRACT	118,273	118,500	116,000	134,000	134,000	134,000	134,000	134,000
61-91-7100-991	CONTINGENCY	-	825	-	-	-	-	11,000	11,000
DEPT TOTAL	<b>(7100) - WATER TREATMENT PLANT</b>	1,329,727	1,476,528	1,501,500	1,472,500	1,481,050	1,505,050	1,508,450	1,508,450

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
<b>(7110) - DISTRIBUTION &amp; COLLECT</b>									
61-91-7110-121	SALARIES	483,778	483,794	487,000	487,000	468,000	487,000	487,000	487,000
61-91-7110-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
61-91-7110-181	FICA	36,913	37,354	37,350	37,350	36,000	37,350	37,350	37,350
61-91-7110-182	RETIREMENT	39,751	37,304	35,550	35,550	36,000	35,550	35,550	35,550
61-91-7110-183	HEALTH INSURANCE	80,696	81,488	94,500	94,500	87,700	85,000	85,000	85,000
61-91-7110-184	LIFE INSURANCE	422	500	500	500	500	500	500	500
61-91-7110-186	WORKER'S COMP INS	9,928	21,980	15,000	15,000	10,500	15,000	12,000	12,000
61-91-7110-187	DENTAL INSURANCE	7,046	8,000	7,200	7,200	7,200	7,200	7,200	7,200
61-91-7110-195	OPEB RETIREE HEALTH	52,358	35,000	35,000	35,000	35,000	35,000	35,000	35,000
61-91-7110-196	RETIREE HEALTH INSURANCE	-	-	7,000	7,000	-	12,700	12,700	12,700
61-91-7110-199	CONSULTING FEES	338	26,000	12,000	12,000	500	12,000	5,000	5,000
61-91-7110-200	SUPPLIES	166,263	184,790	184,000	184,000	184,000	269,000	225,000	225,000
61-91-7110-212	UNIFORMS	10,342	11,000	8,000	8,000	8,000	8,000	8,000	8,000
61-91-7110-251	GAS & OIL	21,709	30,000	25,000	25,000	15,000	25,000	20,000	20,000
61-91-7110-321	TELEPHONE	10,305	11,000	11,000	11,000	18,000	11,000	21,000	21,000

## 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
61-91-7110-325	POSTAGE	22,813	24,000	22,000	22,000	22,800	22,000	23,000	23,000
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	15,020	15,500	15,000	15,000	17,800	15,000	18,000	18,000
61-91-7110-341	PRINTING	-	1,000	-	-	-	-	-	-
61-91-7110-351	BUILDING MAINTENANCE	8,146	1,000	-	-	-	-	-	-
61-91-7110-352	EQUIPMENT REPAIRS	135,826	158,805	77,000	77,000	68,000	77,000	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	2,246	2,750	1,000	1,000	2,000	4,000	4,000	4,000
61-91-7110-450	PROPERTY & CASUALTY INS	13,847	25,424	15,000	-	-	-	-	-
61-91-7110-491	DUES/SUBSCRIPTIONS	3,594	3,650	3,150	3,150	3,000	3,150	3,150	3,150
61-91-7110-495	SAFETY	107	1,850	1,000	1,000	1,100	1,000	1,100	1,100
61-91-7110-499	MISCELLANEOUS	5,865	5,875	5,500	5,500	5,000	5,500	5,500	5,500
61-91-7110-500	CAPITAL EXPENSE	-	1,067,181	70,000	186,903	186,000	485,450	485,450	485,450
61-91-7110-596	SYSTEM MAINTENANCE	73,262	87,555	150,000	150,000	101,000	165,000	90,000	90,000
61-91-7110-599	MISCELLANEOUS EQUIPMENT	2,183	8,875	18,000	18,000	19,000	18,000	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	-	-	-	-	-	-	12,000	12,000

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**EXPENSE WORKSHEET REPORT**

<b>Account Number</b>	<b>Account Description</b>	<b>Previous Year Actual</b>	<b>Previous Year Budget</b>	<b>Original Budget</b>	<b>Current Budget</b>	<b>Est Annual Expense</b>	<b>Dept Request</b>	<b>Manager Recommended</b>	<b>Council Approved</b>
<b>DEPT TOTAL</b>	(7110) - DISTRIBUTION & COLLECT	1,219,758	2,390,175	1,356,250	1,458,153	1,351,600	1,855,900	1,748,000	1,748,000

## 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
<b>(7120) - WASTEWATER TREATMENT PLANT</b>									
61-91-7120-121	SALARIES	382,443	382,456	412,000	412,000	407,000	412,000	412,000	412,000
61-91-7120-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
61-91-7120-181	FICA	28,381	31,441	31,500	31,500	31,500	31,500	31,500	31,500
61-91-7120-182	RETIREMENT	31,213	29,255	30,200	30,200	30,200	30,200	30,200	30,200
61-91-7120-183	HEALTH INSURANCE	56,947	57,404	58,300	58,300	-	68,500	68,500	68,500
61-91-7120-184	LIFE INSURANCE	316	400	400	400	400	400	400	400
61-91-7120-186	WORKER'S COMP INS	9,991	10,477	12,000	12,000	12,000	12,000	12,000	12,000
61-91-7120-187	DENTAL INSURANCE	5,564	5,900	5,500	5,500	5,500	5,500	5,500	5,500
61-91-7120-195	OPEB RETIREE HEALTH	(32,569)	66,000	25,000	25,000	25,000	25,000	25,000	25,000
61-91-7120-196	RETIREE HEALTH INSURANCE	63,372	68,798	67,000	67,000	82,600	82,600	82,600	82,600
61-91-7120-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7120-199	CONSULTING FEES	290	3,000	500	500	500	500	500	500
61-91-7120-200	SUPPLIES	16,476	20,000	15,000	15,000	13,000	15,000	15,000	15,000
61-91-7120-203	CHEMICALS	52,057	69,600	60,000	57,500	57,500	65,000	60,000	60,000
61-91-7120-212	UNIFORMS	6,802	8,000	10,000	10,000	7,000	10,000	7,000	7,000

## 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
61-91-7120-251	GAS & OIL	2,569	3,000	3,000	3,000	2,600	3,000	3,000	3,000
61-91-7120-260	OFFICE	78	1,800	1,000	1,000	1,000	1,500	1,500	1,500
61-91-7120-298	HEAT EXCHANGER FUEL OIL	297	10,000	500	500	400	500	500	500
61-91-7120-299	PRE-TREATMENT	-	6,000	-	-	-	-	-	-
61-91-7120-321	TELEPHONE	10,068	10,100	10,000	10,000	12,400	10,000	13,100	13,100
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	2,116	8,000	1,000	1,000	1,000	4,000	1,500	1,500
61-91-7120-351	BUILDING MAINTENANCE	85,186	34,700	10,000	13,600	13,600	20,000	20,000	20,000
61-91-7120-352	EQUIPMENT REPAIRS	68,319	85,000	80,000	76,400	25,000	80,000	70,000	70,000
61-91-7120-395	TRAINING/BUSINESS	2,392	2,500	4,000	4,000	2,000	4,000	4,000	4,000
61-91-7120-396	CHEMICAL ANALYSIS	19,116	25,600	20,000	20,800	20,800	23,000	20,800	20,800
61-91-7120-397	SLUDGE REMOVAL	202,439	220,000	250,000	249,200	207,000	250,000	210,000	210,000
61-91-7120-439	EQUIPMENT RENTAL/LEASE	568	2,500	1,000	1,000	1,000	1,000	1,000	1,000
61-91-7120-450	PROPERTY & CASUALTY INS	18,919	28,645	23,000	-	-	-	-	-
61-91-7120-491	DUES/SUBSCRIPTIONS	6,625	8,300	7,000	7,000	7,000	7,000	7,000	7,000
61-91-7120-499	MISCELLANEOUS	3,168	3,200	3,000	3,000	3,000	3,000	3,000	3,000
61-91-7120-500	CAPITAL EXPENSE	-	131,000	95,000	114,750	114,750	154,000	125,000	125,000

**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
61-91-7120-599	MISCELLANEOUS EQUIPMENT	11,566	14,000	7,000	9,500	8,000	9,500	8,000	8,000
61-91-7120-629	WATER SERVICE CONTRACT	16,106	23,000	17,000	17,000	17,000	22,000	17,000	17,000
61-91-7120-991	CONTINGENCY	-	-	-	-	-	-	11,000	11,000
<b>DEPT TOTAL</b>	<b>(7120) - WASTEWATER TREATMENT</b>	1,348,815	1,648,076	1,537,900	1,534,650	1,386,750	1,628,700	1,544,600	1,544,600

## 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
<b>(7130) - WATER &amp; SEWER INTANGIBLE</b>									
61-91-7130-193	HEALTH ADMIN COST	5,013	10,000	10,000	10,000	10,000	10,000	10,000	10,000
61-91-7130-399	CREDIT CARD EXPENSE	7,920	7,920	4,000	4,000	6,600	7,000	7,000	7,000
61-91-7130-450	PROPERTY & CASUALTY INS	-	-	-	67,000	52,000	67,000	67,000	67,000
61-91-7130-459	BOND REFUNDING EXPENSE	-	-	-	-	-	-	-	-
61-91-7130-460	DEPRECIATION EXPENSE	1,752,742	-	-	-	-	-	-	-
61-91-7130-492	BAD DEBT EXPENSE	20,986	46,045	75,000	75,000	75,000	75,000	75,000	75,000
61-91-7130-497	DIRECT SERVICE ALLOCATIONS	7	50	-	-	-	-	-	-
61-91-7130-498	ENTERPRISE ADMINISTRATION	674,552	675,000	500,000	500,000	500,000	500,000	500,000	500,000
61-91-7130-499	MISCELLANEOUS	-	400	400	400	400	400	400	400
61-91-7130-710	REVENUE BOND PRINCIPAL	-	1,540,000	1,567,000	1,567,000	1,567,000	1,596,000	1,596,000	1,596,000
61-91-7130-711	2000 LOAN PRINCIPAL-WATER	-	74,999	77,151	77,151	77,151	79,365	79,365	79,365
61-91-7130-712	2003 LOAN PRINCIPAL-SEWER	-	585,612	602,419	602,419	602,419	619,708	619,708	619,708
61-91-7130-714	2017 REFUND PRINCIPAL	-	-	-	-	-	-	-	-
61-91-7130-720	REVENUE BOND INTEREST	127,237	131,472	106,062	106,062	106,062	80,207	80,207	80,207
61-91-7130-721	2000 LOAN INTEREST-WATER	10,577	12,948	9,246	9,246	9,246	7,032	7,032	7,032
61-91-7130-722	2003 LOAN INTEREST-SEWER	119,903	140,813	111,471	111,471	111,471	94,182	94,182	94,182

**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
61-91-7130-723	LOAN PAYMENT VAC TRUCK	-	-	-	-	-	60,000	60,000	60,000
61-91-7130-724	2017 REFUND INTEREST	4,004	-	-	-	-	-	-	-
61-91-7130-750	REVENUE BOND HANDLING	34,661	2,500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7130-950	INVENTORY CHANGE	10,550	10,900	-	-	-	-	-	-
61-91-7130-985	PILOT EXPENSE	379,096	379,096	379,096	379,096	379,096	379,096	379,096	379,096
<b>DEPT TOTAL</b>	<b>(7130) - INTANGIBLE</b>	3,147,248	3,617,755	3,444,345	3,511,345	3,498,945	3,577,490	3,577,490	3,577,490
<b>FUND TOTAL</b>	<b>(61) - WATER &amp; SEWER FUND</b>	7,045,548	9,132,534	7,839,995	7,976,648	7,718,345	8,567,140	8,378,540	8,378,540

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
<b>(7200) - ELECTRIC DEPT</b>									
63-93-7200-121	SALARIES	330,715	330,739	330,000	330,000	342,000	387,000	462,000	462,000
63-93-7200-126	PART-TIME SALARIES	-	7,415	5,000	5,000	-	5,000	5,000	5,000
63-93-7200-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
63-93-7200-181	FICA	24,723	25,426	25,600	25,600	26,200	29,400	35,725	35,725
63-93-7200-182	RETIREMENT	26,479	24,836	24,800	24,800	26,000	29,000	34,000	34,000
63-93-7200-183	HEALTH INSURANCE	57,187	58,022	59,000	59,000	60,000	69,000	80,000	80,000
63-93-7200-184	LIFE INSURANCE	356	360	360	360	360	360	360	360
63-93-7200-186	WORKER'S COMP INS	6,209	7,952	8,000	8,000	6,700	8,000	8,000	8,000
63-93-7200-187	DENTAL INSURANCE	5,334	5,335	5,400	5,400	5,400	5,400	5,400	5,400
63-93-7200-192	LEGAL	-	1,000	1,000	1,000	-	1,000	1,000	1,000
63-93-7200-193	HEALTH ADMIN COST	-	2,000	500	500	-	500	500	500
63-93-7200-195	OPEB RETIREE HEALTH	14,744	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	3,018	8,000	10,000	10,000	10,000	10,000	10,000	10,000

## 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
63-93-7200-200	SUPPLIES	43,405	50,000	75,000	75,000	70,000	90,000	75,000	75,000
63-93-7200-212	UNIFORMS	7,927	8,700	7,000	7,000	7,000	8,000	8,000	8,000
63-93-7200-251	GAS & OIL	8,519	10,000	7,000	7,000	8,500	7,000	8,500	8,500
63-93-7200-321	TELEPHONE	8,653	9,500	7,000	7,000	12,300	7,000	13,000	13,000
63-93-7200-330	POWER SECURE EXPENSES	52,528	60,500	66,000	66,000	66,000	55,000	55,000	55,000
63-93-7200-331	ELECTRICITY	5,985,261	6,000,000	5,725,000	5,725,000	5,650,000	5,593,000	5,593,000	5,593,000
63-93-7200-332	ELECTRICITY-REPS CHARGES	33,418	33,500	30,000	30,000	38,000	38,000	38,000	38,000
63-93-7200-337	SALES TAX DISTRIBUTION	27,089	27,200	-	-	-	-	-	-
63-93-7200-338	STREET LIGHTING	81,897	110,000	80,000	80,000	80,000	80,000	80,000	80,000
63-93-7200-341	PRINTING	-	1,000	-	-	-	-	-	-
63-93-7200-351	BUILDING MAINTENANCE	2,121	8,000	15,000	15,000	2,000	24,000	24,000	24,000
63-93-7200-352	EQUIPMENT REPAIRS	13,775	20,000	8,000	8,000	8,000	8,000	8,000	8,000
63-93-7200-390	METER TESTING	-	10,000	20,000	20,000	1,000	20,000	10,000	10,000
63-93-7200-395	TRAINING/BUSINESS	-	1,000	3,000	3,000	500	3,000	3,000	3,000
63-93-7200-399	CREDIT CARD EXPENSE	8,769	9,000	9,000	9,000	8,000	9,000	9,000	9,000
63-93-7200-439	EQUIPMENT RENTAL/LEASE	-	2,000	2,000	2,000	500	2,000	2,000	2,000
63-93-7200-450	PROPERTY & CASUALTY INS	13,363	24,915	27,379	27,379	19,000	27,379	27,400	27,400

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
63-93-7200-460	DEPRECIATION EXPENSE	128,252	-	-	-	-	-	-	-
63-93-7200-489	ELECTRICITIES DUES	6,965	7,000	6,200	6,200	7,256	7,275	7,300	7,300
63-93-7200-492	BAD DEBT EXPENSE	26,644	55,000	55,000	55,000	40,000	55,000	55,000	55,000
63-93-7200-497	DIRECT SERVICE ALLOCATIONS	(103)	-	1,500	1,500	1,500	1,500	1,500	1,500
63-93-7200-498	ENTERPRISE ADMINISTRATION	475,000	475,000	600,000	600,000	600,000	600,000	600,000	600,000
63-93-7200-499	MISCELLANEOUS	14,112	34,000	10,000	10,000	8,000	10,000	10,000	10,000
63-93-7200-500	CAPITAL EXPENSE	0	379,000	316,000	540,483	540,000	37,000	37,000	37,000
63-93-7200-596	SYSTEM MAINTENANCE	32,465	185,000	185,000	185,000	100,000	197,500	197,500	197,500
63-93-7200-599	MISCELLANEOUS EQUIPMENT	8,203	30,500	10,000	10,000	9,000	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	(1,038)	-	-	-	-	-	-	-
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	-	125	-	-	-	-	98,104	98,104
<b>FUND TOTAL</b>	<b>(63) - ELECTRIC FUND</b>	<b>7,496,964</b>	<b>8,079,000</b>	<b>7,791,714</b>	<b>8,016,197</b>	<b>7,810,191</b>	<b>7,491,289</b>	<b>7,669,264</b>	<b>7,669,264</b>
<b>GRAND TOTAL</b>	<b>ALL FUNDS</b>	<b>25,127,150</b>	<b>30,169,150</b>	<b>26,981,049</b>	<b>28,270,408</b>	<b>26,325,946</b>	<b>28,020,924</b>	<b>27,735,740</b>	<b>27,735,740</b>

**2018-19 - 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>	
	CAMERA SYSTEM	\$12,000.00
	TASER CAMERA CONTRACT	\$24,000.00
	RMS SYSTEM PAYMENT #2	\$37,000.00
	COMPUTER ROTATION PROGRAM	\$5,000.00
	RMS MAINTENANCE	\$16,000.00
	K-9 & TRAINING	\$17,000.00
(6)	<u>FIRE</u>	
	VIPER RADIOS MICS & BATTERIES	\$5,400.00
	MAATTRESSES STATION 2	\$1,300.00
	SUPPLY HOSE ENGINE 2	\$8,200.00
	FIREFIGHTING HOSES	\$5,500.00
	EMERGENCY MANAGEMENT RADIOS	\$14,000.00
	FLIR THERMAL IMAGER DRONES	\$10,000.00
(7)	<u>PUBLIC WORKS</u>	
	NONE	\$0.00

(8)	<u>STREET</u>		
		CMAQ SIDEWALK PROJECT	\$444,000.00
(9)	<u>EQUIPMENT SERVICES</u>		
		NONE	\$0.00
(10)	<u>SOLID WASTE</u>		
		AUTOMATED GARBAGE TRUCK	\$275,000.00
(11)	<u>GENERAL SERVICES</u>		
		NONE	\$0.00
(12)	<u>PLANNING</u>		
		NONE	\$0.00
(13)	<u>BUSINESS &amp; COMMUNITY DEVELOPMENT</u>		
		NONE	\$0.00
(14)	<u>PARKS &amp; RECREATION</u>		
		GRASSHOPPER ZERO TURN	\$8,600.00
		CAMERA SYSTEM	\$15,000.00
		CITY PARK GRADING & PAVING	\$25,000.00
		<b><u>GENERAL FUND CAPITAL</u></b>	<b>\$937,000.00</b>

**2018-19 - CAPITAL OUTLAY - POWELL BILL**

(1) POWELL BILL

PAVING STREETS	\$110,000.00
CITY PARK PAVING	\$35,000.00
DOWNTOWN IMPROVEMENTS	<u>\$50,000.00</u>
<b>POWELL BILL FUND TOTAL</b>	<b>\$195,000.00</b>

**2018-19 - CAPITAL OUTLAY - WATER & SEWER**

(1) WATER TREATMENT PLANT

GENERATORS	\$35,000.00
ACTI-FLO SAND CABINET	\$30,000.00
FILTER-BACKWASH FLOW METERS	\$35,000.00
GOLF CART	\$7,000.00
MOWER	\$10,000.00
ENTERPRISE-TRUCK	<u>\$5,500.00</u>

(2) DISTRIBUTION & COLLECTION

ENTERPRISE- DUMP TRUCK	\$6,000.00
SERVICE BED & CRANE	\$32,450.00
GATOR	\$8,000.00
SL RAT	\$25,500.00
VALVE INSERTION TOOL	\$25,000.00
AUTOMATIC TRANSFER SWITCH	\$8,500.00
VACCUUM TRUCK	\$380,000.00

(3) WASTEWATER TREATMENT PLANT

REMOVE DIGESTER #2 LID	\$50,000.00
PARTS FOR DAF	\$75,000.00

**WATER & SEWER FUND TOTAL** **\$732,950.00**

**2018-19 - CAPITAL OUTLAY - ELECTRIC**

(1) ELECTRIC FUND

TRANSFORMERS	\$37,000.00
SYSTEM MAINTENANCE	<u>\$197,000.00</u>
<b><u>ELECTRIC FUND TOTAL</u></b>	<b>\$234,000.00</b>

City of Lincolnton, 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
		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<b>General Fund- Operations</b>									
Revenue Categories									
Property Taxes- Current and Prior Year		4,707,049	4,801,000	4,870,000	4,870,000	4,870,000	4,870,000	5,013,176	5,013,176
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	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000
Other Taxes		26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200
Permits and Fees		10,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Franchise Tax		820,000	820,000	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	150,000	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	20,000	20,000	20,000	20,000	20,000	20,000
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	130,200	94,500	94,500	94,500	94,500	94,500	94,500
Grants		610,980	600,000	444,000	-	-	-	-	-
Miscellaneous		60,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Issuance of Debt		536,867	353,655	275,000	-	-	-	-	-
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	964,361	660,770	660,770	660,770	660,770	660,770	660,770
<b>Total Operating Revenue</b>		<b>12,028,369</b>	<b>11,619,882</b>	<b>11,271,936</b>	<b>10,522,936</b>	<b>10,522,936</b>	<b>10,522,936</b>	<b>10,666,112</b>	<b>10,666,112</b>
<b>Expenditure Categories</b>									
Salaries and Wages	100-179	5,701,767	5,671,823	5,526,816	5,526,816	5,526,816	5,526,816	5,526,816	5,526,816
Health Benefits	180's	1,369,139	1,340,547	1,436,150	1,436,150	1,436,150	1,436,150	1,436,150	1,436,150
Other Benefits	180's	1,151,224	1,090,127	1,056,120	1,056,120	1,056,120	1,056,120	1,056,120	1,056,120
Professional Services	190	196,750	182,050	250,550	250,550	250,550	250,550	250,550	250,550
Supplies and Materials	200	531,550	468,600	439,100	439,100	439,100	439,100	439,100	439,100
Current Obligations and Services	300	773,837	734,876	795,176	795,176	795,176	795,176	795,176	795,176
Fixed Charges and Other Services	400	399,032	365,320	339,000	339,000	339,000	339,000	339,000	339,000
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	1,311,738	937,000	1,223,000	461,000	814,000	174,000	294,000
Misc. Equipment, Other	591-599	334,940	209,500	206,100	206,100	206,100	206,100	206,100	206,100
Contracts, Grants, Subsidies & Allocations	600	674,007	760,777	747,400	747,400	747,400	747,400	747,400	747,400
Debt Service	700	425,535	463,524	513,524	339,803	238,357	168,415	14,924	14,924
Contingency/Reserve	700	150,000	121,000	125,000	125,000	125,000	125,000	125,000	125,000
<b>Total General Fund</b>		<b>12,028,369</b>	<b>11,619,882</b>	<b>11,271,936</b>	<b>11,384,215</b>	<b>10,520,769</b>	<b>10,803,827</b>	<b>10,010,336</b>	<b>10,130,336</b>
(Funding GAP) or Surplus		-	-	-	(861,279)	2,167	(280,891)	655,776	535,776
One cents Equivalent		82,573	83,403	86,773	86,773	86,773	86,773	89,376	89,376
<b>Property Tax Increase Needed</b>	<b>Cents</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.9</b>	<b>(0.0)</b>	<b>3.2</b>	<b>(7.3)</b>	<b>(6.0)</b>

City of Lincolnton, NC  
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		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<b>Powell Bill</b>									
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		617,947	346,381	104,700	-	-	-	-	-
Total Operating Revenue		929,247	657,681	416,000	311,300	311,300	311,300	311,300	311,300
Expenditure Categories									
Improvement- Intersection		111,736	111,736	-	-	-	-	-	-
Improvement- Downtown		321,211	47,000	50,000	-	-	-	-	-
Capital- City Park Paving- Rail Trail		-	-	35,000					
First Federal Park		100,000	100,000	-					
Culvert Repairs		85,000	85,000	-					
Powell Bill Streets		211,300	213,945	211,000	211,000	211,000	211,000	211,000	211,000
Reimburse General Fund		100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Total Operating Expense		929,247	657,681	416,000	331,000	331,000	331,000	331,000	331,000
Revenues Limited to State Allocations and Grants-		-	-	-	19,700	19,700	19,700	19,700	19,700
<b>Enterprise- Water &amp; Sewer</b>									
Revenue Categories									
Charges for Water		3,220,000	3,140,000	3,290,000	3,290,000	3,290,000	3,290,000	3,290,000	3,290,000
Charges for Sewer		4,400,000	4,100,000	4,150,000	4,150,000	4,150,000	4,150,000	4,150,000	4,150,000
Connection Charges		24,000	24,000	27,000	27,000	27,000	27,000	27,000	27,000
Capital Contributions		-	-	380,000	380,000	380,000	380,000	380,000	380,000
Investment Income		5,500	10,000	45,000	45,000	45,000	45,000	45,000	45,000
Operating Revenues		216,825	175,995	204,950	204,950	204,950	204,950	204,950	204,950
Other Financing Sources		286,000	526,653	281,590	-	-	-	-	-
Total Operating Revenue		8,152,325	7,976,648	8,378,540	8,096,950	8,096,950	8,096,950	8,096,950	8,096,950
Expenditure Categories									
Salaries and Wages	100-179	1,299,080	1,298,000	1,334,000	1,334,000	1,334,000	1,334,000	1,334,000	1,334,000
Health Benefits	180's	373,758	433,300	478,200	478,200	478,200	478,200	478,200	478,200
Other Benefits	180's	276,841	259,650	267,300	267,300	267,300	267,300	267,300	267,300
Professional Services	190	40,000	14,500	6,500	6,500	6,500	6,500	6,500	6,500
Supplies and Materials	200	511,525	452,900	486,400	486,400	486,400	486,400	486,400	486,400
Current Obligations and Services	300	1,320,400	1,214,650	1,153,150	1,153,150	1,153,150	1,153,150	1,153,150	1,153,150
Fixed Charges and Other Services	400	203,069	177,550	177,450	177,450	177,450	177,450	177,450	177,450
Contra Administration	400	675,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Capital Outlay	500	286,000	428,653	739,950	611,000	611,000	1,011,000	611,000	646,000
Misc. Equipment, Other	591-599	247,600	190,000	131,000	131,000	131,000	131,000	131,000	131,000
Contracts, Grants, Subsidies & Allocations	600	159,500	152,500	152,500	152,500	152,500	152,500	152,500	152,500
Debt Service	700	2,474,259	2,475,849	2,538,994	2,474,659	2,476,962	713,890	713,790	-
Pilot Expense	900	379,921	379,096	413,096	413,096	413,096	413,096	413,096	413,096
Total Operating Expense		8,246,953	7,976,648	8,378,540	8,185,255	8,187,558	6,824,486	6,424,386	5,745,596
(Funding GAP) or Surplus		(94,628)	-	-	(88,305)	(90,608)	1,272,464	1,672,564	2,351,354
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

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Rate Increase Needed- Water/Sewer		%	1.4	-	-	1.3	1.4	(19.3)	(25.3)	(35.6)
<b>Enterprise- Electric</b>										
		Fiscal Year								
		2017	2018	2019	2020	2021	2022	2023	2024	
<b>Revenue Categories</b>										
Electric Sales		6,698,286	6,775,000	6,650,000	6,650,000	6,650,000	6,650,000	6,650,000	6,650,000	6,650,000
Electric Municipal Operations		776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914
Investment Income		2,000	2,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Operating Revenue		247,800	237,800	227,350	227,350	227,350	227,350	227,350	227,350	227,350
Other Financing Sources		79,000	224,483	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>		<b>7,804,000</b>	<b>8,016,197</b>	<b>7,669,264</b>						
<b>Expenditure Categories</b>										
Salaries and Wages	100-179	338,289	335,000	467,000	467,000	467,000	467,000	467,000	467,000	467,000
Health Benefits	180's	53,422	59,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Other Benefits	180's	68,374	64,160	83,485	83,485	83,485	83,485	83,485	83,485	83,485
Professional Services	190	17,000	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Supplies and Materials	200	78,700	89,000	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Current Obligations and Services	300	5,985,500	5,963,000	5,833,000	5,833,000	5,833,000	5,833,000	5,833,000	5,833,000	5,833,000
Fixed Charges and Other Services	400	122,115	102,079	103,200	103,200	103,200	103,200	103,200	103,200	103,200
Contra Administration	400	475,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Capital Outlay	500	379,000	540,483	37,000	234,000	234,000	234,000	234,000	234,000	284,000
Misc. Equipment, Other	591-599	215,500	195,000	207,500	207,500	207,500	207,500	207,500	207,500	207,500
Contracts, Grants, Subsidies & Allocations	600	25,000	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	124,079	124,079	124,079	124,079	124,079	124,079	124,079
<b>Total Operating Expense</b>		<b>7,804,000</b>	<b>8,016,197</b>	<b>7,669,264</b>	<b>7,866,264</b>	<b>7,866,264</b>	<b>7,866,264</b>	<b>7,866,264</b>	<b>7,866,264</b>	<b>7,916,264</b>
(Funding GAP) or Surplus		-	-	-	(197,000)	(197,000)	(197,000)	(197,000)	(197,000)	(247,000)
One Percent Equivalent- Electric		67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
<b>Rate Increase Needed Electric</b>		<b>%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>3.7</b>

City of Lincolnton, NC  
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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	1,450,524	1,562,303	699,357	982,415	188,924	308,924
Revenue Bonds		-	-	-	-	-	-	-	-
Capital Contributions		-	-	-	-	-	-	-	-
Revolving Loans		-	-	-	-	-	-	-	-
Fund Balance		-	-	-	-	-	-	-	-
		981,535	1,348,397	1,450,524	1,562,303	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	111,000	60,000	25,000	25,000	25,000	175,000
Fire		127,000	60,000	44,400	510,000	60,000	60,000	60,000	60,000
Public Works		-	-	-	-	-	-	-	-
Street		142,000	447,873	444,000	444,000	142,000	-	-	-
Equipment Services		35,000	5,000	-	-	35,000	5,000	5,000	5,000
Solid Waste		-	-	275,000	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	48,600	85,000	40,000	110,000	70,000	40,000
Debt Service		425,535	463,524	513,524	339,303	238,357	168,415	14,924	14,924
		981,535	1,348,397	1,450,524	1,562,303	699,357	982,415	188,924	308,924
Debt Service Levy- Cents	Cents	5.2	5.6	5.9	3.9	2.7	1.9	0.2	0.2
Tax Rate Levy Portion	Cents	6.7	10.6	10.8	14.1	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
<b>Capital Improvements- Electric</b>									
Revenue									
Intergovernmental		379,000	316,000	37,000	234,000	234,000	234,000	234,000	284,000
Revenue Bonds		-	-	-	-	-	-	-	-
Capital Contributions		-	-	-	-	-	-	-	-
Fund Balance		-	-	-	-	-	-	-	-
		379,000	316,000	37,000	234,000	234,000	234,000	234,000	284,000
Expense									
Vehicles		-	-	-	-	-	-	-	50,000
Debt Service		-	-	-	-	-	-	-	-
System Improvements		379,000	316,000	234,000	234,000	234,000	234,000	234,000	234,000
		379,000	316,000	234,000	234,000	234,000	234,000	234,000	284,000
Debt Service Levy- Rate % Equivalency	%	-	-	-	-	-	-	-	-
Electric Rate Portion	%	0.6	0.5	0.3	0.3	0.3	0.3	0.3	0.4

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

<b>Summary</b>										
Increase Needed to Levy for General Fund	Cents	-	-	-	9.9	(0.0)	3.2	(7.3)	(6.0)	
Rate Increase Needed- Water/Sewer	%	1.4	-	-	1.3	1.4	(19.3)	(25.3)	(35.6)	
Rate Increase Needed Electric	%	-	-	-	2.9	2.9	2.9	2.9	3.7	
Tax Levy Impact on Property Owners	\$100,000	-\$10	\$0	\$0	\$99	\$0	\$32	-\$73	-\$60	
Water/Sewer Fee Impact on Residential	6,000 gals	-\$0.93	\$0.00	\$0.00	\$1.24	\$1.28	-\$17.93	-\$23.57	-\$33.14	
Electric Fee Impact on Residential	1,000 KW	\$0.00	\$0.00	\$0.00	\$3.76	\$3.76	\$3.76	\$3.76	\$4.72	

## **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.