



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

*The
Municipal
Capital and Operating
Budget
Fiscal Year*

2019-20

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CITY COUNCIL
Ed L. Hatley, Mayor
Martin A. Eaddy, Mayor Pro-Tem
Mary Frances White
Roby D. Jetton
Jim Watson



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

May 2, 2019

BUDGET MESSAGE

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

FROM: Steve Zickefoose, City Manager

Enclosed for your consideration is the proposed operating budget for the City of Lincolnton for fiscal year 2019-2020. The budget includes four major funds, and totals \$29,036,999.

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, 2019. City Council may have as many budget work sessions as they choose leading up to the July 1st deadline.

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

May 2, 2019

I. GENERAL FUND

The proposed General Fund budget is \$11,818,700. 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 an increase in real property valuations for the City of approximately 11% due to revaluation. Previous tax value decreases from prior revaluations are equal to 6.6 cents in revenue losses. Therefore, I am recommending that the tax rate remain at 56 cents.

The current fiscal year budget estimated sales tax revenue to be \$2,900,000. This is a four percent increase over the prior year. For budgeting purposes, I suggest that we adjust the projection to \$3,060,000. Another large source of revenue in the General Fund will be franchise tax, which is estimated to be \$855,000. 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.

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 does not appropriate from the General Fund fund balance. This is a decrease of \$660,700 from 2018-19. The City still maintains an adequate fund balance percentage. This represents the first time in many years that fund balance is not being used for operational purposes.

The City implemented a pay and class study in 2016-17 for all employees. In order to remain market competitive, a new study for one-third of employees will be completed each year beginning with the 2019-20 budget. The cost to implement this for the general fund is \$182,000.

The capital items recommended in the budget total \$1,190,000. The 321 Sidewalk project makes up \$400,000 of this amount and is funded through state grants. The Betty Ross Park Flag Football project is \$325,000 and is also funded by a state grant. A new garbage truck is included at a cost of \$300,000. The remainder of the capital items is for operational equipment and building improvements.

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 \$145,000. 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 in effect for the Tourism Authority to comply with.

III. POWELL BILL FUND

The proposed Powell Bill Fund budget is \$545,000. These funds will be used to continue our traditional street and sidewalk repairs. A new street sweeper will be purchased at a cost of \$250,000. There will remain approximately \$396,000 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.

IV. WATER AND SEWER FUND

The proposed Water and Sewer Fund is \$8,616,949. 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 2019-20.

Operational expenditures are increasing \$372,400, of which \$181,000 is from implementing the pay and class study. 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 2019-20. 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 \$5,600,000, 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.

May 2, 2019

The total proposed Electric Fund is \$8,056,350. The projected fund balance is \$2,200,000, or 29% of the operating budget.

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 fifth year in a row 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 smart meters for \$300,000, a new line truck for \$280,000, transformers for \$50,000 and system maintenance at \$197,000. The cost to implement the pay and class study is \$51,000.

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 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.

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 reorganization have provided opportunities to fund immediate needs as well as planning for the future. I have also used a zero based budget approach in reviewing all line items for possible adjustments.

BUDGET MESSAGE – 2019-2020

May 2, 2019

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.

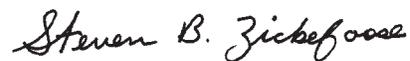
In conclusion, I am recommending a \$29,036,999 operating budget for fiscal year 2019-20 for the City of Lincolnton. This is less than 2018-19 due to major capital projects that were in last year's budget and reductions to the operating expenses in the general fund and enterprise funds.

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

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

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

Sincerely,



**Steven B. Zickefoose, MBA
City Manager**

THE ORGANIZATION

EDWARD L. HATLEY, JR., MAYOR
MARY FRANCES WHITE, CITY COUNCIL, WARD ONE
JIM WATSON, 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
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 Lincolnton City Council is the Legislative Body of the City of Lincolnton. 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 Lincoln, is appointed by the City Council and serves at its pleasure. The City of Lincoln 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 Lincolnton 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 COUNCIL
 Ed L. Hatley, Mayor
 Martin A. Eaddy, Mayor Pro-Tem
 Mary Frances White
 Roby D. Jetton
 Jim Watson



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CITY ATTORNEY
 Thomas J. Wilson, Jr.

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR
 FISCAL YEAR 2019-2020 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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 277,495
Human Resources	243,020
Finance	149,630
General Expense	1,108,160
General Debt Service	424,632
Police	3,218,020
Fire	2,255,800
Public Works	44,010
Street	1,164,325
Equipment Services	115,970
Solid Waste	823,855
Plannin/Zoning	575,420
Bus & Comm. Dev	133,200
Recreation	1,285,163
	<u>\$ 11,818,700</u>

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Property Taxes	\$ 5,318,000
Sales and Use Tax	3,060,000
Permits and Fees	43,500
Franchise Tax	855,000
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	20,000
Grants	1,000,000
Sales and Services	20,000
SRO Reimbursement	129,800
Investment Income	30,000
ABC Revenues	110,000
Recreation Revenues	125,000
Capital Contributions	-
Miscellaneous	49,934
Issuance of Debt	300,000
Reimbursement from Powell Bill	120,000
Fund Balance Appropriated	-
	<u>\$ 11,818,700</u>

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020 in accordance with the chart of accounts heretofore approved for the City:

Powell Bill Construction/Other	<u>\$ 545,000</u>
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SECTION 4. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Powell Bill Allocation	\$ 304,000
Grants	\$ -
Investment Income	4,000
Fund Balance Appropriated	<u>237,000</u>
	<u>\$ 545,000</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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore approved for the City:

Water Treatment Plant	\$ 1,506,850
Distribution and Collection	1,847,150
Wastewater Treatment Plant	1,567,500
Water and Sewer Intangibles	<u>3,695,449</u>
	<u>\$ 8,616,949</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, 2019 and ending June 30, 2020.

Investment Income	\$ 55,000
Charges for Service - Water	3,460,000
Charges for Service - Sewer	4,300,000
Connection Charges	27,000
Capital Contributions	-
Proceeds from Issuance of Debt	-
Other Operating Revenues	204,949
Other Financing Sources	<u>570,000</u>
	<u>\$ 8,616,949</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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore approved for the City:

Electric Operations	<u>\$ 8,056,350</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, 2019 and ending June 30, 2020:

Investment Income	\$ 15,000
Electric Sales	7,034,600
Electric Municipal Operations	700,000
Other Operating Revenue	206,750
Other Financing Sources	<u>100,000</u>
	<u>\$ 8,056,350</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, 2019 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 \$ 961,500,000 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.

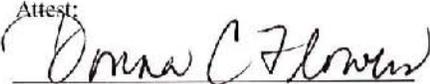
SECTION 11. Water & Sewer Rates No Increase.
No Increase.

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 \$ 29,036,999

Adopted this 6th day of June, 2019

Attest:


Donna C. Flowers, CMC
City Clerk



Edward L. Hickey
Mayor

2019-20 CMO Recommendations/Highlights

General Fund \$11,818,700

- No tax rate increase
- Eliminated fund balance appropriation for operating costs (\$660,770)
- Implement Salary Study – Fire, Public Works \$182,000
- Retirement cost increase by state- \$66,000
- Adjust salaries (28 pay periods in 19-20) \$77,000
- Zero Based Cuts- \$145,490
- Upgrade operating software
- Police Building renovation
- Continue K-9 program by adding a fourth team
- Replace 3 Police vehicles
- Improve downtown security camera system
- Increase Fire Dept part time staff to maintain 7 staff and hire part time inspector
- Additional Fire Dept training and safety line items
- Additional Fire Dept equipment needs
- Purchase automated garbage truck- \$300,000
- Additional funds for Public Relations/Events- \$8,000
- Providing year four funding for DDA administrative position
- Improvements to Parks & Recreation gym, signage, Highland Drive shelter
- \$150,000 from NCMVT for street paving/sidewalks
- Budgeted \$132,750 for building improvements
- Budgeted \$116,000 for equipment needs
- Fund Balance Available \$2.4M = 22%

Water and Sewer Fund \$8,616,949

- No rate increase
- Implement Salary Study – Water, Wastewater, D/C \$181,000
- Retirement cost increase by state- \$15,000
- Increase Contra-Admin payment to General Fund \$200,000
- Smart meter replacements for efficiency and customer services- Self funding from increased revenue from new meters
- Improve Rhyne Mills 150 Lift Station \$350,000
- Remove Hoyle St. lift station \$35,000
- New water line on Reid Street \$70,000
- DAF at Wastewater Plant \$75,000
- Budgeted \$91,000 for equipment needs
- Budgeted \$45,000 for building improvements
- Fund Balance Available \$5.6M = 100%

Electric Fund \$8,056,350

- No increase in rates
- Implement Salary Study - \$50,975
- Retirement cost increase by state- \$5,100
- Smart meters \$300,000
- Spare transformers \$50,000
- Substation communications system \$40,000
- New line truck \$280,000
- Budgeted \$40,000 for building improvements
- Fund Balance Available \$2.2M = 29%

Powell Bill Fund \$545,000

- Paving of city streets- \$120,000
- Maintenance of city streets- \$175,000
- Street sweeper- \$250,000
- Fund Balance Available \$396,000 = 130%

2019-20 BUDGET- CMO Version

	General	Water/Sewer	Electric	Powell Bill
Operating	9,382,898	5,344,796	7,145,850	295,000
Non Capital Equipment	214,500	131,000	207,500	-
Building\Structure	138,250	45,000	66,000	
Capital	1,118,000	621,000	357,000	-
Capital- CMAQ Grant	400,000			
Vehicles	-	-	280,000	250,000
Debt Service	565,052	2,475,153	-	-
<i>Total Expenses</i>	11,818,700	8,616,949	8,056,350	545,000
Regular Revenue	10,241,370	8,046,949	7,956,350	308,000
Capital Loan	300,000	-		-
Grants	1,000,000			
Capital Reserve Allotted	-			
Fund Balance Allotted	-	570,000	100,000	237,000
DMV Fees	150,000			-
Other	127,330			
<i>Total Revenues</i>	11,818,700	8,616,949	8,056,350	545,000
Available Funds	-	-	-	-
Projected Fund Balance	3,000,000	5,647,000	2,200,000	470,000
	30%	68%	29%	150%
2 Month Minimum	2,000,000	1,320,000	1,225,000	NA
	16%	16%	16%	NA

Equivalentents for 2019-20 Budget		
Tax Rate	1 cents	90,000
Water Rate	1%	28,000
Sewer Rate	1%	38,000
Electric Rate	1%	67,000
GF Salaries/FICA/Retire	1%	70,000
W&S Salaries/FICA/Retire	1%	16,500
Elect Salaries/FICA/Retire	1%	5,500

Fiscal Year 2019-20

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(10) - GENERAL FUND										
10-00-3100-100	AD VALOREM LEVY	4,294,141	4,370,000	4,365,000	4,365,000	-	4,365,000	4,850,000	4,850,000	4,850,000
10-00-3110-100	PRIOR YEAR TAXES	102,251	70,000	70,000	70,000	-	80,000	80,000	80,000	80,000
10-00-3113-100	OTHER TAXES-AD VALOREM	20	-	-	-	-	-	-	-	-
10-00-3115-100	NC VEHICLE TAX SYSTEM (NCVTS)	428,871	336,000	410,000	410,000	-	410,000	415,000	415,000	415,000
10-00-3116-100	NCVTS-LICENSE FEE	169,960	120,000	150,000	150,000	-	150,000	150,000	150,000	150,000
10-00-3120-100	DISCOUNT ON TAXES	(55,028)	(52,000)	(52,000)	(52,000)	-	(52,000)	(52,000)	(52,000)	(52,000)
10-00-3130-100	INTEREST ON TAXES	30,418	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000
10-00-3200-100	LEASE/RENTAL VEHICLE TAX	26,362	16,000	16,000	16,000	-	20,000	20,000	20,000	20,000
10-00-3230-100	LOCAL SALES & USE TAX	3,155,789	2,820,000	2,900,000	2,900,000	-	3,000,000	3,060,000	3,060,000	3,060,000
10-00-3235-100	CONTRACTOR'S SALES TAX REFU	4,825	-	-	-	-	-	-	-	-
10-00-3301-300	FEDERAL GRANTS-OTHER	-	-	-	399,103	-	-	275,000	275,000	275,000
10-00-3311-200	PILOT-HOUSING AUTHORITY	28,545	22,470	22,470	22,470	-	22,470	22,470	22,470	22,470
10-00-3315-300	STATE GRANTS	156,106	558,000	444,000	972,000	-	-	725,000	725,000	725,000
10-00-3317-300	CONTROLLED SUBSTANCE TAX	4,108	5,000	4,500	4,500	-	4,500	4,500	4,500	4,500
10-00-3318-300	FIREFIGHTERS RELIEF FUND TAX	5,002	5,200	5,200	5,200	-	5,200	5,200	5,200	5,200
10-00-3320-200	HOLD HARMLESS REIMBURSEMEN	-	-	-	-	-	-	-	-	-
10-00-3322-200	ALCOHOL/BEVERAGE TAX	46,076	44,000	44,000	44,000	-	44,000	44,000	44,000	44,000

Fiscal Year 2019-20

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3324-200	FRANCHISE TAX	895,540	820,000	850,000	850,000	-	850,000	855,000	855,000	855,000
10-00-3326-200	SOLID WASTE DISPOSAL TAX	7,250	5,900	6,000	6,000	-	6,000	6,000	6,000	6,000
10-00-3330-300	GRANTS-OTHER	43,750	42,000	-	61,600	-	-	-	-	-
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	-	-	-	-	-	-	-
10-00-3336-200	SRO REIMBURSEMENT	124,221	111,800	111,800	111,800	-	120,000	125,000	125,000	125,000
10-00-3340-400	CEMETERY LOT SALES	30,634	10,000	20,000	20,000	-	20,000	20,000	20,000	20,000
10-00-3342-400	OFFICER'S FEES	2,874	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000
10-00-3346-400	PARKING VIOLATIONS	9,045	1,500	3,000	3,000	-	5,000	5,000	5,000	5,000
10-00-3350-400	FALSE ALARM FEES	-	-	-	-	-	-	-	-	-
10-00-3352-400	ZONING DEPARTMENT FEES	12,221	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3353-400	P&Z INSPECTIONS	-	64,000	64,000	64,000	-	-	-	-	-
10-00-3355-400	ONLINE CONVENIENCE FEES	28,787	14,000	25,000	25,000	-	25,000	25,000	25,000	25,000
10-00-3434-400	FIRE DEPARTMENT FEES	750	1,400	500	500	-	500	500	500	500
10-00-3470-400	SOLID WASTE FEES	-	-	-	-	-	-	-	-	-
10-00-3600-400	REC-ADMISSION & CONCESSION	37,229	40,000	40,000	40,000	-	40,000	40,000	40,000	40,000
10-00-3610-400	REC-REGISTRATION & ENTRY FEE	70,860	55,000	55,000	55,000	-	65,000	65,000	65,000	65,000

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3620-400	REC-VENDING MACHINE INCOME	1,561	3,000	1,000	1,000	-	1,000	1,000	1,000	1,000
10-00-3625-400	REC-RENTAL FEES	8,223	9,000	9,000	9,000	-	9,000	9,000	9,000	9,000
10-00-3627-400	REC-DONATIONS FIRST FEDERAL	53,000	-	5,000	5,000	-	-	-	-	-
10-00-3628-400	REC-EVENT FEE	2,663	-	3,000	3,000	-	3,000	3,000	3,000	3,000
10-00-3630-800	REC-MISCELLANEOUS REVENUE	3,597	1,800	1,800	1,800	-	1,800	1,800	1,800	1,800
10-00-3831-800	INTEREST-INVESTMENT	49,930	3,000	20,000	20,000	-	25,000	30,000	30,000	30,000
10-00-3835-800	SALE OF CAPITAL ASSETS	8,541	10,000	10,000	10,000	-	10,000	10,000	10,000	10,000
10-00-3836-800	SALE OF PERSONAL PROPERTY	336	2,600	2,600	2,600	-	2,500	2,500	2,500	2,500
10-00-3837-200	ABC REVENUE	132,044	60,000	30,000	30,000	-	60,000	80,000	80,000	80,000
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	1,873	10,000	10,000	10,000	-	4,000	4,000	4,000	4,000
10-00-3839-900	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
10-00-3840-800	MISCELLANEOUS OTHER REVENUE	27,006	45,000	25,000	25,000	-	25,000	27,434	27,434	27,434
10-00-3843-800	WEX-FUEL REBATES	3,145	3,400	3,000	3,000	-	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	2	-	-	-	-	-	-	-	-
10-00-3852-900	INTEREST-CKNG-S.A.C.-SPECIAL F	-	-	-	-	-	-	-	-	-

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3860-900	JULY 4TH DONATIONS/OTHER	13,000	13,000	13,000	13,000	-	13,000	13,000	13,000	13,000
10-00-3861-900	M CLONINGER RAIL-TRAIL FUND	-	-	-	-	-	-	-	-	-
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	275,589	353,655	275,000	275,000	-	-	300,000	300,000	300,000
10-00-3911-900	LOAN PROCEEDS	1,875	1,060,000	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	-	964,361	660,770	810,770	-	-	-	-	-
FUND TOTAL	(10) - GENERAL FUND	10,688,063	12,619,882	11,271,936	12,410,639	-	9,931,266	11,818,700	11,818,700	11,818,700

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REVENUE WORKSHEET REPORT

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

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(27) - POWELL BILL FUND										
27-20-3235-100	POWELL BILL CONTRACTOR'S TAX	9,700	-	-	-	-	-	-	-	-
27-20-3315-300	STATE GRANTS - CMAQ	-	-	-	-	-	-	-	-	-
27-20-3316-300	POWELL BILL ALLOCATION	309,837	311,000	311,000	311,000	-	304,000	304,000	304,000	304,000
27-20-3831-300	INTEREST ON INVEST-POWELL BILL	9,176	300	300	300	-	4,000	4,000	4,000	4,000
27-20-3839-800	POWELL BILL-MISC REVENUE	-	-	-	-	-	-	-	-	-
27-20-3991-900	APPROPRIATION FROM P.B. FUND	-	346,381	104,700	279,700	-	-	237,000	237,000	237,000
FUND TOTAL	(27) - POWELL BILL FUND	328,713	657,681	416,000	591,000	-	308,000	545,000	545,000	545,000

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(61) - WATER & SEWER FUND										
61-91-3235-100	CONTRACTOR'S SALES TAX REFU	11,592	4,000	4,000	4,000	-	4,000	4,000	4,000	4,000
61-91-3700-500	WATER UTILITY	3,311,272	3,100,000	3,200,000	3,200,000	-	3,350,000	3,350,000	3,350,000	3,350,000
61-91-3701-500	WATER-LINCOLN COUNTY	-	40,000	90,000	90,000	-	100,000	110,000	110,000	110,000
61-91-3702-500	WATER DISCOVERIES	-	-	-	-	-	-	-	-	-
61-91-3704-500	WATER CONNECTION CHARGES	244,500	12,000	15,000	15,000	-	15,000	15,000	15,000	15,000
61-91-3710-500	SEWER UTILITY	4,228,192	4,100,000	4,150,000	4,150,000	-	4,300,000	4,300,000	4,300,000	4,300,000
61-91-3712-500	SEWER DISCOVERIES	-	-	-	-	-	-	-	-	-
61-91-3714-500	SEWER CONNECTION CHARGES	16,000	12,000	12,000	12,000	-	12,000	12,000	12,000	12,000
61-91-3719-400	WASTEWATER ANALYSIS	6,482	5,000	5,000	5,000	-	5,000	5,000	5,000	5,000
61-91-3747-500	UTILITY RECEIVABLES	23,521	6,045	11,000	11,000	-	11,000	11,000	11,000	11,000
61-91-3750-400	DEFAULT FEES	52,157	32,000	50,000	50,000	-	50,000	50,000	50,000	50,000
61-91-3752-400	LATE FEE CHARGES	119,678	79,000	90,000	90,000	-	90,000	90,000	90,000	90,000
61-91-3754-400	RETURNED CHECK FEE	625	450	450	450	-	450	449	449	449
61-91-3830-800	INTEREST-BOND P & I	-	-	-	-	-	-	-	-	-
61-91-3831-800	INTEREST-INVESTMENT	98,133	10,000	45,000	45,000	-	55,000	55,000	55,000	55,000
61-91-3834-400	RENTAL FEES	37,559	34,000	34,000	34,000	-	34,000	34,000	34,000	34,000
61-91-3835-800	SALE OF CAPITAL ASSETS	6,753	3,000	3,000	3,000	-	3,000	3,000	3,000	3,000

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
61-91-3836-800	SALE OF PERSONAL PROPERTY	-	2,500	2,500	2,500	-	2,500	2,500	2,500	2,500
61-91-3839-800	MISCELLANEOUS REVENUE	4,608	10,000	5,000	5,000	-	5,000	5,000	5,000	5,000
61-91-3839-900	CAPITAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
61-91-3910-000	PROCEEDS OF ISSUANCE OF DEB	-	-	380,000	280,000	-	-	-	-	-
61-91-3920-000	LOSS OF DEFEASEMENT-OLD DEB	-	-	-	-	-	-	-	-	-
61-91-3991-900	APPROPRIATION FROM FUND BAL	-	526,653	281,590	281,590	-	281,590	570,000	570,000	570,000
FUND TOTAL	(61) - WATER & SEWER FUND	8,161,070	7,976,648	8,378,540	8,278,540	-	8,318,540	8,616,949	8,616,949	8,616,949

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REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(63) - ELECTRIC FUND										
63-93-3235-100	CONTRACTOR'S SALES TAX REFU	248	-	-	-	-	-	-	-	-
63-93-3718-500	ELECTRIC UTILITY-REPS	35,886	30,100	37,000	37,000	-	37,000	37,000	37,000	37,000
63-93-3719-500	ELECTRIC UTILITY REPS-SPECIAL	838	600	600	600	-	600	600	600	600
63-93-3720-500	ELECTRIC UTILITY	6,902,021	6,775,000	6,620,000	6,620,000	-	6,800,000	6,975,000	6,975,000	6,975,000
63-93-3721-500	ELECTRIC UTILITY-SPECIAL RATE	23,154	21,000	21,000	21,000	-	21,000	22,000	22,000	22,000
63-93-3722-500	ELECTRIC DISCOVERIES	-	-	-	-	-	-	-	-	-
63-93-3726-500	ELECTRIC CURRENT/MUNICIP OPI	697,326	776,914	776,914	776,914	-	700,000	700,000	700,000	700,000
63-93-3728-500	SECURITY LIGHT CHARGE	113,113	110,000	110,000	110,000	-	113,000	113,000	113,000	113,000
63-93-3730-500	SALES TAX ELECTRIC	-	-	-	-	-	-	-	-	-
63-93-3732-500	SALES TAX ELECTRIC-QUALIFIED	-	-	-	-	-	-	-	-	-
63-93-3747-500	UTILITY RECEIVABLES	14,030	-	-	-	-	-	-	-	-
63-93-3750-400	DEFAULT FEES	27,758	14,000	18,000	18,000	-	18,000	18,000	18,000	18,000
63-93-3752-400	LATE FEE CHARGES	86,807	55,000	60,000	60,000	-	60,000	65,000	65,000	65,000
63-93-3754-400	RETURNED CHECK FEE	450	1,000	500	500	-	500	500	500	500
63-93-3831-800	INTEREST-INVESTMENT	38,631	2,000	15,000	15,000	-	15,000	15,000	15,000	15,000
63-93-3834-400	RENTAL FEES	54	1,100	250	250	-	250	250	250	250
63-93-3835-800	SALE OF CAPITAL ASSETS	(18,886)	-	-	-	-	-	-	-	-

Fiscal Year 2019-20

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
63-93-3836-800	SALE OF PERSONAL PROPERTY	-	-	-	-	-	-	-	-	-
63-93-3839-800	MISCELLANEOUS REVENUE	2,063	-	-	-	-	-	-	-	-
63-93-3840-800	MISCELLANEOUS OTHER REVENUE	10,000	5,000	10,000	10,000	-	10,000	10,000	10,000	10,000
63-93-3911-900	PROCEEDS LOAN PRINCIPAL	-	-	-	-	-	-	-	-	-
63-93-3912-900	PROCEEDS LOAN INTEREST	-	-	-	-	-	-	-	-	-
63-93-3991-900	APPROPRIATION FROM FUND BAL	-	1,224,483	-	841,000	-	-	100,000	100,000	100,000
FUND TOTAL	(63) - ELECTRIC FUND	7,933,494	9,016,197	7,669,264	8,510,264	-	7,775,350	8,056,350	8,056,350	8,056,350
	GRAND TOTALS	27,111,341	30,270,408	27,735,740	29,790,443	-	26,333,156	29,036,999	29,036,999	29,036,999

Budget 2019-20

EXPENSES

<u>DEPARTMENT</u>	<u>Current Year</u>	<u>Department Request</u>	<u>Manager Recommendation</u>	<u>Council Approved</u>
City Manager/Clerk	320,960	332,635	277,495	277,495
Human Resources	239,060	257,810	243,020	243,020
Finance	242,790	278,320	149,630	149,630
General Expense	1,027,620	1,286,595	1,108,160	1,108,160
General Debt Service	450,954	424,632	424,632	424,632
Police	3,259,970	3,360,520	3,218,020	3,218,020
Fire	2,339,753	2,366,350	2,255,800	2,255,800
Public Works	79,616	79,890	44,010	44,010
Street	1,251,668	1,218,425	1,164,325	1,164,325
Equipment Services	133,270	138,470	115,970	115,970
Solid Waste	756,798	852,275	823,855	823,855
General Services	0	0	0	0
Plannin/Zoning	679,060	592,260	575,420	575,420
Bus & Comm. Dev	135,000	175,200	133,200	133,200
Recreation	1,494,120	1,376,048	1,285,163	1,285,163
Fund 10	12,410,639	12,739,430	11,818,700	11,818,700
4550	591,000	545,000	545,000	545,000
Fund 27	591,000	545,000	545,000	545,000
Water Treatment	1,502,950	1,506,850	1,506,850	1,506,850
Dist & Collection	1,648,000	1,947,150	1,847,150	1,847,150
Wastewater	1,550,100	1,567,500	1,567,500	1,567,500
W & S Intangibles	3,577,490	3,695,449	3,695,449	3,695,449
Fund 61	8,278,540	8,716,949	8,616,949	8,616,949
Electric	8,510,264	7,876,350	8,056,350	8,056,350
Fund 63	8,510,264	7,876,350	8,056,350	8,056,350
Total Expenses	29,790,443	29,877,729	29,036,999	29,036,999

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4110) - CITY MANAGER/CLERK									
10-00-4110-121	SALARIES	303,954	305,000	300,000	300,000	270,000	245,000	225,000	225,000
10-00-4110-16	PART-TIME SALARIES	-	-	-	-	18,000	55,000	55,000	55,000
10-00-4110-130	INSURANCE STIPEND	577	640	-	-	-	-	-	-
10-00-4110-181	FICA	22,353	24,480	24,000	24,000	21,000	24,000	24,000	24,000
10-00-4110-182	RETIREMENT	23,053	23,900	22,500	22,500	22,500	25,875	25,875	25,875
10-00-4110-183	HEALTH INSURANCE	27,818	29,000	29,000	29,000	22,000	22,000	22,000	22,000
10-00-4110-184	LIFE INSURANCE	198	200	200	200	200	200	200	200
10-00-4110-186	WORKER'S COMP INS	666	925	700	700	700	700	700	700
10-00-4110-187	DENTAL INSURANCE	1,616	3,100	3,300	3,300	3,300	3,300	3,300	3,300
10-00-4110-189	AUTO ALLOWANCE	-	-	-	-	-	-	-	-
10-00-4110-196	RETIREE HEALTH INSURANCE	11,978	13,100	12,700	12,700	25,300	28,000	28,000	28,000
10-00-4110-197	RETIREE DENTAL INSURANCE	764	-	-	-	-	-	-	-
10-00-4110-260	OFFICE	1,687	3,000	2,500	2,500	2,500	2,500	2,500	2,500
10-00-4110-321	TELEPHONE	9,411	11,000	8,800	8,800	8,800	8,800	-	-
10-00-4110-325	POSTAGE	43	100	100	100	100	100	100	100
10-00-4110-341	PRINTING	-	700	500	500	500	500	500	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
10-00-4110-395	TRAINING/BUSINESS	20,070	20,800	19,000	19,000	19,000	19,000	15,000	15,000
10-00-4110-439	EQUIPMENT RENTAL/LEASE	3,898	5,000	6,000	6,000	6,000	6,000	6,000	6,000
10-00-4110-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-00-4110-480	CONTRA-ADMINISTRATION	(115,090)	(115,090)	(115,090)	(115,090)	(115,090)	(115,090)	(136,430)	(136,430)
10-00-4110-491	DUES/SUBSCRIPTIONS	459	2,400	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4110-499	MISCELLANEOUS	2,367	2,400	250	250	250	250	250	250
10-00-4110-500	CAPITAL EXPENSE	-	160	4,000	4,000	4,000	4,000	3,000	3,000
10-00-4110-599	MISCELLANEOUS EQUIPMENT	200	650	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4110-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4110) - CITY MANAGER/CLERK	316,022	331,465	320,960	320,960	311,560	332,635	277,495	277,495

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4120) - HUMAN RESOURCES									
10-00-4120-121	SALARIES	168,840	168,850	168,000	161,500	161,500	176,000	176,000	176,000
10-00-4120-126	PART-TIME SALARIES	-	-	1,000	7,500	7,500	5,000	5,000	5,000
10-00-4120-130	INSURANCE STIPEND	738	850	-	-	-	-	-	-
10-00-4120-181	FICA	12,519	12,520	12,950	12,950	12,950	14,000	14,000	14,000
10-00-4120-182	RETIREMENT	12,780	13,275	13,500	13,500	13,500	16,100	16,100	16,100
10-00-4120-183	HEALTH INSURANCE	27,569	27,940	29,400	29,400	29,000	29,000	29,000	29,000
10-00-4120-184	LIFE INSURANCE	169	200	200	200	200	200	200	200
10-00-4120-186	WORKER'S COMP INS	1,114	1,600	1,200	1,200	1,200	1,200	1,200	1,200
10-00-4120-187	DENTAL INSURANCE	1,832	2,050	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	-	500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4120-260	OFFICE	1,388	2,000	3,000	3,000	3,000	3,000	3,000	3,000
10-00-4120-321	TELEPHONE	7,999	8,600	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	12	100	100	100	100	100	100	100
10-00-4120-341	PRINTING	-	400	400	400	400	400	400	400
10-00-4120-395	TRAINING/BUSINESS	2,209	3,700	4,700	4,700	4,700	4,700	4,700	4,700
10-00-4120-439	EQUIPMENT RENTAL/LEASE	2,327	2,350	3,000	3,000	3,000	3,000	3,000	3,000
10-00-4120-440	COMPUTER EXPENSE/MAINTENANC	2,762	5,050	5,500	5,500	5,500	9,000	9,000	9,000
10-00-4120-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-00-4120-480	CONTRA-ADMINISTRATION	(44,890)	(44,890)	(44,890)	(44,890)	(44,890)	(44,890)	(51,780)	(51,780)
10-00-4120-491	DUES/SUBSCRIPTIONS	1,203	1,635	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4120-499	MISCELLANEOUS	95	250	250	250	250	250	250	250
10-00-4120-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4120-599	MISCELLANEOUS EQUIPMENT	159	500	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4120-679	DRUG & ALCOHOL TESTING	4,156	8,000	7,000	7,000	7,000	7,000	7,000	7,000
10-00-4120-684	EMPLOYEE RELATIONS	10,815	10,000	11,500	11,500	11,500	11,500	11,500	11,500
10-00-4120-687	PUBLIC RELATIONS / WELLNESS	189	3,500	3,500	3,500	3,500	3,500	3,500	3,500
10-00-4120-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4120) - HUMAN RESOURCES	217,659	232,730	239,060	239,060	238,660	257,810	243,020	243,020

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4130) - FINANCE									
10-00-4130-121	SALARIES	358,535	358,850	330,000	330,000	350,000	335,000	335,000	335,000
10-00-4130-126	PART-TIME SALARIES	46,305	48,500	35,000	35,000	45,000	45,000	45,000	45,000
10-00-4130-130	INSURANCE STIPEND	1,476	1,700	-	-	-	-	-	-
10-00-4130-181	FICA	30,056	30,660	30,500	30,500	29,000	29,000	29,000	29,000
10-00-4130-182	RETIREMENT	27,282	28,500	28,000	28,000	26,000	31,000	31,000	31,000
10-00-4130-183	HEALTH INSURANCE	55,277	57,000	58,800	58,800	51,000	51,000	51,000	51,000
10-00-4130-184	LIFE INSURANCE	383	400	400	400	400	400	400	400
10-00-4130-186	WORKER'S COMP INS	981	1,170	1,000	1,000	1,000	1,100	1,100	1,100
10-00-4130-187	DENTAL INSURANCE	4,866	5,192	5,800	5,800	5,800	5,800	5,800	5,800
10-00-4130-196	RETIREE HEALTH INSURANCE	12,236	15,000	13,500	13,500	14,400	32,000	32,000	32,000
10-00-4130-199	ITS SERVICES	-	-	75,000	75,000	70,000	70,000	20,000	20,000
10-00-4130-200	SUPPLIES	14,759	19,750	12,000	12,000	15,000	15,000	15,000	15,000
10-00-4130-260	OFFICE	3,689	5,000	5,000	5,000	4,000	4,000	4,000	4,000
10-00-4130-321	TELEPHONE	9,738	9,750	10,000	10,000	10,000	10,000	-	-
10-00-4130-325	POSTAGE	93	200	200	200	200	200	200	200
10-00-4130-341	PRINTING	-	-	250	250	250	250	250	250

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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	243	700	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4130-439	EQUIPMENT RENTAL/LEASE	3,720	6,000	6,500	6,500	6,500	6,500	6,500	6,500
10-00-4130-440	COMPUTER EXPENSE/MAINTENANC	68,516	77,000	24,000	24,000	24,000	34,000	34,000	34,000
10-00-4130-450	PROPERTY & CASUALTY INS	(469)	-	-	-	1,720	1,720	1,720	1,720
10-00-4130-480	CONTRA-ADMINISTRATION	(406,060)	(406,060)	(406,060)	(406,060)	(406,060)	(406,650)	(475,340)	(475,340)
10-00-4130-499	MISCELLANEOUS	50	400	400	400	500	500	500	500
10-00-4130-500	CAPITAL EXPENSE	8,455	11,500	10,000	10,000	10,000	10,000	10,000	10,000
10-00-4130-599	MISCELLANEOUS EQUIPMENT	2,134	2,200	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4130-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4130) - FINANCE	242,267	273,412	242,790	242,790	261,210	278,320	149,630	149,630

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4280) - GENERAL EXPENSE									
10-00-4280-127	MAYOR SALARY	8,071	8,075	8,100	8,100	8,100	8,100	8,100	8,100
10-00-4280-128	ATTORNEY SALARY	16,046	16,100	16,100	16,100	16,100	16,100	16,100	16,100
10-00-4280-129	COUNCIL SALARY	19,376	19,400	19,200	19,200	19,200	19,200	19,200	19,200
10-00-4280-136	RETIRES ALLOWANCE	16,800	16,800	16,800	16,800	19,000	20,000	20,000	20,000
10-00-4280-181	FICA	2,050	2,300	2,100	2,100	2,100	2,200	2,200	2,200
10-00-4280-185	UNEMPLOYMENT INSURANCE	2,223	4,725	5,000	5,000	10,000	10,000	10,000	10,000
10-00-4280-186	WORKER'S COMP INS	55	100	100	100	100	100	100	100
10-00-4280-192	LEGAL	25,058	25,000	15,000	15,000	15,000	15,000	15,000	15,000
10-00-4280-193	HEALTH ADMIN COST	28,190	28,200	20,000	20,000	20,000	20,000	20,000	20,000
10-00-4280-194	AUDITING	35,300	35,500	35,300	35,300	35,300	35,800	35,800	35,800
10-00-4280-199	CONSULTING FEES	39,023	41,800	55,000	55,000	55,000	55,000	53,000	53,000
10-00-4280-325	POSTAGE	4,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-00-4280-321	TELEPHONE	-	-	-	-	-	-	176,900	176,900
10-00-4280-331	ELECTRICITY	55,500	55,500	55,000	49,500	49,500	49,500	49,500	49,500
10-00-4280-349	CITY ORDINANCE CODE PROJECT	1,237	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-351	BUILDING MAINTENANCE	73,675	73,700	32,000	32,000	32,000	32,000	32,000	32,000

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
10-00-4280-370	ADVERTISING	7,000	7,000	6,000	6,000	8,000	8,000	8,000	8,000
10-00-4280-395	TRAINING/BUSINESS	5,935	6,000	4,000	4,000	4,000	4,000	4,000	4,000
10-00-4280-398	ONLINE PAYMENTS	69,949	72,000	61,000	61,000	70,000	70,000	70,000	70,000
10-00-4280-399	CREDIT CARD EXPENSE	1,250	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-450	PROPERTY & CASUALTY INS	81,341	107,600	138,000	138,000	132,000	138,000	138,000	138,000
10-00-4280-480	CONTRA-ADMINISTRATION	(185,080)	(185,080)	(185,080)	(185,080)	(185,080)	(185,080)	(218,960)	(218,960)
10-00-4280-490	LEAGUE OF MUNICIPAL DUES/SUBSC	10,170	10,700	10,200	10,200	10,775	11,000	11,000	11,000
10-00-4280-491	DUES/SUBSCRIPTIONS	7,513	7,600	7,400	7,400	7,400	7,400	7,400	7,400
10-00-4280-499	MISCELLANEOUS	14,859	14,900	10,000	10,000	10,000	10,000	10,000	10,000
10-00-4280-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4280-599	MISCELLANEOUS EQUIPMENT	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10-00-4280-606	JULY 4TH CELEB CKNG EXP	12,455	13,000	15,000	15,000	12,000	12,000	12,000	12,000
10-00-4280-607	M CLONINGERR-TRL CKNG EXP	12,104	12,793	-	-	-	-	-	-
10-00-4280-608	S.A.C.-SPECIAL PROJECTS CKNG E	-	-	-	-	-	-	-	-
10-00-4280-609	FEDERAL EQUITABLE CKNG EXP	-	-	-	-	-	-	-	-
10-00-4280-610	CONTRIB TO 4TH JULY EXPENSE	7,000	21,011	7,000	7,000	7,000	7,000	7,000	7,000
10-00-4280-612	LINCOLN ARTS COUNCIL	-	-	-	-	-	8,500	6,000	6,000

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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
10-00-4280-614	CHAMBER OF COMMERCE	17,100	17,100	17,100	17,100	17,100	17,100	17,100	17,100
10-00-4280-615	LC HISTORICAL ASSOCIATION	-	-	-	-	-	19,000	6,000	6,000
10-00-4280-616	LEDA	50,000	50,000	55,000	55,000	55,000	60,000	60,000	60,000
10-00-4280-617	LINCOLN COUNTY SCHOOLS	-	-	-	-	-	201,955	-	-
10-00-4280-618	LINCOLN CULTURAL DEVELOP CNT	34,000	34,000	40,000	40,000	40,000	40,000	40,000	40,000
10-00-4280-619	DDA	48,000	48,000	48,000	48,000	48,000	48,000	42,000	42,000
10-00-4280-620	SPECIAL OLYMPICS	-	-	-	-	-	5,000	-	-
10-00-4280-621	HESED HOUSE OF HOPE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10-00-4280-622	ELECTIONS	-	33,000	33,000	33,000	-	33,000	-	-
10-00-4280-623	HUMANE SOCIETY	-	-	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4280-630	COMMUNITIES IN SCHOOLS	4,500	4,500	5,000	5,000	5,000	7,500	5,000	5,000
10-00-4280-632	AMERICAN LEGION MEDAL HONOR	-	-	-	-	-	1,000	1,000	1,000
10-00-4280-649	NCVTS (MV) FEES	22,679	20,700	22,000	22,000	22,000	22,000	22,000	22,000
10-00-4280-650	TAX CONVERSION/COLLECTION	132,187	135,000	140,000	140,000	140,000	140,000	140,000	140,000
10-00-4280-685	MANAGEMENT PLANNING	2,673	2,700	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4280-687	PUBLIC RELATIONS / WELLNESS	22,766	24,000	20,000	20,000	20,000	20,000	20,000	20,000
10-00-4280-690	DOWNTOWN REVITALIZATION GRA	30,000	30,000	-	-	-	-	-	-

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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
10-00-4280-691	INCENTIVE GRANTS EXPENSE	-	-	-	-	-	-	-	-
10-00-4280-693	AIRPORT OPERATION FUND	30,000	31,400	60,000	16,000	16,000	16,000	16,000	16,000
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
10-00-4280-696	REVERSE 911 CHARGES	-	9,000	9,000	9,000	9,000	9,000	9,000	9,000
10-00-4280-731	ENTERPRISE VEHICLES LEASE	-	-	-	100,000	116,000	198,920	140,420	140,420
10-00-4280-950	INVENTORY CHANGE	(8,568)	-	-	-	-	-	-	-
10-00-4280-991	CONTINGENCY	-	17,900	125,000	100,500	-	-	3,000	3,000
DEPT TOTAL	(4280) - GENERAL EXPENSE	818,238	942,324	1,001,620	1,027,620	919,895	1,286,595	1,108,160	1,108,160

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	-	-	11,87,781,35	7,930	-	-	-	-
10-00-4285-731	ENTERPRISE VEHICLES	-	-	-	-	-	-	-	-
10-00-4285-735	BANK LOAN PRINCIPAL	424,294	411,600	471,600	381,600	346,000	374,375	374,375	374,375
10-00-4285-736	COST OF ISSUANCE	15,000	15,000	-	-	-	-	-	-
10-00-4285-740	INTERFUND LOAN INT REPAY	-	-	-	19,500	19,500	18,333	18,333	18,333
10-00-4285-745	BANK LOAN INTEREST	19,512	23,278	27,000	27,000	19,100	17,000	17,000	17,000
10-00-4285-750	DEPOT PRINCIPAL	10,722	10,722	12,000	12,000	12,000	12,000	12,000	12,000
10-00-4285-755	DEPOT INTEREST	4,202	2,924	2,924	2,924	2,924	2,924	2,924	2,924
DEPT TOTAL	(4285) - GENERAL-DEBT SERVICE	473,729	463,524	513,524	450,954	399,524	424,632	424,632	424,632

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4310) - POLICE									
10-10-4310-121	SALARIES	1,638,015	1,640,000	1,690,000	1,835,280	1,825,000	1,825,000	1,825,000	1,825,000
10-10-4310-122	SERVICE REIMB-RESERVES	440	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4310-130	INSURANCE STIPEND	5,883	7,500	-	-	15,000	15,000	15,000	15,000
10-10-4310-131	SPECIAL SEPARATION ALLOWANCE	92,842	96,500	86,000	86,000	87,180	87,000	87,000	87,000
10-10-4310-133	RETIREMENT-401(K) OFFICERS	74,008	77,000	76,000	76,000	88,000	88,000	88,000	88,000
10-10-4310-180	RETIREMENT-OFFICERS	122,113	128,900	130,000	130,000	150,500	178,000	178,000	178,000
10-10-4310-181	FICA	129,284	131,000	132,000	132,000	141,900	142,000	142,000	142,000
10-10-4310-182	RETIREMENT-GENERAL	11,989	12,000	11,700	11,700	11,700	13,500	13,500	13,500
10-10-4310-183	HEALTH INSURANCE	263,700	274,000	295,000	295,000	260,000	260,000	260,000	260,000
10-10-4310-184	LIFE INSURANCE	1,529	1,570	1,570	1,570	1,570	1,600	1,600	1,600
10-10-4310-186	WORKER'S COMP INS	44,349	48,300	50,000	50,000	55,667	56,000	56,000	56,000
10-10-4310-187	DENTAL INSURANCE	22,616	26,750	26,000	26,000	26,000	26,000	26,000	26,000
10-10-4310-196	RETIREE HEALTH INSURANCE	176,174	194,000	189,000	189,000	178,000	175,000	175,000	175,000
10-10-4310-197	RETIREE DENTAL INSURANCE	213	-	-	-	-	-	-	-
10-10-4310-200	SUPPLIES	7,160	8,000	7,500	7,500	7,500	7,500	7,500	7,500
10-10-4310-212	UNIFORMS	39,271	41,000	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	39,881	41,000	40,000	40,000	40,000	40,000	40,000	40,000
10-10-4310-260	OFFICE	2,892	2,715	2,000	2,000	2,000	2,000	2,000	2,000
10-10-4310-321	TELEPHONE	48,044	48,100	53,000	53,000	53,000	53,000	-	-
10-10-4310-325	POSTAGE	321	350	-	-	-	-	-	-
10-10-4310-331	ELECTRICITY	12,800	12,800	12,800	11,520	11,520	11,520	11,520	11,520
10-10-4310-351	BUILDING MAINTENANCE	10,877	11,000	10,000	10,000	10,000	12,000	12,000	12,000
10-10-4310-352	EQUIPMENT REPAIRS	34,143	34,185	20,000	20,000	20,000	20,000	20,000	20,000
10-10-4310-395	TRAINING/BUSINESS	22,132	26,000	27,000	27,000	22,000	27,000	25,000	25,000
10-10-4310-413	OFFICE RENT	24,300	24,300	24,000	24,000	24,000	24,000	24,000	24,000
10-10-4310-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-10-4310-491	DUES/SUBSCRIPTIONS	13,391	15,000	15,000	15,000	15,000	67,000	67,000	67,000
10-10-4310-495	SAFETY	960	1,000	1,400	1,400	1,400	1,400	1,400	1,400
10-10-4310-499	MISCELLANEOUS	7,410	8,000	11,000	11,000	11,000	11,000	9,000	9,000
10-10-4310-505	CAPITAL EXPENSE	269,307	338,000	111,000	106,000	106,000	113,000	40,000	40,000
10-10-4310-500	POLICE BUILDING	756,623	1,000,000	-	-	-	-	-	-
10-10-4310-599	MISCELLANEOUS EQUIPMENT	81,636	15,000	-	5,000	6,000	10,000	10,000	10,000
10-10-4310-600	GRANTS-CAPITAL EXPENSE	-	-	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
10-10-4310-601	GRANTS-EQUIPMENT-OTHER	-	-	10,000	10,000	-	10,000	-	-
10-10-4310-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-603	GRANTS-SUPPLIES EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-624	CRIME PREVENTION	4,271	4,300	7,000	7,000	6,000	7,000	7,000	7,000
10-10-4310-625	DRUG ENFORCEMENT	12,000	12,000	17,500	17,500	12,000	17,500	15,000	15,000
10-10-4310-627	CONTROLLED SUBSTANCE EXPENSE	2,622	3,000	5,000	5,000	5,000	5,000	5,000	5,000
10-10-4310-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4310) - POLICE	3,973,192	4,284,770	3,115,970	3,259,970	3,237,437	3,360,520	3,218,020	3,218,020

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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
(4340) - FIRE									
10-10-4340-121	SALARIES	1,086,536	1,086,550	1,085,250	1,153,387	1,153,000	1,156,000	1,153,000	1,153,000
10-10-4340-122	VOLUNTEER-REIMBURSEMENT	-	-	-	-	-	-	-	-
10-10-4340-126	PART-TIME SALARIES	58,145	58,150	62,000	62,000	30,000	72,000	72,000	72,000
10-10-4340-130	INSURANCE STIPEND	4,153	4,700	-	-	15,000	15,000	15,000	15,000
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	2,140	3,500	3,500	3,500	3,500	3,500	3,500	3,500
10-10-4340-138	FIREMENS RELIEF FUND	5,002	-	8,000	8,000	8,000	8,000	8,000	8,000
10-10-4340-181	FICA	84,259	84,300	85,300	90,513	90,000	92,000	92,000	92,000
10-10-4340-182	RETIREMENT	82,161	85,340	80,000	85,281	85,000	112,700	112,700	112,700
10-10-4340-183	HEALTH INSURANCE	166,727	166,800	187,000	207,472	175,000	175,000	175,000	175,000
10-10-4340-184	LIFE INSURANCE	995	1,000	900	900	900	1,000	1,000	1,000
10-10-4340-186	WORKER'S COMP INS	31,604	32,000	32,000	32,000	32,700	33,000	33,000	33,000
10-10-4340-187	DENTAL INSURANCE	14,696	17,200	17,200	17,200	17,200	18,000	18,000	18,000
10-10-4340-188	GAP INSURANCE	4,311	4,400	5,000	5,000	5,000	5,000	5,000	5,000
10-10-4340-196	RETIREE HEALTH INSURANCE	193,437	195,250	213,000	213,000	173,000	195,000	175,000	175,000
10-10-4340-197	RETIREE DENTAL INSURANCE	57	-	-	-	-	-	-	-

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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
10-10-4340-200	SUPPLIES	12,137	12,200	9,500	9,500	9,500	9,500	9,500	9,500
10-10-4340-212	UNIFORMS	29,815	34,350	48,000	48,000	30,000	48,000	40,000	40,000
10-10-4340-251	GAS & OIL	18,188	23,000	28,000	28,000	25,000	28,000	28,000	28,000
10-10-4340-260	OFFICE	1,380	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4340-321	TELEPHONE	16,119	16,150	11,150	11,150	16,000	17,200	-	-
10-10-4340-322	UTILITIES-STATIONS	9,595	9,600	10,500	10,500	11,500	10,500	10,500	10,500
10-10-4340-325	POSTAGE	411	450	350	350	350	350	350	350
10-10-4340-351	BUILDING MAINTENANCE	11,032	11,100	11,000	11,000	14,000	33,800	20,000	20,000
10-10-4340-352	EQUIPMENT REPAIRS	32,857	35,500	37,000	33,000	35,000	53,000	53,000	53,000
10-10-4340-395	TRAINING/BUSINESS	12,940	13,000	8,500	8,500	8,500	12,750	12,750	12,750
10-10-4340-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-10-4340-491	DUES/SUBSCRIPTIONS	4,429	4,500	3,500	3,500	3,500	6,500	6,500	6,500
10-10-4340-495	SAFETY	8,300	12,400	13,500	13,500	13,500	15,000	15,000	15,000
10-10-4340-499	MISCELLANEOUS	6,886	9,000	9,000	9,000	6,000	11,000	9,000	9,000
10-10-4340-500	CAPITAL EXPENSE	114,367	151,655	44,400	247,400	251,000	27,550	40,000	40,000
10-10-4340-599	MISCELLANEOUS EQUIPMENT	32,177	6,600	7,600	7,600	7,000	64,500	10,000	10,000
10-10-4340-601	GRANTS-EQUIPMENT-OTHER	-	7,500	7,500	7,500	5,000	7,500	5,000	5,000

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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
10-10-4340-686	FIRE SAFETY EDUCATION	1,620	1,650	1,500	1,500	1,500	1,500	1,500	1,500
10-10-4340-991	CONTINGENCY	-	-	-	-	-	122,000	120,000	120,000
DEPT TOTAL	(4340) - FIRE	2,056,475	2,099,345	2,041,650	2,339,753	2,237,150	2,366,350	2,255,800	2,255,800

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4510) - PUBLIC WORKS- ADMIN									
10-20-4510-121	SALARIES	145,611	163,406	116,000	116,000	116,000	130,000	130,000	130,000
10-20-4510-130	INSURANCE STIPEND	554	700	-	-	-	-	-	-
10-20-4510-181	FICA	11,971	13,141	12,600	12,600	12,600	10,500	10,500	10,500
10-20-4510-182	RETIREMENT	12,290	13,350	12,600	12,600	12,600	12,700	12,700	12,700
10-20-4510-183	HEALTH INSURANCE	18,224	18,613	19,800	19,800	14,000	7,500	7,500	7,500
10-20-4510-184	LIFE INSURANCE	113	200	200	200	200	200	200	200
10-20-4510-186	WORKER'S COMP INS	2,042	3,660	2,500	2,500	2,500	2,500	2,500	2,500
10-20-4510-187	DENTAL INSURANCE	1,424	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-20-4510-196	RETIREE HEALTH INSURANCE	-	6,700	-	-	-	-	-	-
10-20-4510-200	SUPPLIES	2,997	4,000	3,500	3,500	3,500	3,500	3,500	3,500
10-20-4510-251	GAS & OIL	841	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10-20-4510-260	OFFICE	2,172	2,500	2,200	2,200	2,200	2,200	2,200	2,200
10-20-4510-321	TELEPHONE	9,472	10,400	9,700	9,700	9,700	11,000	-	-
10-20-4510-325	POSTAGE	-	50	50	50	50	50	50	50
10-20-4510-331	ELECTRICITY	7,266	7,266	7,266	6,540	6,540	6,540	6,540	6,540

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
10-20-4510-341	PRINTING	-	200	200	200	200	200	200	200
10-20-4510-351	BUILDING MAINTENANCE	25,431	40,000	20,000	20,000	20,000	20,000	20,000	20,000
10-20-4510-352	EQUIPMENT REPAIRS	4,780	5,500	750	750	750	750	750	750
10-20-4510-370	ADVERTISING	-	250	250	250	250	250	250	250
10-20-4510-395	TRAINING/BUSINESS	282	3,500	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4510-439	EQUIPMENT RENTAL/LEASE	4,336	6,000	5,000	5,000	5,000	5,000	5,000	5,000
10-20-4510-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-20-4510-480	CONTRA-ADMINISTRATION	(146,800)	(146,800)	(146,800)	(146,800)	(146,800)	(146,800)	(171,680)	(171,680)
10-20-4510-491	DUES/SUBSCRIPTIONS	575	1,720	1,200	1,200	1,200	1,200	1,200	1,200
10-20-4510-495	SAFETY	-	10,000	5,000	5,000	5,000	5,000	5,000	5,000
10-20-4510-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-20-4510-599	MISCELLANEOUS EQUIPMENT	1,095	5,500	3,000	3,000	3,000	3,000	3,000	3,000
10-20-4510-991	CONTINGENCY	-	-	-	726	-	-	-	-
DEPT TOTAL	(4510) - PUBLIC WORKS	104,677	172,956	79,616	79,616	73,090	79,890	44,010	44,010

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4520) - STREET MAINTENANCE									
10-20-4520-121	SALARIES	343,242	401,050	425,000	425,000	425,000	425,000	425,000	425,000
10-20-4520-126	PART-TIME SALARIES	20,221	21,000	15,000	15,000	15,000	15,000	15,000	15,000
10-20-4520-130	INSURANCE STIPEND	2,030	2,300	-	-	-	-	-	-
10-20-4520-181	FICA	31,495	33,900	33,900	33,900	33,900	33,900	33,900	33,900
10-20-4520-182	RETIREMENT	30,114	33,400	33,400	33,400	33,400	38,500	38,500	38,500
10-20-4520-183	HEALTH INSURANCE	89,944	90,000	102,200	102,200	95,000	80,000	80,000	80,000
10-20-4520-184	LIFE INSURANCE	410	500	500	500	500	500	500	500
10-20-4520-186	WORKER'S COMP INS	18,912	19,000	20,000	20,000	21,160	22,000	22,000	22,000
10-20-4520-187	DENTAL INSURANCE	8,768	9,100	9,100	9,100	9,100	9,100	9,100	9,100
10-20-4520-196	RETIREE HEALTH INSURANCE	33,890	36,450	36,200	36,200	32,000	32,000	32,000	32,000
10-20-4520-197	RETIREE DENTAL INSURANCE	30	-	-	-	-	-	-	-
10-20-4520-200	SUPPLIES	11,772	18,400	17,000	19,500	12,000	19,500	19,000	19,000
10-20-4520-212	UNIFORMS	8,432	8,500	9,500	9,500	6,000	9,500	6,000	6,000
10-20-4520-251	GAS & OIL	17,304	17,350	18,000	18,000	16,000	20,000	18,000	18,000
10-20-4520-321	TELEPHONE	17,694	18,400	18,000	18,000	19,000	18,000	-	-
10-20-4520-331	ELECTRICITY	9,428	9,428	9,428	8,485	8,485	8,485	8,485	8,485

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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
10-20-4520-351	BUILDING MAINTENANCE	7,319	9,000	8,000	5,500	5,500	5,500	5,500	5,500
10-20-4520-352	EQUIPMENT REPAIRS	33,955	35,000	40,000	34,000	33,000	34,000	34,000	34,000
10-20-4520-439	EQUIPMENT RENTAL/LEASE	-	500	500	500	500	500	500	500
10-20-4520-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-20-4520-480	CONTRA-ADMINISTRATION	(151,060)	(151,060)	(151,060)	(151,060)	(151,060)	(151,060)	(176,660)	(176,660)
10-20-4520-495	SAFETY	189	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10-20-4520-499	MISCELLANEOUS	4,173	7,600	5,000	5,000	5,000	5,000	5,000	5,000
10-20-4520-500	CAPITAL EXPENSE	31,959	38,000	-	-	-	-	-	-
10-20-4520-501	SIDEWALK CONNECTOR PROJECT	20,386	442,950	444,000	444,000	444,000	400,000	400,000	400,000
10-20-4520-591	RESURFACING & PATCHWORK	49,241	120,000	140,000	140,000	140,000	140,000	140,000	140,000
10-20-4520-592	CULVERT & BRIDGE REPAIR	(60)	2,000	5,000	5,000	2,500	5,000	2,500	2,500
10-20-4520-594	TRAFFIC MARKING & SIGNS	2,493	10,000	8,000	8,000	8,000	8,000	8,000	8,000
10-20-4520-599	MISCELLANEOUS EQUIPMENT	9,470	12,500	10,000	10,000	10,000	10,000	8,000	8,000
10-20-4520-991	CONTINGENCY	-	-	-	943	-	29,000	29,000	29,000
DEPT TOTAL	(4520) - STREET MAINTENANCE	651,750	1,246,268	1,257,668	1,251,668	1,224,985	1,218,425	1,164,325	1,164,325

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4530) - EQUIPMENT SERVICES									
10-20-4530-121	SALARIES	100,196	102,066	99,366	99,366	95,000	99,000	99,000	99,000
10-20-4530-130	INSURANCE STIPEND	369	450	-	-	-	1,000	1,000	1,000
10-20-4530-181	FICA	7,678	7,600	7,600	7,600	7,300	7,600	7,600	7,600
10-20-4530-182	RETIREMENT	7,624	7,900	7,800	7,800	7,400	9,100	9,100	9,100
10-20-4530-183	HEALTH INSURANCE	18,691	18,700	19,300	19,300	19,300	15,000	15,000	15,000
10-20-4530-184	LIFE INSURANCE	109	200	200	200	200	200	200	200
10-20-4530-186	WORKER'S COMP INS	2,658	2,700	3,000	3,000	3,000	3,000	3,000	3,000
10-20-4530-187	DENTAL INSURANCE	1,488	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	2,190	2,500	3,000	3,000	2,200	3,000	2,800	2,800
10-20-4530-212	UNIFORMS	2,087	2,100	2,400	2,400	2,100	2,400	2,000	2,000
10-20-4530-251	GAS & OIL	2,362	2,400	2,200	2,200	2,200	2,500	2,500	2,500
10-20-4530-321	TELEPHONE	10,411	10,460	12,500	12,500	11,500	12,500	-	-
10-20-4530-331	ELECTRICITY	4,834	4,834	4,834	4,351	4,350	4,350	4,350	4,350
10-20-4530-351	BUILDING MAINTENANCE	2,644	2,750	2,000	2,000	2,000	750	750	750

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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
10-20-4530-352	EQUIPMENT REPAIRS	1,345	1,500	3,000	3,000	3,000	3,000	3,000	3,000
10-20-4530-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-20-4530-480	CONTRA-ADMINISTRATION	(40,180)	(40,180)	(40,180)	(40,180)	(40,180)	(40,180)	(49,580)	(49,580)
10-20-4530-495	SAFETY	111	200	200	200	200	200	200	200
10-20-4530-499	MISCELLANEOUS	1,908	1,925	1,800	1,800	1,800	1,800	1,800	1,800
10-20-4530-500	CAPITAL EXPENSE	-	3,750	-	-	-	-	-	-
10-20-4530-599	MISCELLANEOUS EQUIPMENT	5,515	1,765	2,750	2,750	2,750	2,750	2,750	2,750
10-20-4530-991	CONTINGENCY	-	-	-	483	-	9,000	9,000	9,000
DEPT TOTAL	(4530) - EQUIPMENT SERVICES	132,040	135,120	133,270	133,270	125,620	138,470	115,970	115,970

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4710) - SOLID WASTE									
10-30-4710-121	SALARIES	268,911	346,370	275,000	215,000	246,000	249,000	249,000	249,000
10-30-4710-126	PART-TIME SALARIES	-	-	-	-	-	-	-	-
10-30-4710-130	INSURANCE STIPEND	1,407	1,700	-	-	4,400	4,500	4,500	4,500
10-30-4710-181	FICA	20,123	27,000	23,000	19,000	19,000	19,000	19,000	19,000
10-30-4710-182	RETIREMENT	20,648	26,000	23,000	18,500	18,500	21,900	21,900	21,900
10-30-4710-183	HEALTH INSURANCE	71,528	73,300	60,000	48,070	59,800	50,000	50,000	50,000
10-30-4710-184	LIFE INSURANCE	397	400	-	-	-	-	-	-
10-30-4710-186	WORKER'S COMP INS	16,468	16,500	16,000	16,000	16,000	16,000	16,000	16,000
10-30-4710-187	DENTAL INSURANCE	5,913	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-30-4710-196	RETIREE HEALTH INSURANCE	19,105	20,900	20,400	20,400	18,000	17,000	17,000	17,000
10-30-4710-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-30-4710-200	SUPPLIES	8,680	10,000	7,000	4,000	4,000	4,000	4,000	4,000
10-30-4710-212	UNIFORMS	10,346	12,000	10,000	8,000	8,000	5,000	5,000	5,000
10-30-4710-251	GAS & OIL	43,046	43,100	40,000	37,000	39,000	39,000	39,000	39,000
10-30-4710-321	TELEPHONE	12,939	13,300	13,000	13,000	13,000	13,000	-	-
10-30-4710-331	ELECTRICITY	9,428	9,428	9,428	8,485	8,485	8,475	8,475	8,475

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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
10-30-4710-341	PRINTING	-	400	400	400	400	400	400	400
10-30-4710-352	EQUIPMENT REPAIRS	54,575	76,300	60,000	55,000	30,000	55,000	40,000	40,000
10-30-4710-370	ADVERTISING	3,030	3,030	2,500	2,500	2,500	2,500	2,080	2,080
10-30-4710-371	TIPPING FEES	-	-	-	-	-	11,000	11,000	11,000
10-30-4710-495	SAFETY	111	1,500	500	500	500	500	500	500
10-30-4710-499	MISCELLANEOUS	6,262	6,300	3,000	3,000	3,000	5,000	5,000	5,000
10-30-4710-500	CAPITAL EXPENSE	-	-	275,000	275,000	-	300,000	300,000	300,000
10-30-4710-599	MISCELLANEOUS EQUIPMENT	7,886	14,800	10,000	6,000	2,000	2,000	2,000	2,000
10-30-4710-628	RECYCLING CONTRACT	-	-	-	-	-	-	-	-
10-30-4710-991	CONTINGENCY	-	-	-	943	-	23,000	23,000	23,000
DEPT TOTAL	(4710) - SOLID WASTE	580,802	708,328	854,228	756,798	498,585	852,275	823,855	823,855

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4740) - GENERAL SERVICES									
10-30-4740-121	SALARIES	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	-	-	-	-	-	-	-	-
DEPT TOTAL	(4740) - GENERAL SERVICES	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
(4910) - PLANNING & ZONING									
10-40-4910-121	SALARIES	153,640	188,700	215,000	215,000	150,000	158,000	158,000	158,000
10-40-4910-126	PART-TIME SALARIES	18,009	20,000	5,000	5,000	19,000	19,000	19,000	19,000
10-40-4910-130	INSURANCE STIPEND	531	700	-	-	1,900	-	-	-
10-40-4910-181	FICA	12,858	14,600	16,600	16,600	13,000	13,600	13,600	13,600
10-40-4910-182	RETIREMENT	11,578	14,200	16,600	16,600	12,200	14,500	14,500	14,500
10-40-4910-183	HEALTH INSURANCE	21,765	22,334	34,000	34,000	21,600	22,000	22,000	22,000
10-40-4910-184	LIFE INSURANCE	140	200	200	200	200	200	200	200
10-40-4910-186	WORKER'S COMP INS	1,633	2,000	2,000	2,000	2,000	2,000	2,000	2,000
10-40-4910-187	DENTAL INSURANCE	1,946	2,000	1,800	1,800	1,800	1,800	1,800	1,800
10-40-4910-192	LEGAL	5,264	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-40-4910-196	RETIREE HEALTH INSURANCE	7,388	8,500	12,700	12,700	11,000	11,000	11,000	11,000
10-40-4910-199	CONSULTING/ENFORCEMENT	12,476	35,800	35,000	35,000	35,000	35,000	30,000	30,000
10-40-4910-200	SUPPLIES	727	2,000	2,000	2,000	2,000	2,000	2,000	2,000
10-40-4910-251	GAS & OIL	427	500	300	300	300	300	300	300
10-40-4910-260	OFFICE	2,902	6,200	7,000	7,000	3,000	7,000	7,000	7,000
10-40-4910-321	TELEPHONE	9,261	10,000	10,000	10,000	9,000	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	-	700	700	700	700	700	700	700
10-40-4910-352	EQUIPMENT REPAIRS	122	150	100	100	100	100	100	100
10-40-4910-353	HAZARDOUS PROJECT TASKS	-	-	-	150,000	150,000	137,500	137,500	137,500
10-40-4910-354	PETROLEUM PROJECT TASKS	-	-	-	150,000	150,000	137,500	137,500	137,500
10-40-4910-370	ADVERTISING	727	750	500	500	500	500	500	500
10-40-4910-395	TRAINING/BUSINESS	5,862	7,250	7,550	7,550	9,000	7,550	7,550	7,550
10-40-4910-439	EQUIPMENT RENTAL/LEASE	3,103	3,700	3,000	3,000	3,500	3,000	3,000	3,000
10-40-4910-480	CONTRA-ADMINISTRATION	(10,840)	(10,840)	(10,840)	(10,840)	(10,840)	(10,840)	(12,680)	(12,680)
10-40-4910-491	DUES/SUBSCRIPTIONS	1,294	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-40-4910-499	MISCELLANEOUS	837	850	350	350	350	350	350	350
10-40-4910-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-40-4910-599	MISCELLANEOUS EQUIPMENT	-	1,500	2,500	2,500	2,500	2,500	2,500	2,500
10-40-4910-680	PLANNING BOARD CONTRACT	3,550	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-40-4910-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4910) - PLANNING & ZONING	265,199	348,794	379,060	679,060	604,810	592,260	575,420	575,420

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4930) - BUSINESS & COMMUNITY DEV									
10-40-4930-121	SALARIES	-	-	-	-	-	-	-	-
10-40-4930-126	PART-TIME SALARIES	-	-	-	-	-	-	-	-
10-40-4930-130	INSURANCE STIPEND	-	-	-	-	-	-	-	-
10-40-4930-181	FICA	-	-	-	-	-	-	-	-
10-40-4930-182	RETIREMENT	-	-	-	-	-	-	-	-
10-40-4930-183	HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-184	LIFE INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-186	WORKER'S COMP INS	360	451	-	-	-	-	-	-
10-40-4930-187	DENTAL INSURANCE	-	336	-	-	-	-	-	-
10-40-4930-189	AUTO ALLOWANCE	-	-	-	-	-	-	-	-
10-40-4930-200	SUPPLIES	92	500	1,000	1,000	500	500	500	500
10-40-4930-260	OFFICE	-	500	1,000	1,000	500	500	500	500
10-40-4930-321	TELEPHONE	53	1,300	2,000	2,000	1,000	1,000	-	-
10-40-4930-325	POSTAGE	-	200	200	200	200	200	200	200
10-40-4930-341	PRINTING	-	500	1,000	1,000	500	500	500	500
10-40-4930-395	TRAINING/BUSINESS	3,850	4,000	2,000	2,000	4,200	4,200	4,200	4,200

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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	-	-	-	-	-	-	-	-
10-40-4930-439	EQUIPMENT RENTAL/LEASE	-	600	600	600	600	600	600	600
10-40-4930-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
10-40-4930-491	DUES/SUBSCRIPTIONS	-	500	1,000	1,000	500	11,500	500	500
10-40-4930-499	MISCELLANEOUS	600	600	450	450	450	450	450	450
10-40-4930-500	CAPITAL EXPENSE	-	-	-	-	-	30,000	-	-
10-40-4930-599	MISCELLANEOUS EQUIPMENT	-	750	750	750	750	10,750	10,750	10,750
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	77,555	79,173	75,000	75,000	90,000	90,000	90,000	90,000
10-40-4930-683	PROMOTIONS/MARKETING	13,794	15,000	20,000	20,000	25,000	25,000	25,000	25,000
10-40-4930-991	CONTINGENCY	-	-	-	-	-	-	-	-
DEPT TOTAL	(4930) - BUSINESS & COMMUNITY D	156,854	164,960	135,000	135,000	124,200	175,200	133,200	133,200

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(6100) - PARKS & RECREATION									
10-80-6100-121	SALARIES	373,240	373,401	346,000	346,000	404,000	415,000	415,000	415,000
10-80-6100-126	PART-TIME SALARIES	112,723	113,000	114,000	114,000	105,000	105,000	105,000	105,000
10-80-6100-130	INSURANCE STIPEND	1,615	1,800	-	-	-	-	-	-
10-80-6100-181	FICA	36,298	36,361	35,000	35,000	38,400	41,000	41,000	41,000
10-80-6100-182	RETIREMENT	28,006	30,744	26,700	26,700	33,200	40,000	40,000	40,000
10-80-6100-183	HEALTH INSURANCE	61,286	62,000	82,800	82,800	68,000	65,000	65,000	65,000
10-80-6100-184	LIFE INSURANCE	380	527	500	500	500	500	500	500
10-80-6100-186	WORKER'S COMP INS	9,376	12,000	10,000	10,000	10,000	10,000	10,000	10,000
10-80-6100-187	DENTAL INSURANCE	5,162	6,000	6,000	6,000	6,000	6,000	6,000	6,000
10-80-6100-196	RETIREE HEALTH INSURANCE	19,594	21,400	21,350	21,350	20,000	20,000	20,000	20,000
10-80-6100-200	SUPPLIES	17,738	19,800	21,000	19,000	18,000	19,000	18,000	18,000
10-80-6100-212	UNIFORMS	2,618	2,650	5,000	5,000	5,000	5,000	5,000	5,000
10-80-6100-220	VENDING & CONCESSIONS	12,401	14,000	12,000	12,000	12,000	12,000	12,000	12,000
10-80-6100-251	GAS & OIL	6,544	6,550	7,000	7,000	7,000	8,000	7,000	7,000
10-80-6100-295	SPORTS PROGRAMS	50,582	55,000	65,000	59,885	55,000	59,885	55,000	55,000

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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
10-80-6100-321	TELEPHONE	15,257	16,000	17,000	17,000	16,000	17,000	-	-
10-80-6100-331	ELECTRICITY	54,070	54,070	54,070	48,663	48,663	48,663	48,663	48,663
10-80-6100-351	BUILDING MAINTENANCE	12,183	15,550	20,000	27,615	24,000	63,000	48,000	48,000
10-80-6100-352	EQUIPMENT REPAIRS	6,125	7,000	7,000	8,500	8,500	9,500	9,500	9,500
10-80-6100-359	PARKS & TRAIL MAINTENANCE	21,541	21,550	25,000	24,500	24,500	24,500	24,500	24,500
10-80-6100-395	TRAINING/BUSINESS	3,531	4,000	5,000	5,000	4,000	5,000	4,000	4,000
10-80-6100-439	EQUIPMENT RENTAL/LEASE	1,111	2,000	1,500	1,500	1,500	1,500	1,500	1,500
10-80-6100-450	PROPERTY & CASUALTY INS	1,386	1,400	-	-	-	-	-	-
10-80-6100-499	MISCELLANEOUS	13,010	16,000	15,000	15,000	13,000	15,000	14,000	14,000
10-80-6100-500	CAPITAL EXPENSE	160,903	311,883	48,600	585,200	585,200	375,000	325,000	325,000
10-80-6100-599	MISCELLANEOUS EQUIPMENT	9,709	11,200	12,000	10,500	10,500	10,500	10,500	10,500
10-80-6100-991	CONTINGENCY	-	-	-	5,407	-	-	-	-
DEPT TOTAL	(6100) - PARKS & RECREATION	1,036,387	1,215,886	957,520	1,494,120	1,517,963	1,376,048	1,285,163	1,285,163
FUND TOTAL	(10) - GENERAL FUND	11,212,213	12,832,441	11,271,936	12,410,639	11,774,689	12,739,430	11,818,700	11,818,700
								11,818,700	11,818,700
								-	-

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(27) - POWELL BILL FUND									
27-20-4550-585	IMPROVEMENT-INTERSECTION	-	91,736	-	-	-	-	-	-
27-20-4550-586	IMPROVEMENT-DOWNTOWN	-	47,000	50,000	50,000	50,000	-	-	-
27-20-4550-500	CAPITAL EXPENSE	-	-	35,000	135,000	135,000	250,000	250,000	250,000
27-20-4550-588	FIRST FEDERAL PARK	31,974	100,000	-	-	-	-	-	-
27-20-4550-589	CULVERT REPAIRS	-	85,000	-	75,000	75,000	-	-	-
27-20-4550-590	POWELL BILL-STREETS	195,597	213,945	211,000	211,000	211,000	175,000	175,000	175,000
27-20-4550-980	REIMBURSE-GENERAL FUND	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
FUND TOTAL	(27) - POWELL BILL FUND	347,571	657,681	416,000	591,000	591,000	545,000	545,000	545,000
								545,000	545,000

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
(7100) - WATER TREATMENT PLANT									
61-91-7100-121	SALARIES	444,227	444,300	435,000	435,000	444,000	444,000	444,000	444,000
61-91-7100-130	INSURANCE STIPEIND	1,846	2,100	-	-	6,000	6,000	6,000	6,000
61-91-7100-181	FICA	32,824	32,850	35,000	35,000	34,000	34,000	34,000	34,000
61-91-7100-182	RETIREMENT	32,003	34,550	36,000	36,000	35,000	40,300	40,300	40,300
61-91-7100-183	HEALTH INSURANCE	72,346	72,500	78,800	78,800	70,800	71,000	71,000	71,000
61-91-7100-184	LIFE INSURANCE	428	450	400	400	400	400	400	400
61-91-7100-186	WORKER'S COMP INS	7,362	8,950	8,000	8,000	8,000	8,000	8,000	8,000
61-91-7100-187	DENTAL INSURANCE	6,325	6,400	5,700	5,700	5,700	5,700	5,700	5,700
61-91-7100-195	OPEB RETIREE HEALTH	52,437	30,000	30,000	30,000	30,000	30,000	30,000	30,000
61-91-7100-196	RETIREE HEALTH INSURANCE	55,614	56,000	60,600	60,600	50,000	58,000	58,000	58,000
61-91-7100-199	CONSULTING FEES	70	1,000	1,000	1,000	1,000	1,000	1,000	1,000
61-91-7100-200	SUPPLIES	32,774	32,800	25,000	25,000	25,000	25,000	25,000	25,000
61-91-7100-203	CHEMICALS	89,870	107,250	110,000	110,000	110,000	110,000	110,000	110,000
61-91-7100-212	UNIFORMS	7,642	7,700	6,800	6,800	6,800	6,800	6,800	6,800
61-91-7100-251	GAS & OIL	2,438	2,500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7100-260	OFFICE	2,931	4,100	2,100	2,100	2,100	2,100	2,100	2,100

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7100-321	TELEPHONE	11,893	13,000	12,600	12,600	12,600	12,600	12,600	12,600
61-91-7100-325	POSTAGE	559	1,250	50	1,900	1,900	1,900	1,900	1,900
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	10,675	11,000	12,000	18,000	18,000	18,000	18,000	18,000
61-91-7100-339	PUMP/TANKS ELECTRICITY	14,158	14,175	14,000	14,000	14,000	14,000	14,000	14,000
61-91-7100-341	PRINTING	-	100	100	100	100	100	100	100
61-91-7100-351	BUILDING MAINTENANCE	7,825	33,500	-	-	5,000	25,000	25,000	25,000
61-91-7100-352	EQUIPMENT REPAIRS	21,902	43,625	60,000	47,300	45,000	47,300	47,300	47,300
61-91-7100-395	TRAINING/BUSINESS	1,383	2,800	4,000	4,000	2,000	4,000	4,000	4,000
61-91-7100-396	CHEMICAL ANALYSIS	15,329	17,000	16,000	16,000	16,000	16,000	16,000	16,000
61-91-7100-439	EQUIPMENT RENTAL/LEASE	737	2,500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7100-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
61-91-7100-491	DUES/SUBSCRIPTIONS	4,985	5,400	5,400	5,400	5,400	5,400	5,400	5,400
61-91-7100-495	SAFETY	1,484	2,400	2,200	2,200	2,200	2,200	2,200	2,200
61-91-7100-499	MISCELLANEOUS	5,807	6,700	4,200	2,350	2,350	2,350	2,350	2,350
61-91-7100-500	CAPITAL EXPENSE	-	109,600	129,500	124,000	100,000	50,000	50,000	50,000
61-91-7100-599	MISCELLANEOUS EQUIPMENT	16,657	19,000	15,000	17,000	17,000	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	127,827	134,000	134,000	134,000	134,000	134,000	134,000	134,000
61-91-7100-731	ENTERPRISE VEHICLES LEASE	-	-	-	4,700	4,700	4,700	4,700	4,700
61-91-7100-991	CONTINGENCY	-	-	11,000	11,000	-	58,000	58,000	58,000
DEPT TOTAL	(7100) - WATER TREATMENT PLANT	1,331,402	1,508,500	1,508,450	1,502,950	1,463,050	1,506,850	1,506,850	1,506,850

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7110) - DISTRIBUTION & COLLECT									
61-91-7110-121	SALARIES	467,578	472,000	487,000	487,000	460,000	526,000	526,000	526,000
61-91-7110-130	INSURANCE STIPEND	1,776	1,850	-	-	6,600	6,600	6,600	6,600
61-91-7110-181	FICA	36,257	35,750	37,350	37,350	36,000	36,000	36,000	36,000
61-91-7110-182	RETIREMENT	34,487	37,150	35,550	35,550	37,000	43,600	43,600	43,600
61-91-7110-183	HEALTH INSURANCE	81,214	83,250	85,000	85,000	85,000	78,000	78,000	78,000
61-91-7110-184	LIFE INSURANCE	422	500	500	500	500	500	500	500
61-91-7110-186	WORKER'S COMP INS	10,299	15,000	12,000	12,000	12,000	12,000	12,000	12,000
61-91-7110-187	DENTAL INSURANCE	6,898	7,200	7,200	7,200	7,200	7,200	7,200	7,200
61-91-7110-195	OPEB RETIREE HEALTH	57,680	35,000	35,000	35,000	35,000	35,000	35,000	35,000
61-91-7110-196	RETIREE HEALTH INSURANCE	3,953	7,000	12,700	12,700	21,700	26,000	26,000	26,000
61-91-7110-199	CONSULTING FEES	70	7,000	5,000	5,000	5,000	5,000	5,000	5,000
61-91-7110-200	SUPPLIES	206,788	207,000	225,000	225,000	210,000	235,000	235,000	235,000
61-91-7110-212	UNIFORMS	11,971	12,000	8,000	8,000	8,000	8,000	8,000	8,000
61-91-7110-251	GAS & OIL	14,670	25,000	20,000	20,000	15,000	20,000	20,000	20,000
61-91-7110-321	TELEPHONE	18,738	18,800	21,000	21,000	21,000	21,000	21,000	21,000

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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
61-91-7110-325	POSTAGE	22,954	23,000	23,000	23,000	23,000	23,000	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	18,177	18,200	18,000	18,000	18,000	18,000	18,000	18,000
61-91-7110-341	PRINTING	-	-	-	-	-	-	-	-
61-91-7110-351	BUILDING MAINTENANCE	25	25	-	-	-	-	-	-
61-91-7110-352	EQUIPMENT REPAIRS	46,301	77,000	77,000	77,000	50,000	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	3,084	3,355	4,000	4,000	4,000	4,000	4,000	4,000
61-91-7110-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
61-91-7110-491	DUES/SUBSCRIPTIONS	3,450	6,150	3,150	3,150	3,150	3,150	3,150	3,150
61-91-7110-495	SAFETY	1,729	1,730	1,100	1,100	1,100	1,100	1,100	1,100
61-91-7110-499	MISCELLANEOUS	9,737	11,500	5,500	5,500	5,500	5,500	5,500	5,500
61-91-7110-500	CAPITAL EXPENSE	-	186,903	485,450	379,450	379,450	556,000	456,000	456,000
61-91-7110-596	SYSTEM MAINTENANCE	87,228	108,890	90,000	90,000	150,000	90,000	90,000	90,000
61-91-7110-599	MISCELLANEOUS EQUIPMENT	18,615	20,400	18,000	18,000	18,000	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
61-91-7110-731	ENTERPRISE VEHICLES LEASE	-	-	-	6,000	11,000	6,000	6,000	6,000

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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
61-91-7110-991	CONTINGENCY	-	-	12,000	12,000	-	66,000	66,000	66,000
DEPT TOTAL	(7110) - DISTRIBUTION & COLLECT	1,181,043	1,440,153	1,748,000	1,648,000	1,642,700	1,947,150	1,847,150	1,847,150

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7120) - WASTEWATER TREATMENT PLANT									
61-91-7120-121	SALARIES	406,351	406,400	412,000	412,000	405,000	415,000	415,000	415,000
61-91-7120-130	INSURANCE STIPEND	1,661	1,800	-	-	4,800	4,800	4,800	4,800
61-91-7120-181	FICA	29,901	30,500	31,500	31,500	31,500	32,000	32,000	32,000
61-91-7120-182	RETIREMENT	29,257	30,600	30,200	30,200	32,500	37,400	37,400	37,400
61-91-7120-183	HEALTH INSURANCE	62,012	62,300	68,500	68,500	60,000	65,000	65,000	65,000
61-91-7120-184	LIFE INSURANCE	339	400	400	400	400	400	400	400
61-91-7120-186	WORKER'S COMP INS	9,905	10,600	12,000	12,000	12,000	12,000	12,000	12,000
61-91-7120-187	DENTAL INSURANCE	6,009	6,050	5,500	5,500	5,500	5,500	5,500	5,500
61-91-7120-195	OPEB RETIREE HEALTH	47,193	25,000	25,000	25,000	25,000	25,000	25,000	25,000
61-91-7120-196	RETIREE HEALTH INSURANCE	70,035	71,000	82,600	82,600	55,000	52,000	52,000	52,000
61-91-7120-197	RETIREE DENTAL INSURANCE	(11)	-	-	-	-	-	-	-
61-91-7120-199	CONSULTING FEES	60	500	500	500	500	500	500	500
61-91-7120-200	SUPPLIES	16,045	16,100	15,000	15,000	15,000	15,000	15,000	15,000
61-91-7120-203	CHEMICALS	32,418	51,500	60,000	60,000	50,000	60,000	60,000	60,000
61-91-7120-212	UNIFORMS	8,056	8,100	7,000	7,000	8,000	7,000	7,000	7,000

Fiscal Year 2019-20

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	2,511	3,000	3,000	3,000	3,000	3,000	3,000	3,000
61-91-7120-260	OFFICE	992	1,000	1,500	1,500	1,500	1,500	1,500	1,500
61-91-7120-298	HEAT EXCHANGER FUEL OIL	299	500	500	500	500	500	500	500
61-91-7120-299	PRE-TREATMENT	-	-	-	-	-	-	-	-
61-91-7120-321	TELEPHONE	12,672	14,000	13,100	13,100	13,000	13,100	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	3,383	3,400	1,500	1,500	3,000	1,500	1,500	1,500
61-91-7120-351	BUILDING MAINTENANCE	13,828	16,000	20,000	20,000	15,000	20,000	20,000	20,000
61-91-7120-352	EQUIPMENT REPAIRS	41,565	62,300	70,000	70,000	60,000	70,000	70,000	70,000
61-91-7120-395	TRAINING/BUSINESS	774	2,000	4,000	4,000	2,000	4,000	4,000	4,000
61-91-7120-396	CHEMICAL ANALYSIS	16,308	20,800	20,800	20,800	17,000	20,800	20,800	20,800
61-91-7120-397	SLUDGE REMOVAL	219,601	240,200	210,000	210,000	210,000	210,000	210,000	210,000
61-91-7120-439	EQUIPMENT RENTAL/LEASE	755	1,000	1,000	1,000	1,000	1,000	1,000	1,000
61-91-7120-450	PROPERTY & CASUALTY INS	-	-	-	-	-	-	-	-
61-91-7120-491	DUES/SUBSCRIPTIONS	7,155	7,200	7,000	7,000	7,000	7,000	7,000	7,000
61-91-7120-499	MISCELLANEOUS	3,064	3,250	3,000	3,000	3,000	3,000	3,000	3,000
61-91-7120-500	CAPITAL EXPENSE	-	114,750	125,000	125,000	125,000	115,000	115,000	115,000

Fiscal Year 2019-20

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	27,481	10,900	8,000	8,000	8,000	8,000	8,000	8,000
61-91-7120-629	WATER SERVICE CONTRACT	15,946	17,500	17,000	17,000	17,000	17,000	17,000	17,000
61-91-7120-731	ENTERPRISE VEHICLES LEASE	-	-	-	5,500	15,100	5,500	5,500	5,500
61-91-7120-991	CONTINGENCY	-	-	11,000	11,000	-	57,000	57,000	57,000
DEPT TOTAL	(7120) - WASTEWATER TREATMENT	1,363,566	1,516,650	1,544,600	1,550,100	1,484,300	1,567,500	1,567,500	1,567,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7130) - WATER & SEWER INTANGIBLE									
61-91-7130-193	HEALTH ADMIN COST	9,998	11,600	10,000	10,000	10,000	10,000	10,000	10,000
61-91-7130-399	CREDIT CARD EXPENSE	6,639	7,000	7,000	7,000	7,000	7,000	7,000	7,000
61-91-7130-450	PROPERTY & CASUALTY INS	38,513	47,000	67,000	67,000	64,000	65,000	65,000	65,000
61-91-7130-459	BOND REFUNDING EXPENSE	-	-	-	-	-	-	-	-
61-91-7130-460	DEPRECIATION EXPENSE	1,620,810	-	-	-	-	-	-	-
61-91-7130-492	BAD DEBT EXPENSE	94,838	95,000	75,000	75,000	75,000	75,000	75,000	75,000
61-91-7130-497	DIRECT SERVICE ALLOCATIONS	17	-	-	-	-	-	-	-
61-91-7130-498	ENTERPRISE ADMINISTRATION	500,000	500,000	500,000	500,000	500,000	700,000	700,000	700,000
61-91-7130-499	MISCELLANEOUS	-	400	400	400	400	400	400	400
61-91-7130-710	2015 REVENUE BOND PRINCIPAL	-	1,567,000	1,596,000	1,596,000	1,596,000	1,618,000	1,618,000	1,618,000
61-91-7130-711	2017 LOAN PRINCIPAL-WATER	-	-	79,365	79,365	-	-	-	-
61-91-7130-712	2017 LOAN PRINCIPAL-SEWER	-	-	619,708	619,708	714,000	728,000	728,000	728,000
61-91-7130-714	2017 REFUND PRINCIPAL	-	697,000	-	-	-	-	-	-
61-91-7130-720	2015 REVENUE BOND INTEREST	101,672	106,062	80,207	80,207	80,207	53,873	53,873	53,873
61-91-7130-721	2000 LOAN INTEREST-WATER	-	-	7,032	7,032	-	-	-	-
61-91-7130-722	2017 LOAN INTEREST-SEWER	-	-	94,182	94,182	56,580	56,580	56,580	56,580

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7200) - ELECTRIC DEPT									
63-93-7200-121	SALARIES	361,062	361,100	462,000	462,000	462,000	462,000	462,000	462,000
63-93-7200-126	PART-TIME SALARIES	-	-	5,000	5,000	6,400	6,400	6,400	6,400
63-93-7200-130	INSURANCE STIPEND	1,476	1,700	-	-	-	-	-	-
63-93-7200-181	FICA	26,836	26,900	35,725	35,725	35,725	36,000	36,000	36,000
63-93-7200-182	RETIREMENT	26,194	27,800	34,000	34,000	34,000	42,000	42,000	42,000
63-93-7200-183	HEALTH INSURANCE	58,511	59,000	80,000	80,000	70,000	70,000	70,000	70,000
63-93-7200-184	LIFE INSURANCE	315	360	360	360	360	400	400	400
63-93-7200-186	WORKER'S COMP INS	6,658	8,000	8,000	8,000	8,000	8,000	8,000	8,000
63-93-7200-187	DENTAL INSURANCE	5,640	5,700	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	1,000
63-93-7200-193	HEALTH ADMIN COST	-	500	500	500	500	500	500	500
63-93-7200-195	OPEB RETIREE HEALTH	19,465	6,000	6,000	6,000	6,000	6,000	6,000	6,000
63-93-7200-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
63-93-7200-199	CONSULTING FEES	4,463	10,000	10,000	10,000	10,000	10,000	10,000	10,000
63-93-7200-200	SUPPLIES	74,906	75,000	75,000	75,000	75,000	75,000	75,000	75,000
63-93-7200-212	UNIFORMS	7,337	7,400	8,000	8,000	8,000	8,500	8,500	8,500

Fiscal Year 2019-20

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
63-93-7200-251	GAS & OIL	9,153	9,200	8,500	8,500	8,500	11,000	11,000	11,000
63-93-7200-321	TELEPHONE	12,956	14,000	13,000	13,000	13,500	15,500	15,500	15,500
63-93-7200-330	POWER SECURE EXPENSES	47,677	53,000	55,000	55,000	55,000	55,000	55,000	55,000
63-93-7200-331	ELECTRICITY	5,772,554	5,773,000	5,593,000	5,203,000	5,375,000	5,375,000	5,375,000	5,375,000
63-93-7200-332	ELECTRICITY-REPS CHARGES	38,011	38,100	38,000	38,000	38,000	38,000	38,000	38,000
63-93-7200-337	SALES TAX DISTRIBUTION	28,403	29,000	-	-	-	-	-	-
63-93-7200-338	STREET LIGHTING	86,275	88,000	80,000	80,000	80,000	85,000	85,000	85,000
63-93-7200-341	PRINTING	-	-	-	-	-	-	-	-
63-93-7200-351	BUILDING MAINTENANCE	4,807	9,000	24,000	24,000	24,000	66,000	66,000	66,000
63-93-7200-352	EQUIPMENT REPAIRS	20,709	20,800	8,000	8,000	8,000	8,000	8,000	8,000
63-93-7200-390	METER TESTING	19,812	19,900	10,000	10,000	10,000	10,000	10,000	10,000
63-93-7200-395	TRAINING/BUSINESS	-	1,000	3,000	3,000	3,000	3,000	3,000	3,000
63-93-7200-399	CREDIT CARD EXPENSE	7,623	9,000	9,000	9,000	9,000	9,000	9,000	9,000
63-93-7200-439	EQUIPMENT RENTAL/LEASE	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
63-93-7200-450	PROPERTY & CASUALTY INS	13,411	20,379	27,400	27,400	27,400	27,400	27,400	27,400
63-93-7200-460	DEPRECIATION EXPENSE	145,580	-	-	-	-	-	-	-
63-93-7200-489	ELECTRICITIES DUES	7,256	7,300	7,300	7,300	7,300	7,300	7,300	7,300

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-492	BAD DEBT EXPENSE	27,312	45,000	55,000	55,000	55,000	55,000	55,000	55,000
63-93-7200-497	DIRECT SERVICE ALLOCATIONS	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500
63-93-7200-498	ENTERPRISE ADMINISTRATION	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
63-93-7200-499	MISCELLANEOUS	6,276	10,000	10,000	10,000	10,000	10,000	10,000	10,000
63-93-7200-500	CAPITAL EXPENSE	-	461,583	37,000	37,000	37,000	357,000	637,000	637,000
63-93-7200-505	CAPITAL POLICE BUILDING	-	-	-	541,000	-	-	-	-
63-93-7200-505	LOAN TO GENERAL FUND	-	1,000,000	-	300,000	300,000	-	-	-
63-93-7200-596	SYSTEM MAINTENANCE	132,604	155,000	197,500	197,500	150,000	197,500	197,500	197,500
63-93-7200-599	MISCELLANEOUS EQUIPMENT	(18,769)	8,000	10,000	10,000	10,000	10,000	10,000	10,000
63-93-7200-640	CONTRIB RESERV RATE STABILZ	25,000	25,000	25,000	25,000	-	25,000	25,000	25,000
63-93-7200-950	INVENTORY CHANGE	6,940	-	-	-	-	-	-	-
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	-	-	98,104	488,104	-	150,975	50,975	50,975
FUND TOTAL	(63) - ELECTRIC FUND	7,612,429	9,016,197	7,669,264	8,510,264	7,572,560	7,876,350	8,056,350	8,056,350
								8,056,350	8,056,350
GRAND TOTAL	ALL FUNDS	25,910,700	30,482,967	27,735,740	29,790,443	28,013,082	29,877,729	29,036,999	29,036,999

2018-19 - CAPITAL OUTLAY - GENERAL FUND

(1)	<u>CITY MANAGER / CLERK</u>	
	OFFICE EQUIPMENT	\$3,000.00
(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>	
	K 9 PROGRAM	\$17,000.00
	NEW SERVER	\$18,000.00
	SECURITY CAMERAS	\$15,000.00
(6)	<u>FIRE</u>	
	THERMAL IMAGING CAMERA	\$2,850.00
	GEAR LOCKERS	\$2,000.00
	CAPTAINS DESK-CABINETS	\$2,500.00
	SURFACE PROS	\$3,750.00
	ICE MAKER STATION 2	\$2,100.00
	ENFORCER 10 PRESSURIZED CAF	\$5,000.00
	REPLACE 1200 HOSE LADDER 1	\$8,000.00
	HOSE RAMPS	\$1,500.00
	POWER INVERTERS	\$2,500.00
	DRONE UPDATES	\$2,900.00
	ENGINE 2 HYDRAULIC EQUIP	\$13,000.00
	LADDER 1 AND ENGINE 2 REPAIRS	\$20,000.00
(7)	<u>PUBLIC WORKS</u>	
	NONE	\$0.00

(8)	<u>STREET</u>	
	CMAQ SIDEWALK PROJECT	\$400,000.00
(9)	<u>EQUIPMENT SERVICES</u>	
	NONE	\$0.00
(10)	<u>SOLID WASTE</u>	
	AUTOMATED GARBAGE TRUCK	\$300,000.00
(11)	<u>GENERAL SERVICES</u>	
	NONE	\$0.00
(12)	<u>PLANNING</u>	
	NONE	\$0.00
(13)	<u>BUSINESS & COMMUNITY DEVELOPMENT</u>	
	COMPUTERS	\$2,000.00
(14)	<u>PARKS & RECREATION</u>	
	BETTY ROSS PARK PHASE 2	\$325,000.00
	GENERAL FUND CAPITAL	\$1,156,100.00

2018-19 - CAPITAL OUTLAY - POWELL BILL

(1) POWELL BILL

PAVING STREETS	\$175,000.00
STREET SWEEPER	<u>\$250,000.00</u>
POWELL BILL FUND TOTAL	\$425,000.00

2018-19 - CAPITAL OUTLAY - WATER & SEWER

(1) WATER TREATMENT PLANT

CHEMICAL TANK TOP	\$7,000.00
TANK & LINE WRAP	\$13,000.00
VALVE REPLACEMENT	\$30,000.00

(2) DISTRIBUTION & COLLECTION

GENERATOR CLARKS CREEK	\$50,000.00
VALVE INSERTION	\$27,000.00
WATER LINE REID STREET	\$70,000.00
HOYLE ST LIFT STATION	\$35,000.00
CUT IN TEE & VALVE	\$24,000.00
RHYNE MILL 150 LIFT STATION	\$250,000.00

(3) WASTEWATER TREATMENT PLANT

DRYING BEDS	\$25,000.00
AIR DIFFUSERS	\$15,000.00
DAF	\$75,000.00

WATER & SEWER FUND TOTAL	\$621,000.00
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2018-19 - CAPITAL OUTLAY - ELECTRIC

(1) ELECTRIC FUND

TRANSFORMERS	\$50,000.00
LINE TRUCK	\$280,000.00
SMART METERS	<u>\$300,000.00</u>
ELECTRIC FUND TOTAL	\$630,000.00

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	961,500,000	961,500,000	961,500,000	990,345,000	990,345,000
		Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
General Fund- Operations									
Revenue Categories									
Property Taxes- Current and Prior Year		4,707,049	4,801,000	4,870,000	5,370,000	5,370,000	5,370,000	5,528,648	5,528,648
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	3,060,000	3,060,000	3,060,000	3,060,000	3,060,000
Other Taxes		26,200	26,200	31,700	32,170	32,170	32,170	32,170	32,170
Permits and Fees		10,000	74,000	99,500	43,500	43,500	43,500	43,500	43,500
Franchise Tax		820,000	820,000	850,000	855,000	855,000	855,000	855,000	855,000
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	6,000	6,000	6,000	6,000	6,000
DMV Tax		160,000	120,000	150,000	150,000	120,000	120,000	120,000	120,000
Sales and Services		43,000	43,000	43,000	20,000	20,000	20,000	20,000	20,000
Investment Income		2,000	3,000	20,000	30,000	30,000	30,000	30,000	30,000
ABC Revenues		90,000	90,000	60,000	110,000	110,000	110,000	110,000	110,000
Recreation Revenues		108,800	108,800	108,800	125,000	125,000	125,000	125,000	125,000
Capital Contributions		130,200	-	55,000	-	-	-	-	-
Other Sources		147,500	130,200	94,500	127,330	127,330	127,330	127,330	127,330
Grants		610,980	600,000	1,432,703	1,000,000	-	-	-	-
Miscellaneous		60,000	120,000	64,000	49,934	49,934	49,934	49,934	49,934
Issuance of Debt		536,867	353,655	275,000	300,000	-	-	-	-
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	810,770	-	-	-	-	-
Total Operating Revenue		12,028,369	11,619,882	12,410,639	11,818,700	10,488,700	10,488,700	10,647,348	10,647,348
Expenditure Categories									
Salaries and Wages	100-179	5,701,767	5,671,823	5,680,233	5,802,900	5,802,900	5,802,900	5,802,900	5,802,900
Health Benefits	180's	1,369,139	1,340,547	1,444,692	1,266,500	1,266,500	1,266,500	1,266,500	1,266,500
Other Benefits	180's	1,151,224	1,090,127	1,058,114	1,192,475	1,192,475	1,192,475	1,192,475	1,192,475
Professional Services	190	196,750	182,050	250,550	189,050	189,050	189,050	189,050	189,050
Supplies and Materials	200	531,550	468,600	426,485	408,300	408,300	408,300	408,300	408,300
Current Obligations and Services	300	773,837	734,876	1,071,009	1,098,963	1,098,963	1,098,963	1,098,963	1,098,963
Fixed Charges and Other Services	400	399,032	365,320	339,000	417,670	417,670	417,670	417,670	417,670
Contra Administration	400	(1,149,552)	(1,100,000)	(1,100,000)	(1,293,110)	(1,293,110)	(1,293,110)	(1,293,110)	(1,293,110)
Capital Outlay	500	1,470,140	1,311,738	1,671,600	1,118,000	650,000	813,000	173,000	293,000
Misc. Equipment, Other	591-599	334,940	209,500	703,600	214,500	214,500	214,500	214,500	214,500
Contracts, Grants, Subsidies & Allocations	600	674,007	760,777	703,400	654,400	654,400	654,400	654,400	654,400
Debt Service	700	425,535	463,524	550,954	565,052	238,357	168,415	14,924	14,924
Contingency/Reserve	700	150,000	121,000	109,002	184,000	184,000	184,000	184,000	184,000
Total General Fund		12,028,369	11,619,882	12,410,639	11,818,700	11,024,005	11,117,063	10,323,572	10,443,572
(Funding GAP) or Surplus		-	-	-	(535,305)	(628,363)	(628,363)	323,776	203,776
One cents Equivalent		82,573	83,403	86,773	96,150	96,150	96,150	99,035	99,035
Property Tax Increase Needed	Cents	-	-	-	5.6	6.5	(3.3)	(2.1)	(2.1)

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

	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Powell Bill								
Revenue Categories								
Powell Bill Allocation- State	311,000	311,000	311,000	304,000	304,000	304,000	304,000	304,000
Grants	-	-	-	-	-	-	-	-
Investment Income	300	300	300	4,000	4,000	4,000	4,000	4,000
Fund Balance Appropriated	617,947	346,381	204,700	237,000	237,000	237,000	237,000	237,000
Total Operating Revenue	929,247	657,681	516,000	545,000	545,000	545,000	545,000	545,000
Expenditure Categories								
Improvement- Intersection	111,736	111,736	-	-	-	-	-	-
Improvement- Downtown	321,211	47,000	50,000	-	-	-	-	-
Capital-	-	-	135,000	250,000	-	-	-	-
First Federal Park	100,000	100,000	-	-	-	-	-	-
Culvert Repairs	85,000	85,000	75,000	-	-	-	-	-
Powell Bill Streets	211,300	213,945	211,000	175,000	175,000	175,000	175,000	175,000
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	591,000	545,000	295,000	295,000	295,000	295,000
Revenues Limited to State Allocations and Grants-	-	-	75,000	-	(250,000)	(250,000)	(250,000)	(250,000)
Enterprise- Water & Sewer								
Revenue Categories								
Charges for Water	3,220,000	3,140,000	3,290,000	3,460,000	3,460,000	3,460,000	3,460,000	3,460,000
Charges for Sewer	4,400,000	4,100,000	4,150,000	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
Connection Charges	24,000	24,000	27,000	27,000	27,000	27,000	27,000	27,000
Capital Contributions	-	-	280,000	-	-	-	-	-
Investment Income	5,500	10,000	45,000	55,000	55,000	55,000	55,000	55,000
Operating Revenues	216,825	175,995	204,950	204,949	204,949	204,949	204,949	204,949
Other Financing Sources	286,000	526,653	281,590	570,000	570,000	570,000	570,000	570,000
Total Operating Revenue	8,152,325	7,976,648	8,278,540	8,616,949	8,616,949	8,616,949	8,616,949	8,616,949
Expenditure Categories								
Salaries and Wages	1,299,080	1,298,000	1,334,000	1,402,400	1,402,400	1,402,400	1,402,400	1,402,400
Health Benefits	373,758	433,300	478,200	426,000	426,000	426,000	426,000	426,000
Other Benefits	276,841	259,650	267,300	285,000	285,000	285,000	285,000	285,000
Professional Services	190	40,000	6,500	6,500	6,500	6,500	6,500	6,500
Supplies and Materials	511,525	452,900	486,400	496,400	496,400	496,400	496,400	496,400
Current Obligations and Services	1,320,400	1,214,650	1,148,300	1,173,300	1,173,300	1,173,300	1,173,300	1,173,300
Fixed Charges and Other Services	203,069	177,550	175,600	173,600	173,600	173,600	173,600	173,600
Contra Administration	675,000	500,000	500,000	700,000	700,000	700,000	700,000	700,000
Capital Outlay	286,000	428,653	628,450	621,000	165,000	615,000	215,000	250,000
Misc. Equipment, Other	247,600	190,000	133,000	131,000	131,000	131,000	131,000	131,000
Contracts, Grants, Subsidies & Allocations	159,500	152,500	152,500	152,500	152,500	152,500	152,500	152,500
Debt Service	2,474,259	2,475,849	2,555,194	2,475,153	2,476,962	2,475,153	2,475,153	2,475,153
Pilot Expense	379,921	379,096	413,096	574,096	574,096	574,096	574,096	574,096
Total Operating Expense	8,246,953	7,976,648	8,278,540	8,616,949	8,162,758	6,849,686	6,449,586	5,770,796
(Funding GAP) or Surplus	(94,628)	-	-	-	454,191	1,767,263	2,167,363	2,846,153
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

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	1,487,954	1,582,632	888,357	981,415	187,924	307,924		
Revenue Bonds	-	-	-	-	-	-	-	-		
Capital Contributions	-	-	-	-	-	-	-	-		
Revolving Loans	-	-	-	-	-	-	-	-		
Fund Balance	981,535	1,348,397	1,487,954	1,582,632	888,357	981,415	187,924	307,924		
Capital Expenses										
City Manager/Clerk	5,000	4,000	4,000	3,000	3,000	3,000	3,000	3,000		
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	50,000	25,000	25,000	25,000	175,000		
Fire	127,000	60,000	44,400	70,000	60,000	60,000	60,000	60,000		
Public Works	-	-	-	-	-	-	-	-		
Street	142,000	447,873	444,000	400,000	142,000	-	-	-		
Equipment Services	35,000	5,000	-	-	35,000	5,000	5,000	5,000		
Solid Waste	-	-	275,000	300,000	300,000	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	325,000	40,000	110,000	70,000	40,000		
Debt Service	425,535	463,524	550,954	424,632	238,357	168,415	14,924	14,924		
	981,535	1,348,397	1,487,954	1,582,632	888,357	981,415	187,924	307,924		
Debt Service Levy- Cents	5.2	5.6	6.3	4.4	2.5	1.8	0.2	0.2		
Tax Rate Levy Portion	6.7	10.6	10.8	12.0	6.8	8.5	1.7	3.0		

GLOSSARY OF TERMS

- ** ABC Law Enforcement:** By contract with the ABC Board, the Lincoln 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 Lincoln 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.
- ** 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.

GLOSSARY OF TERMS

**** 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.

**** 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.

GLOSSARY OF TERMS

- ** 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.
- ** 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.
- ** 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.

GLOSSARY OF TERMS

**** 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.

**** 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.