

**29,518,391 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](mailto:szickefoose@lincolntonnc.org)  
**CITY CLERK**  
Daphne Ingram  
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**CITY ATTORNEY**  
Thomas J. Wilson, Jr.

**May 7, 2020**

**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 2020-21. The budget includes five major funds, and totals \$30,500,391.

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, 2020. City Council may have as many budget work sessions as they choose leading up to the July 1<sup>st</sup> deadline.

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

The COVID-19 Pandemic has created predictability concerns for revenue projections. As a result, I have reduced revenue estimates for utilities and taxes accordingly. Fund Balance appropriations have increased where necessary to have a balanced budget. In addition, I am suggesting delaying the implementation of the Pay & Class Study as well as all non-essential purchases, including capital projects, until January, 2021.

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**I. GENERAL FUND**

The proposed General Fund budget is \$11,728,091. 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 3.5%. I am recommending that the tax rate remain at 56 cents.

The current fiscal year budget estimated sales tax revenue to be \$3,060,000. This is a four percent increase over the prior year. Due to COVID-19, I suggest that we adjust the projection to \$2,885,000. 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 appropriates \$405,000 from the General Fund fund balance. This is for new furniture in the Police building and to fund other departmental capital items. The City still maintains an adequate fund balance percentage.

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. The cost to implement this for the general fund is \$163,180.

The capital items recommended in the budget total \$933,000. The 321 Sidewalk project makes up \$400,000 of this amount and is funded through state grants. 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 \$164,000. The resulting budget is a compromise between adjusting line items for requested additional needs versus determined actual needs.

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## **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 \$305,000. These funds will be used to continue our traditional street and sidewalk repairs. There will remain approximately \$200,000 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 \$9,606,950. 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 \$84,150, of which \$79,450 is from employee benefits. One time capital expenditures will be paid for from the healthy water and sewer fund balance. Revenues are expected to decrease 10-15 percent to due COVID-19 impacts. The County is installing a new water line from our water plant that will supply the western part of their service area and provide additional revenue.

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 \$5,000,000 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.

The total proposed Electric Fund is \$7,888,350. The projected fund balance is \$1,800,000, or 24% 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

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increase. Based on this, we have a five percent cushion before an adjustment would be mandated. This will be the sixth 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 \$120,000, transformers for \$50,000 and system maintenance at \$300,000. The cost to implement the pay and class study is \$16,350.

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. BOGER CITY FIRE DISTRICT FUND**

The Boger City Volunteer fire Department submitted a request to City Council to merge their operation into the City's Fire Department. The Boger City Fire District generates \$972,000 in revenue annually. Under the new arrangement, the County would contract with the City to provide fire protection services for that district. City Council approved moving forward with this plan pending State and County approval. The merger would be in a temporary status for one fiscal year, upon which, all property and titles would be conveyed to the City.

## **VII. 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.

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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.

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.

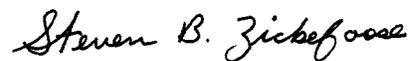
In conclusion, I am recommending a \$30,500,391 operating budget for fiscal year 2020-21 for the City of Lincolnton. This is less than 2019-20 due to major capital projects that were in last year's budget and reductions to the operating expenses in the general fund and enterprise funds.

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**

## 2020-21 CMO Recommendations/Highlights

### General Fund \$11,728,091

- No tax rate increase
- New Revenue- Property Tax- \$190,000
- Zero Based Cuts- \$163,995
- Using \$130,000 Fund Balance for Police Building Furniture/Monitors/Equipment
- Using \$275,000 Fund Balance due to COVID-19 Sales Tax Impact
- Implement Salary Study – Phase 3- \$163,181; **Propose effective with 1<sup>st</sup> January Payroll**
- Retirement cost increase by State- \$44,225
- Health Insurance Increase- \$54,100
- Insurance Stipend- \$17,800
- Replace 8 Police vehicles- Enterprise
- Improve Downtown Security Camera System
- Allot \$35,750 to Fire Department for Capital- **Freeze**
- Allot \$10,000 to Fire Department for Misc. Equipment- **Freeze**
- Allot \$25,000 to Fire Department for Building Needs
- Purchase New Knuckleboom- \$175,000- **Freeze**
- Providing year five funding for DDA administrative position- \$42,000
- Increase Parks & Recreation Sports Programs- \$5,000
- Increase Parks & Recreation Trail Maintenance- \$5,500
- Rail Trail Landscaping Fund- \$10,000
- Rail Trail Security Cameras- \$12,000- **Freeze**
- Pool Fencing- \$8,000- **Freeze**
- \$150,000 from NCMVT for street paving/sidewalks
- Fund Balance Available \$2.7M = 25%

### Water and Sewer Fund \$9,606,950

- No rate increase
- Implement Salary Study – Admin- \$4,700; **Propose effective with 1<sup>st</sup> January Payroll**
- Retirement Cost Increase by State- \$30,450
- Health Insurance Increase- \$4,000
- Retiree Health Insurance Increase- \$45,000
- Water Plant High Service VFD Repairs- \$120,000- **Freeze**
- Water Plant Roof- 120,000- **Freeze**
- Water Plant Equipment- \$135,000- **Freeze**
- Valve Replacements- \$30,000- **Freeze**
- Lee Ave Water Tank Rehab- \$37,500
- D&C Inspection Camera- \$72,000
- D&C Lift Station Generator- \$65,000- **Freeze**
- D&C Water Line Fairway Lane- \$10,000
- D&C Hot Tap Valves in Town- 28,000
- D&C Backhoe- \$150,000- **Freeze**
- DAF at Wastewater Plant \$75,000- **Freeze**
- WWTP Digester # 3 Lid- \$50,000- **Freeze**
- WWTP Road Repair at Plant- \$35,000- **Freeze**
- WWTP Flow Meters- \$15,000
- WWTP Roof Repairs- \$25,000- **Freeze**
- Using \$500,000 Fund Balance due to revenue loss from COVID-19: \$960,000 for Capital
- Fund Balance Available \$5M = 100%

## 2020-21 CMO Recommendations/Highlights

### **Electric Fund \$7,888,350**

- No increase in rates
- Using \$100,000 Fund Balance for Capital Expenses
- Implement Salary Study - \$16,350- ***Propose effective with 1<sup>st</sup> January Payroll***
- Retirement Cost Increase by State- \$5,000
- Retiree Health Insurance Increase- \$29,000
- Insurance Stipend- \$5,000
- Smart Meters \$120,000
- Spare Transformers \$50,000
- Building Maintenance- \$60,000
- System Maintenance Increase- \$102,500
- Welcome Center Renovations- \$85,000
- Complete Water Street Restaurant- \$325,000
- Reserve for Downtown Development Project- \$200,000- ***Freeze***
- Fund Balance Available \$1.8M = 24%

### **Powell Bill Fund \$305,000**

- Paving of City Streets- \$140,000
- Maintenance of City Streets- \$120,000
- Capital Projects- \$45,000
- Fund Balance Available \$200,000 = 66%

### **Boger City Fire District Fund \$972,000**

- Salaries & Benefits- \$692,300
- Operational Costs- \$129,700
- Capital- \$150,000

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## BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR  
FISCAL YEAR 2020-2021 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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 248,220
Human Resources	317,020
Finance	158,230
General Expense	1,280,731
General Debt Service	334,757
Police	3,400,120
Fire	2,234,100
Public Works	45,660
Street	1,134,825
Equipment Services	211,770
Solid Waste	692,375
Plannin/Zoning	508,420
Bus & Comm. Dev	123,200
Recreation	1,038,663
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	\$ 11,728,091

**SECTION 2.**

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

AD VALOREM LEVY	\$ 5,040,000
PRIOR YEAR TAXES	80,000
NC VEHICLE TAX SYSTEM (NCVTS)	415,000
NCVTS-LICENSE FEE	150,000
DISCOUNT ON TAXES	(52,000)
INTEREST ON TAXES	25,000
LEASE/RENTAL VEHICLE TAX	20,000
LOCAL SALES & USE TAX	3,160,000
FEDERAL GRANTS-FEMA	200,000
PILOT-HOUSING AUTHORITY	22,470
STATE GRANTS	400,000
CONTROLLED SUBSTANCE TAX	4,500
FIREFIGHTERS RELIEF FUND TAX	5,200
ALCOHOL/BEVERAGE TAX	44,000
FRANCHISE TAX	855,000
SOLID WASTE DISPOSAL TAX	6,000
PILOT-WATER & SEWER	389,222
PILOT-ELECTRIC	30,465
SRO REIMBURSEMENT	125,000
CEMETERY LOT SALES	20,000
OFFICERS FEES	3,000
PARKING VIOLATIONS	5,000
ZONING DEPARTMENT FEES	10,000
ONLINE CONVENIENCE FEES	25,000
FIRE DEPARTMENT FEES	500
REC-ADMISSION & CONCESSION	40,000
REC-REGISTRATION & ENTRY FEES	65,000
REC-VENDING MACHINE INCOME	1,000
REC-RENTAL FEES	9,000
REC-EVENT FEE	3,000
REC-MISCELLANEOUS REVENUE	1,800
INTEREST-GENERAL FUND	30,000
SALE OF CAPITAL ASSETS- GF	10,000
MISCELLANEOUS REVENUE- GF	4,000
SALES OF PERSONAL ASSETS	2,500
ABC REVENUE	80,000
ABC LAW ENFORCEMENT	30,000
MISCELLANEOUS OTHER REVENUE	27,434
WEX-FUEL REBATES	3,000
JULY 4TH DONATIONS/OTHER	13,000
LOAN PROCEEDS	175,000
REIMB FROM POWELL BILL	120,000
APPROPRIATION FROM FUND BALANCE- GF	130,000
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	\$ 11,728,091

**SECTION 3.** The following amounts are hereby appropriated in the Boger City Fire District Fund for the operation of the City government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for this City:

Boger City Fire Tax	<u>\$ 972,000</u>
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**SECTION 4.** It is estimated that the following revenues will be available in the Boger City Fire District Tax Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Fire District Tax	\$ 968,000
Investment Income	1,000
Sales Tax/Grants	3,000
Fund Balance Appropriated	-
	<u>\$ 972,000</u>

**SECTION 5.** The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021 in accordance with the chart of accounts heretofore approved for the City:

POWELL BILL COSTRUCTION/OTHER	<u>\$ 305,000</u>
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**SECTION 6.** It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

POWELL BILL ALLOCATION	\$ 304,000
GRANTS	\$ -
INVESTMENT INCOME	1,000
FUND BALANCE APPROPRIATED	-
	<u>\$ 305,000</u>

**SECTION 7.** 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, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore approved for the City:

WATER TREATMENT PLANT	\$ 1,972,500
DISTRIBUTION AND COLLECTION	1,762,400
WASTEWATER TREATMENT PLANT	1,625,000
WATER AND SEWER INTANGIBLES	4,247,050
	<u>\$ 9,606,950</u>

**SECTION 8.** It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

INVESTMENT INCOME	\$ 55,000
CHARGES FOR SERVICE - WATER	3,620,000
CHARGES FOR SERVICE - SEWER	4,480,000
CONNECTION CHARGES	27,000
CAPITAL CONTRIBUTIONS	-
LOAN PROCEEDS	150,000
OTHER OPERATING REVENUES	314,950
OTHER FINANCING SOURCES	960,000
	<u>\$ 9,606,950</u>

**SECTION 9.** The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2021 and ending June 30, 2021, in accordance with the chart of accounts heretofore approved for the City:

Electric Operations	<u>\$ 7,888,350</u>
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**SECTION 10.** 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	6,900,000
ELECTRIC MUNICIPAL OPERATIONS	550,000
OTHER OPERATING REVENUE	323,350
OTHER FINANCING SOURCES	100,000
	<u>\$ 7,888,350</u>

**SECTION 11.** 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, 2020 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 \$ 1,074,100,000 and an estimated rate of collection of 98.37%.

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

There is hereby levied a tax rate by the County of twelve and 1/2 cents (\$.1250) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2020 for the purpose of raising the revenue listed as "Boger City Fire District Taxes" in Section 3 of this ordinance.

**SECTION 12.** Electric Rates No Increase.

**SECTION 13.** Water & Sewer Rates No Increase.

**SECTION 14.** 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 15.** 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	\$ 30,500,391
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Adopted this 4th day of June, 2020

Attest:

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Daphne Ingram  
City Clerk

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Edward L Hatley  
Mayor



Lincolnton, NC

# PROPOSED BUDGET REVENUES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 10 - General Fund</b>				
10-3100-00000	AD VALOREM LEVY	4,850,000.00	5,040,000.00	5,040,000.00
10-3110-00000	PRIOR YEAR TAXES	80,000.00	80,000.00	80,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	415,000.00	415,000.00	415,000.00
10-3116-00000	NCVTS-LICENSE FEE	150,000.00	150,000.00	150,000.00
10-3120-00000	DISCOUNT ON TAXES	-52,000.00	-52,000.00	-52,000.00
10-3130-00000	INTEREST ON TAXES	25,000.00	25,000.00	25,000.00
10-3200-00000	LEASE/RENTAL VEHICLE TAX	20,000.00	20,000.00	20,000.00
10-3230-00000	LOCAL SALES & USE TAX	3,060,000.00	3,160,000.00	2,885,000.00
10-3301-00200	FEDERAL GRANTS-FEMA	275,000.00	200,000.00	200,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	22,470.00	22,470.00	22,470.00
10-3315-00000	STATE GRANTS	400,000.00	400,000.00	400,000.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	4,500.00	4,500.00	4,500.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	5,200.00	5,200.00	5,200.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	44,000.00	44,000.00	44,000.00
10-3324-00000	FRANCHISE TAX	855,000.00	855,000.00	855,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	6,000.00	6,000.00	6,000.00
10-3331-00000	PILOT-WATER & SEWER	379,096.00	389,222.00	389,222.00
10-3332-00000	PILOT-ELECTRIC	26,200.00	30,465.00	30,465.00
10-3336-00000	SRO REIMBURSEMENT	125,000.00	125,000.00	125,000.00
10-3340-00000	CEMETERY LOT SALES	20,000.00	20,000.00	20,000.00
10-3342-00000	OFFICERS FEES	3,000.00	3,000.00	3,000.00
10-3346-00000	PARKING VIOLATIONS	5,000.00	5,000.00	5,000.00
10-3352-00000	ZONING DEPARTMENT FEES	10,000.00	10,000.00	10,000.00
10-3355-00000	ONLINE CONVENIENCE FEES	25,000.00	25,000.00	25,000.00
10-3434-00000	FIRE DEPARTMENT FEES	500.00	500.00	500.00
10-3600-00000	REC-ADMISSION & CONCESSION	40,000.00	40,000.00	40,000.00
10-3610-00000	REC-REGISTRATION & ENTRY FEES	65,000.00	65,000.00	65,000.00
10-3620-00000	REC-VENDING MACHINE INCOME	1,000.00	1,000.00	1,000.00
10-3625-00000	REC-RENTAL FEES	9,000.00	9,000.00	9,000.00
10-3628-00000	REC-EVENT FEE	3,000.00	3,000.00	3,000.00
10-3630-00000	REC-MISCELLANEOUS REVENUE	1,800.00	1,800.00	1,800.00
10-3830-00000	INTEREST-GENERAL FUND	30,000.00	30,000.00	30,000.00
10-3835-00000	SALE OF CAPITAL ASSETS- GF	10,000.00	10,000.00	10,000.00
10-3836-00000	MISCELLANEOUS REVENUE- GF	4,000.00	4,000.00	4,000.00
10-3836-00003	SALES OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
10-3837-00000	ABC REVENUE	80,000.00	80,000.00	80,000.00
10-3838-00000	ABC LAW ENFORCEMENT	30,000.00	30,000.00	30,000.00
10-3840-00000	MISCELLANEOUS OTHER REVENUE	27,434.00	27,434.00	27,434.00
10-3843-00000	WEX-FUEL REBATES	3,000.00	3,000.00	3,000.00
10-3860-00000	JULY 4TH DONATIONS/OTHER	13,000.00	13,000.00	13,000.00
10-3910-00000	ISSUANCE OF DEBT- GF	550,000.00	0.00	0.00
10-3910-00001	LOAN PROCEEDS	0.00	175,000.00	175,000.00
10-3982-00000	REIMB FROM POWELL BILL	120,000.00	120,000.00	120,000.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE- GF	325,000.00	1,226,979.00	405,000.00
<b>Total Fund: 10 - General Fund:</b>		<b>12,068,700.00</b>	<b>12,825,070.00</b>	<b>11,728,091.00</b>
<b>Fund: 20 - Boger City Fire District</b>				
20-3113-00000	BOGER CITY FIRE TAX	0.00	0.00	968,000.00
20-3130-00000	INTEREST	0.00	0.00	1,000.00
20-3330-00000	GRANTS-OTHER	0.00	0.00	3,000.00
<b>Total Fund: 20 - Boger City Fire District:</b>		<b>0.00</b>	<b>0.00</b>	<b>972,000.00</b>

PROPOSED BUDGET REVENUES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 27 - Powell Bill Fund</b>				
27-3316-00000	POWELL BILL ALLOCATION	304,000.00	304,000.00	304,000.00
27-3831-00000	INTEREST-POWELL BILL	4,000.00	1,000.00	1,000.00
27-3992-00000	APPROPRIATION FROM FUND BALANCE- PB	237,000.00	0.00	0.00
<b>Total Fund: 27 - Powell Bill Fund:</b>		<b>545,000.00</b>	<b>305,000.00</b>	<b>305,000.00</b>
<b>Fund: 61 - Water and Sewer Fund</b>				
61-3235-00000	CONTRACTORS SALES TAX	4,000.00	4,000.00	4,000.00
61-3700-00000	WATER UTILITY	3,350,000.00	3,620,000.00	3,400,000.00
61-3701-00000	WATER-LINCOLN COUNTY	110,000.00	110,000.00	110,000.00
61-3704-00000	WATER CONNECTION CHARGES	15,000.00	15,000.00	15,000.00
61-3710-00000	SEWER UTILITY	4,300,000.00	4,480,000.00	4,200,000.00
61-3714-00000	SEWER CONNECTION CHARGES	12,000.00	12,000.00	12,000.00
61-3715-00000	WASTEWATER ANALYSIS	5,000.00	5,000.00	5,000.00
61-3747-00000	UTILITY RECEIVABLES	11,000.00	11,000.00	11,000.00
61-3750-00000	DEFAULT FEES WATER	50,000.00	50,000.00	50,000.00
61-3752-00000	LATE FEE CHARGES WATER	90,000.00	90,000.00	90,000.00
61-3754-00000	RETURNED CHECK FEE WATER	449.00	450.00	450.00
61-3832-00000	INTEREST- WATER/SEWER	55,000.00	55,000.00	55,000.00
61-3834-00000	RENTAL FEES	34,000.00	34,000.00	34,000.00
61-3839-00000	MISCELLANEOUS REVENUE- W/S	5,000.00	5,000.00	5,000.00
61-3844-00000	SALE OF CAPITAL ASSETS- W/S	3,000.00	3,000.00	3,000.00
61-3844-00003	SALES OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
61-3910-00001	LOAN PROCEEDS	0.00	150,000.00	150,000.00
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	2,275,010.00	1,283,850.00	1,460,000.00
<b>Total Fund: 61 - Water and Sewer Fund:</b>		<b>10,321,959.00</b>	<b>9,930,800.00</b>	<b>9,606,950.00</b>
<b>Fund: 63 - Electric Fund</b>				
63-3718-00000	ELECTRIC UTILITY-REPS	37,000.00	37,000.00	37,000.00
63-3719-00000	ELECTRIC UTILITY REPS-SPECIAL	600.00	600.00	600.00
63-3720-00000	ELECTRIC UTILITY	6,975,000.00	6,900,000.00	6,900,000.00
63-3721-00000	ELECTRIC UTILITY-SPECIAL RATE	22,000.00	22,000.00	22,000.00
63-3726-00000	ELECTRIC CURRENT/MUNICIP OPER	700,000.00	550,000.00	550,000.00
63-3728-00000	SECURITY LIGHT CHARGE	113,000.00	113,000.00	113,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	18,000.00	40,000.00	40,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	65,000.00	100,000.00	100,000.00
63-3755-00000	RETURNED CHECK FEE ELECTRIC	500.00	500.00	500.00
63-3833-00000	INTEREST- ELECTRIC	15,000.00	15,000.00	15,000.00
63-3841-00000	RENTAL FEES	250.00	250.00	250.00
63-3847-00000	MISCELLANEOUS REVENUE- ELECTRIC	490,752.00	10,000.00	10,000.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	1,450,000.00	0.00	100,000.00
<b>Total Fund: 63 - Electric Fund:</b>		<b>9,887,102.00</b>	<b>7,788,350.00</b>	<b>7,888,350.00</b>
<b>Report Total:</b>		<b>32,822,761.00</b>	<b>30,849,220.00</b>	<b>30,500,391.00</b>



Lincolnton, NC

# PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 10 - General Fund</b>				
<b>Department: 4110 - City Manager/Clerk</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4110-12100	SALARIES	225,000.00	245,000.00	245,000.00
10-4110-12600	PART-TIME SALARIES	55,000.00	10,000.00	10,000.00
10-4110-13000	INSURANCE STIPEND	0.00	600.00	600.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>280,000.00</b>	<b>255,600.00</b>	<b>255,600.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4110-18100	FICA	24,000.00	20,000.00	20,000.00
10-4110-18200	RETIREMENT	25,875.00	26,000.00	26,000.00
10-4110-18300	HEALTH INSURANCE	22,000.00	24,000.00	24,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	28,000.00	25,000.00	25,000.00
10-4110-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4110-18600	WORKERS COMP INS	700.00	700.00	700.00
10-4110-18700	DENTAL INSURANCE	3,300.00	3,300.00	3,300.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>104,075.00</b>	<b>99,200.00</b>	<b>99,200.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4110-26000	OFFICE	2,500.00	2,500.00	2,500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4110-32500	POSTAGE	100.00	100.00	100.00
10-4110-34100	PRINTING	500.00	500.00	500.00
10-4110-39500	TRAINING/BUSINESS	15,000.00	15,000.00	15,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>15,600.00</b>	<b>15,600.00</b>	<b>15,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4110-43900	EQUIPMENT RENTAL/LEASE	6,000.00	6,000.00	6,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-136,430.00	-136,430.00	-136,430.00
10-4110-49100	DUES/SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00
10-4110-49900	MISCELLANEOUS	250.00	250.00	250.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-128,680.00</b>	<b>-128,680.00</b>	<b>-128,680.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4110-50000	CAPITAL EXPENSE	3,000.00	3,000.00	3,000.00
10-4110-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>Total Department: 4110 - City Manager/Clerk:</b>		<b>277,495.00</b>	<b>248,220.00</b>	<b>248,220.00</b>
<b>Department: 4120 - Human Resources</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4120-12100	SALARIES	176,000.00	235,000.00	235,000.00
10-4120-12600	PART-TIME SALARIES	5,000.00	5,000.00	5,000.00
10-4120-13000	INSURANCE STIPEND	0.00	2,800.00	2,800.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>181,000.00</b>	<b>242,800.00</b>	<b>242,800.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4120-18100	FICA	14,000.00	18,500.00	18,500.00
10-4120-18200	RETIREMENT	16,100.00	24,000.00	24,000.00
10-4120-18300	HEALTH INSURANCE	29,000.00	29,000.00	29,000.00
10-4120-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4120-18600	WORKER'S COMP INS	1,200.00	1,200.00	1,200.00
10-4120-18700	DENTAL INSURANCE	2,600.00	2,600.00	2,600.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>63,100.00</b>	<b>75,500.00</b>	<b>75,500.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 190 - Professional Services</b>				
10-4120-19800	EAP PROGRAM	3,750.00	3,750.00	3,750.00
10-4120-19900	CONSULTING FEES/CONTRACTED SERVICES	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>5,250.00</b>	<b>5,250.00</b>	<b>5,250.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4120-26000	OFFICE	3,000.00	3,000.00	3,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4120-32500	POSTAGE	100.00	100.00	100.00
10-4120-34100	PRINTING	400.00	400.00	400.00
10-4120-39500	TRAINING/BUSINESS	4,700.00	4,700.00	4,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>5,200.00</b>	<b>5,200.00</b>	<b>4,500.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,000.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	9,000.00	14,679.00	15,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-51,780.00	-51,780.00	-51,780.00
10-4120-49100	DUES/SUBSCRIPTIONS	2,000.00	2,000.00	2,000.00
10-4120-49900	MISCELLANEOUS	250.00	250.00	250.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-37,530.00</b>	<b>-31,851.00</b>	<b>-31,530.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4120-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4120-67900	DRUG & ALCOHOL TESTING	7,000.00	7,000.00	7,000.00
10-4120-68400	EMPLOYEE RELATIONS	11,500.00	7,000.00	7,000.00
10-4120-68700	PUBLIC RELATIONS / WELLNESS	3,500.00	3,500.00	2,500.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>22,000.00</b>	<b>17,500.00</b>	<b>16,500.00</b>
<b>Total Department: 4120 - Human Resources:</b>		<b>243,020.00</b>	<b>318,399.00</b>	<b>317,020.00</b>
<b>Department: 4130 - Finance</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4130-12100	SALARIES	335,000.00	340,000.00	340,000.00
10-4130-12600	PART-TIME SALARIES	45,000.00	45,000.00	45,000.00
10-4130-13000	INSURANCE STIPEND	0.00	3,900.00	3,900.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>380,000.00</b>	<b>388,900.00</b>	<b>388,900.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4130-18100	FICA	29,000.00	30,200.00	30,200.00
10-4130-18200	RETIREMENT	31,000.00	34,500.00	34,500.00
10-4130-18300	HEALTH INSURANCE	51,000.00	50,000.00	50,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	32,000.00	28,000.00	28,000.00
10-4130-18400	LIFE INSURANCE	400.00	400.00	400.00
10-4130-18600	WORKER'S COMP INS	1,100.00	1,100.00	1,100.00
10-4130-18700	DENTAL INSURANCE	5,800.00	5,800.00	5,800.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>150,300.00</b>	<b>150,000.00</b>	<b>150,000.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
10-4130-19900	CONSULTING FEES/CONTRACTED SERVICES	20,000.00	20,000.00	20,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4130-20000	SUPPLIES	15,000.00	15,000.00	15,000.00
10-4130-26000	OFFICE	4,000.00	4,000.00	4,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>19,000.00</b>	<b>19,000.00</b>	<b>19,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4130-32500	POSTAGE	200.00	200.00	200.00
10-4130-34100	PRINTING	250.00	250.00	250.00

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
10-4130-39500	TRAINING/BUSINESS	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>1,450.00</b>	<b>1,450.00</b>	<b>1,450.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4130-43900	EQUIPMENT RENTAL/LEASE	6,500.00	6,500.00	6,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	34,000.00	34,000.00	34,000.00
10-4130-45000	PROPERTY & CASUALTY INS	1,720.00	1,720.00	1,720.00
10-4130-48000	CONTRA-ADMINISTRATION	-475,340.00	-475,340.00	-475,340.00
10-4130-49900	MISCELLANEOUS	500.00	500.00	500.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-432,620.00</b>	<b>-432,620.00</b>	<b>-432,620.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4130-50000	CAPITAL EXPENSE	10,000.00	10,000.00	10,000.00
10-4130-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>11,500.00</b>	<b>11,500.00</b>	<b>11,500.00</b>
<b>Total Department: 4130 - Finance:</b>		<b>149,630.00</b>	<b>158,230.00</b>	<b>158,230.00</b>
<b>Department: 4280 - General Expense</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4280-12700	MAYOR SALARY	8,100.00	8,538.00	8,100.00
10-4280-12800	ATTORNEY SALARY	16,100.00	16,100.00	16,100.00
10-4280-12900	COUNCIL SALARY	19,200.00	23,172.00	19,200.00
10-4280-13600	RETIREES ALLOWANCE	20,000.00	20,000.00	20,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>63,400.00</b>	<b>67,810.00</b>	<b>63,400.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4280-18100	FICA	2,200.00	2,675.00	2,200.00
10-4280-18500	UNEMPLOYMENT INSURANCE	10,000.00	10,000.00	10,000.00
10-4280-18600	WORKER'S COMP INS	100.00	100.00	100.00
10-4280-19300	HEALTH ADMIN COST	20,000.00	20,000.00	20,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>32,300.00</b>	<b>32,775.00</b>	<b>32,300.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
10-4280-19200	LEGAL	15,000.00	15,000.00	15,000.00
10-4280-19400	AUDITING	35,800.00	35,800.00	35,800.00
10-4280-19900	CONSULTING FEES/CONTRACTED SERVICES	53,000.00	53,000.00	53,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>103,800.00</b>	<b>103,800.00</b>	<b>103,800.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4280-32100	TELEPHONE	176,900.00	176,900.00	176,900.00
10-4280-32500	POSTAGE	5,000.00	5,000.00	5,000.00
10-4280-33100	ELECTRICITY	29,500.00	29,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	1,500.00	1,500.00	1,500.00
10-4280-35100	BUILDING MAINTENANCE	32,000.00	32,000.00	32,000.00
10-4280-37000	ADVERTISING	8,000.00	8,000.00	8,000.00
10-4280-39500	TRAINING/BUSINESS	4,000.00	4,000.00	4,000.00
10-4280-39800	ONLINE PAYMENTS	70,000.00	70,000.00	70,000.00
10-4280-39900	CREDIT CARD EXPENSE	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>328,400.00</b>	<b>328,400.00</b>	<b>323,400.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4280-45000	PROPERTY & CASUALTY INS	158,000.00	158,000.00	158,000.00
10-4280-48000	CONTRA-ADMINISTRATION	-218,960.00	-218,960.00	-218,960.00
10-4280-49000	LEAGUE OF MUNICIPAL DUES	11,000.00	11,000.00	11,000.00
10-4280-49100	DUES/SUBSCRIPTIONS	7,400.00	7,400.00	7,400.00
10-4280-49900	MISCELLANEOUS	10,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-32,560.00</b>	<b>-32,560.00</b>	<b>-32,560.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4280-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4280-60600	JULY 4TH CELEB CKNG EXP	12,000.00	12,000.00	12,000.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	7,000.00	7,000.00	7,000.00
10-4280-61200	ARTS COUNCIL	6,000.00	6,000.00	6,000.00
10-4280-61400	CHAMBER OF COMMERCE	17,100.00	17,100.00	17,100.00
10-4280-61500	HISTORICAL ASSOCIATION	6,000.00	15,000.00	7,500.00
10-4280-61600	LEDA	60,000.00	65,000.00	65,000.00
10-4280-61700	OTHER REQUESTS	0.00	1,500.00	0.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	40,000.00
10-4280-61900	DDA	42,000.00	42,000.00	42,000.00
10-4280-62100	HESED HOUSE OF HOPE	5,000.00	5,000.00	5,000.00
10-4280-62300	HUMANE SOCIETY	2,000.00	2,000.00	2,000.00
10-4280-63000	COMMUNITIES IN SCHOOLS	5,000.00	5,000.00	7,500.00
10-4280-63200	AMERICAN LEGION MEDAL HONOR	1,000.00	1,000.00	1,000.00
10-4280-64900	NCVTS (MV) FEES	22,000.00	22,000.00	22,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	140,000.00	140,000.00	140,000.00
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS / WELLNESS	20,000.00	20,000.00	20,000.00
10-4280-69300	AIRPORT OPERATION FUND	16,000.00	16,000.00	16,000.00
10-4280-69400	CENTRAL COMMUNICATIONS	50,000.00	50,000.00	50,000.00
10-4280-69500	ANIMAL CONTROL	6,300.00	6,300.00	6,300.00
10-4280-69600	REVERSE 911 CHARGES	9,000.00	9,000.00	9,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>468,400.00</b>	<b>483,900.00</b>	<b>477,400.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
10-4280-73100	ENTERPRISE VEHICLES LEASE	140,420.00	260,000.00	260,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>140,420.00</b>	<b>260,000.00</b>	<b>260,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4280-99100	CONTINGENCY	3,000.00	51,756.00	51,991.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>3,000.00</b>	<b>51,756.00</b>	<b>51,991.00</b>
<b>Total Department: 4280 - General Expense:</b>		<b>1,108,160.00</b>	<b>1,296,881.00</b>	<b>1,280,731.00</b>
<b>Department: 4285 - General Debt Service</b>				
<b>ExpCategory: 700 - Debt Service</b>				
10-4285-73500	BANK LOAN PRINCIPAL	374,375.00	289,000.00	289,000.00
10-4285-74000	INTERFUND LOAN INT REPAY	18,333.00	18,333.00	18,333.00
10-4285-74500	BANK LOAN INTEREST	17,000.00	12,500.00	12,500.00
10-4285-75000	DEPOT PRINCIPAL	12,000.00	12,000.00	12,000.00
10-4285-75500	DEPOT INTEREST	2,924.00	2,924.00	2,924.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>424,632.00</b>	<b>334,757.00</b>	<b>334,757.00</b>
<b>Total Department: 4285 - General Debt Service:</b>		<b>424,632.00</b>	<b>334,757.00</b>	<b>334,757.00</b>
<b>Department: 4310 - Police</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4310-12100	SALARIES	1,825,000.00	1,924,500.00	1,836,500.00
10-4310-12201	SERVICE REIMB-RESERVES	1,500.00	1,500.00	1,500.00
10-4310-13000	INSURANCE STIPEND	15,000.00	19,000.00	19,000.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	87,000.00	82,000.00	82,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	88,000.00	88,000.00	88,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>2,016,500.00</b>	<b>2,115,000.00</b>	<b>2,027,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4310-18000	RETIREMENT-OFFICERS	178,000.00	185,000.00	185,000.00
10-4310-18100	FICA	142,000.00	142,000.00	142,000.00
10-4310-18200	RETIREMENT-GENERAL	13,500.00	14,500.00	14,500.00
10-4310-18300	HEALTH INSURANCE	260,000.00	272,000.00	272,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	175,000.00	223,000.00	223,000.00
10-4310-18400	LIFE INSURANCE	1,600.00	1,600.00	1,600.00
10-4310-18600	WORKERS COMP INS	56,000.00	56,000.00	56,000.00

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
10-4310-18700	DENTAL INSURANCE	26,000.00	26,000.00	26,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>852,100.00</b>	<b>920,100.00</b>	<b>920,100.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4310-20000	SUPPLIES	7,500.00	7,500.00	7,500.00
10-4310-21200	UNIFORMS	43,000.00	43,000.00	43,000.00
10-4310-25100	GAS & OIL	40,000.00	40,000.00	50,000.00
10-4310-26000	OFFICE	2,000.00	2,000.00	2,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>92,500.00</b>	<b>92,500.00</b>	<b>102,500.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4310-33100	ELECTRICITY	11,520.00	11,520.00	11,520.00
10-4310-35100	BUILDING MAINTENANCE	12,000.00	10,000.00	10,000.00
10-4310-35200	EQUIPMENT REPAIRS	20,000.00	20,000.00	3,000.00
10-4310-39500	TRAINING/BUSINESS	25,000.00	25,000.00	25,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>68,520.00</b>	<b>66,520.00</b>	<b>49,520.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4310-41300	OFFICE RENT	24,000.00	24,000.00	12,000.00
10-4310-49100	DUES/SUBSCRIPTIONS	67,000.00	88,500.00	87,000.00
10-4310-49500	SAFETY	1,400.00	1,400.00	1,000.00
10-4310-49900	MISCELLANEOUS	9,000.00	9,000.00	9,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>101,400.00</b>	<b>122,900.00</b>	<b>109,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4310-50000	CAPITAL EXPENSE	40,000.00	35,000.00	15,000.00
10-4310-50500	POLICE BUILDING	0.00	131,000.00	130,000.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>50,000.00</b>	<b>176,000.00</b>	<b>155,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4310-60000	GRANTS-CAPITAL EXPENSE	10,000.00	10,000.00	10,000.00
10-4310-62400	CRIME PREVENTION	7,000.00	7,000.00	7,000.00
10-4310-62500	DRUG ENFORCEMENT	15,000.00	15,000.00	15,000.00
10-4310-62700	CONTROLLED SUBSTANCE	5,000.00	5,000.00	5,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>37,000.00</b>	<b>37,000.00</b>	<b>37,000.00</b>
<b>Total Department: 4310 - Police:</b>		<b>3,218,020.00</b>	<b>3,530,020.00</b>	<b>3,400,120.00</b>
<b>Department: 4340 - Fire</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4340-12100	SALARIES	1,153,000.00	1,294,500.00	1,280,000.00
10-4340-12600	PART-TIME SALARIES	72,000.00	60,000.00	60,000.00
10-4340-13000	INSURANCE STIPEND	15,000.00	15,000.00	15,000.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	10,000.00	10,000.00	10,000.00
10-4340-13700	FIREMENS PENSION FUND	3,500.00	3,500.00	3,500.00
10-4340-13800	FIREMENS RELIEF FUND	8,000.00	8,000.00	8,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>1,261,500.00</b>	<b>1,391,000.00</b>	<b>1,376,500.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4340-18100	FICA	92,000.00	102,000.00	102,000.00
10-4340-18200	RETIREMENT	112,700.00	130,000.00	130,000.00
10-4340-18300	HEALTH INSURANCE	175,000.00	192,000.00	192,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	175,000.00	115,000.00	115,000.00
10-4340-18400	LIFE INSURANCE	1,000.00	1,000.00	1,000.00
10-4340-18600	WORKERS COMP INS	33,000.00	33,000.00	33,000.00
10-4340-18700	DENTAL INSURANCE	18,000.00	18,000.00	18,000.00
10-4340-18800	GAP INSURANCE	5,000.00	5,000.00	5,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>611,700.00</b>	<b>596,000.00</b>	<b>596,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4340-20000	SUPPLIES	9,500.00	9,500.00	9,500.00
10-4340-21200	UNIFORMS	40,000.00	40,000.00	40,000.00
10-4340-25100	GAS & OIL	28,000.00	28,000.00	23,000.00

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10-4340-26000	OFFICE	1,500.00	1,500.00	3,500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>79,000.00</b>	<b>79,000.00</b>	<b>76,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4340-32200	UTILITIES-STATIONS	10,500.00	10,500.00	8,500.00
10-4340-32500	POSTAGE	350.00	350.00	350.00
10-4340-35100	BUILDING MAINTENANCE	20,000.00	174,300.00	25,000.00
10-4340-35200	EQUIPMENT REPAIRS	53,000.00	65,000.00	53,000.00
10-4340-39500	TRAINING/BUSINESS	12,750.00	16,250.00	12,750.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>96,600.00</b>	<b>266,400.00</b>	<b>99,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4340-49100	DUES/SUBSCRIPTIONS	6,500.00	6,500.00	6,500.00
10-4340-49500	SAFETY	15,000.00	20,500.00	15,000.00
10-4340-49900	MISCELLANEOUS	9,000.00	9,000.00	8,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>30,500.00</b>	<b>36,000.00</b>	<b>29,500.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4340-50000	CAPITAL EXPENSE	40,000.00	676,000.00	40,000.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	10,000.00	21,650.00	10,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>50,000.00</b>	<b>697,650.00</b>	<b>50,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	5,000.00	5,000.00	5,000.00
10-4340-68600	FIRE SAFETY EDUCATION	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>6,500.00</b>	<b>6,500.00</b>	<b>6,500.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4340-99100	CONTINGENCY	120,000.00	0.00	0.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>120,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4340 - Fire:</b>		<b>2,255,800.00</b>	<b>3,072,550.00</b>	<b>2,234,100.00</b>
<b>Department: 4510 - Public Works Administration</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4510-12100	SALARIES	130,000.00	105,000.00	105,000.00
10-4510-12600	PART-TIME SALARIES	0.00	25,000.00	25,000.00
10-4510-13000	INSURANCE STIPEND	0.00	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>130,000.00</b>	<b>131,200.00</b>	<b>131,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4510-18100	FICA	10,500.00	10,500.00	10,500.00
10-4510-18200	RETIREMENT	12,700.00	12,000.00	12,000.00
10-4510-18300	HEALTH INSURANCE	7,500.00	15,600.00	15,600.00
10-4510-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4510-18600	WORKERS COMP INS	2,500.00	2,500.00	2,500.00
10-4510-18700	DENTAL INSURANCE	2,100.00	2,100.00	2,100.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>35,500.00</b>	<b>42,900.00</b>	<b>42,900.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4510-20000	SUPPLIES	3,500.00	3,500.00	3,500.00
10-4510-25100	GAS & OIL	1,000.00	1,000.00	1,000.00
10-4510-26000	OFFICE	2,200.00	1,200.00	1,200.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>6,700.00</b>	<b>5,700.00</b>	<b>5,700.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4510-32500	POSTAGE	50.00	0.00	0.00
10-4510-33100	ELECTRICITY	6,540.00	6,540.00	6,540.00
10-4510-34100	PRINTING	200.00	0.00	0.00
10-4510-35100	BUILDING MAINTENANCE	20,000.00	20,000.00	20,000.00
10-4510-35200	EQUIPMENT REPAIRS	750.00	750.00	0.00
10-4510-37000	ADVERTISING	250.00	0.00	0.00
10-4510-39500	TRAINING/BUSINESS	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>29,290.00</b>	<b>28,790.00</b>	<b>28,040.00</b>

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4510-43900	EQUIPMENT RENTAL/LEASE	5,000.00	3,000.00	3,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-171,680.00	-171,680.00	-171,680.00
10-4510-49100	DUES/SUBSCRIPTIONS	1,200.00	1,000.00	1,000.00
10-4510-49500	SAFETY	5,000.00	3,000.00	3,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-160,480.00</b>	<b>-164,680.00</b>	<b>-164,680.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4510-59900	MISCELLANEOUS EQUIPMENT	3,000.00	2,500.00	2,500.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>3,000.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>Total Department: 4510 - Public Works Administration:</b>		<b>44,010.00</b>	<b>46,410.00</b>	<b>45,660.00</b>
<b>Department: 4520 - Street and Maintenance</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4520-12100	SALARIES	425,000.00	425,000.00	425,000.00
10-4520-12600	PART-TIME SALARIES	15,000.00	20,000.00	20,000.00
10-4520-12601	PART TIME SEASONAL	0.00	5,000.00	5,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>440,000.00</b>	<b>450,000.00</b>	<b>450,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4520-18100	FICA	33,900.00	33,900.00	33,900.00
10-4520-18200	RETIREMENT	38,500.00	44,000.00	44,000.00
10-4520-18300	HEALTH INSURANCE	80,000.00	88,000.00	88,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	32,000.00	40,000.00	40,000.00
10-4520-18400	LIFE INSURANCE	500.00	500.00	500.00
10-4520-18600	WORKER'S COMP INS	22,000.00	22,000.00	22,000.00
10-4520-18700	DENTAL INSURANCE	9,100.00	9,100.00	9,100.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>216,000.00</b>	<b>237,500.00</b>	<b>237,500.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4520-20000	SUPPLIES	19,000.00	15,000.00	15,000.00
10-4520-21200	UNIFORMS	6,000.00	6,000.00	6,000.00
10-4520-25100	GAS & OIL	18,000.00	18,000.00	18,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>43,000.00</b>	<b>39,000.00</b>	<b>39,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4520-33100	ELECTRICITY	8,485.00	8,485.00	8,485.00
10-4520-35100	BUILDING MAINTENANCE	5,500.00	6,500.00	6,500.00
10-4520-35200	EQUIPMENT REPAIRS	34,000.00	34,000.00	4,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>47,985.00</b>	<b>48,985.00</b>	<b>18,985.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4520-43900	EQUIPMENT RENTAL/LEASE	500.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-176,660.00	-176,660.00	-176,660.00
10-4520-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4520-49900	MISCELLANEOUS	5,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-170,160.00</b>	<b>-169,160.00</b>	<b>-169,160.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4520-50000	CAPITAL EXPENSE	250,000.00	0.00	0.00
10-4520-50100	SIDEWALK CONNECTOR PROJECT	400,000.00	400,000.00	400,000.00
10-4520-59100	RESURFACING & PATCHWORK	140,000.00	140,000.00	140,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	2,500.00	2,500.00	2,500.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00
10-4520-59900	MISCELLANEOUS EQUIPMENT	8,000.00	8,000.00	8,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>808,500.00</b>	<b>558,500.00</b>	<b>558,500.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4520-99100	CONTINGENCY	29,000.00	0.00	0.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>29,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4520 - Street and Maintenance:</b>		<b>1,414,325.00</b>	<b>1,164,825.00</b>	<b>1,134,825.00</b>

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<b>Department: 4530 - Equipment Services</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4530-12100	SALARIES	99,000.00	108,000.00	108,000.00
10-4530-13000	INSURANCE STIPEND	1,000.00	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>100,000.00</b>	<b>109,200.00</b>	<b>109,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4530-18100	FICA	7,600.00	8,000.00	8,000.00
10-4530-18200	RETIREMENT	9,100.00	10,100.00	10,100.00
10-4530-18300	HEALTH INSURANCE	15,000.00	19,000.00	19,000.00
10-4530-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4530-18600	WORKER'S COMP INS	3,000.00	3,000.00	3,000.00
10-4530-18700	DENTAL INSURANCE	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>36,400.00</b>	<b>41,800.00</b>	<b>41,800.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4530-20000	SUPPLIES	2,800.00	2,500.00	2,500.00
10-4530-21200	UNIFORMS	2,000.00	2,000.00	2,000.00
10-4530-25100	GAS&OIL	2,500.00	2,500.00	2,500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>7,300.00</b>	<b>7,000.00</b>	<b>7,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4530-33100	ELECTRICITY	4,350.00	4,350.00	4,350.00
10-4530-35100	BUILDING MAINTENANCE	750.00	2,500.00	2,500.00
10-4530-35200	EQUIPMENT REPAIRS	3,000.00	3,000.00	91,750.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>8,100.00</b>	<b>9,850.00</b>	<b>98,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4530-48000	CONTRA-ADMINISTRATION	-49,580.00	-49,580.00	-49,580.00
10-4530-49500	SAFETY	200.00	200.00	200.00
10-4530-49900	MISCELLANEOUS	1,800.00	1,800.00	1,800.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-47,580.00</b>	<b>-47,580.00</b>	<b>-47,580.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4530-59900	MISCELLANEOUS EQUIPMENT	2,750.00	2,750.00	2,750.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>2,750.00</b>	<b>2,750.00</b>	<b>2,750.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4530-99100	CONTINGENCY	9,000.00	0.00	0.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>9,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4530 - Equipment Services:</b>		<b>115,970.00</b>	<b>123,020.00</b>	<b>211,770.00</b>
<b>Department: 4710 - Solid Waste</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4710-12100	SALARIES	249,000.00	272,000.00	272,000.00
10-4710-13000	INSURANCE STIPEND	4,500.00	3,900.00	3,900.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>253,500.00</b>	<b>275,900.00</b>	<b>275,900.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4710-18100	FICA	19,000.00	20,000.00	20,000.00
10-4710-18200	RETIREMENT	21,900.00	27,000.00	27,000.00
10-4710-18300	HEALTH INSURANCE	50,000.00	62,000.00	62,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	17,000.00	16,000.00	16,000.00
10-4710-18600	WORKERS COMP INS	16,000.00	16,000.00	16,000.00
10-4710-18700	DENTAL INSURANCE	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>129,900.00</b>	<b>147,000.00</b>	<b>147,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4710-20000	SUPPLIES	4,000.00	4,000.00	4,000.00
10-4710-21200	UNIFORMS	5,000.00	5,000.00	5,000.00
10-4710-25100	GAS & OIL	39,000.00	42,000.00	42,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>48,000.00</b>	<b>51,000.00</b>	<b>51,000.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4710-33100	ELECTRICITY	8,475.00	8,475.00	8,475.00
10-4710-34100	PRINTING	400.00	0.00	0.00
10-4710-35200	EQUIPMENT REPAIRS	40,000.00	40,000.00	5,000.00
10-4710-37000	ADVERTISING	2,080.00	1,500.00	1,500.00
10-4710-37100	TIPPING FEES	11,000.00	11,000.00	11,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>61,955.00</b>	<b>60,975.00</b>	<b>25,975.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4710-49500	SAFETY	500.00	500.00	500.00
10-4710-49900	MISCELLANEOUS	5,000.00	5,000.00	5,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>5,500.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4710-50000	CAPITAL EXPENSE	300,000.00	175,000.00	175,000.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	2,000.00	12,000.00	12,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>302,000.00</b>	<b>187,000.00</b>	<b>187,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4710-99100	CONTINGENCY	23,000.00	0.00	0.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>23,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4710 - Solid Waste:</b>		<b>823,855.00</b>	<b>727,375.00</b>	<b>692,375.00</b>
<b>Department: 4910 - Planning and Zoning</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4910-12100	SALARIES	158,000.00	167,000.00	167,000.00
10-4910-12600	PART-TIME SALARIES	19,000.00	19,000.00	19,000.00
10-4910-13000	INSURANCE STIPEND	0.00	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>177,000.00</b>	<b>187,200.00</b>	<b>187,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4910-18100	FICA	13,600.00	14,300.00	14,300.00
10-4910-18200	RETIREMENT	14,500.00	17,000.00	17,000.00
10-4910-18300	HEALTH INSURANCE	22,000.00	22,000.00	22,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	11,000.00	10,000.00	10,000.00
10-4910-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4910-18600	WORKER'S COMP INS	2,000.00	2,000.00	2,000.00
10-4910-18700	DENTAL INSURANCE	1,800.00	1,800.00	1,800.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>65,100.00</b>	<b>67,300.00</b>	<b>67,300.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
10-4910-19200	LEGAL	10,000.00	10,000.00	10,000.00
10-4910-19900	CONSULTING FEES/CONTRACTED SERVICES	30,000.00	30,000.00	30,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4910-20000	SUPPLIES	2,000.00	2,000.00	1,500.00
10-4910-25100	GAS & OIL	300.00	300.00	300.00
10-4910-26000	OFFICE	7,000.00	7,000.00	3,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>9,300.00</b>	<b>9,300.00</b>	<b>4,800.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4910-32500	POSTAGE	700.00	700.00	500.00
10-4910-35200	EQUIPMENT REPAIRS	100.00	100.00	100.00
10-4910-35300	HAZARDOUS PROJECT TASKS	137,500.00	100,000.00	100,000.00
10-4910-35400	PETROLEUM PROJECT TASKS	137,500.00	100,000.00	100,000.00
10-4910-37000	ADVERTISING	500.00	500.00	600.00
10-4910-39500	TRAINING/BUSINESS	7,550.00	7,550.00	7,550.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>283,850.00</b>	<b>208,850.00</b>	<b>208,750.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4910-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,200.00
10-4910-48000	CONTRA-ADMINISTRATION	-12,680.00	-12,680.00	-12,680.00

PROPOSED BUDGET EXPENSES

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
10-4910-49100	DUES/SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00
10-4910-49900	MISCELLANEOUS	350.00	350.00	350.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-7,830.00</b>	<b>-7,830.00</b>	<b>-7,630.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4910-59900	MISCELLANEOUS EQUIPMENT	2,500.00	2,500.00	2,500.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4910-68000	PLANNING BOARD CONTRACT	5,500.00	5,500.00	5,500.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>5,500.00</b>
<b>Total Department: 4910 - Planning and Zoning:</b>		<b>575,420.00</b>	<b>512,820.00</b>	<b>508,420.00</b>
<b>Department: 4930 - Business &amp; Community Development</b>				
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4930-20000	SUPPLIES	500.00	500.00	500.00
10-4930-26000	OFFICE	500.00	500.00	500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4930-32500	POSTAGE	200.00	200.00	200.00
10-4930-34100	PRINTING	500.00	500.00	500.00
10-4930-39500	TRAINING/BUSINESS	4,200.00	4,200.00	4,200.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>4,900.00</b>	<b>4,900.00</b>	<b>4,900.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4930-43900	EQUIPMENT RENTAL/LEASE	600.00	600.00	600.00
10-4930-49100	DUES/SUBSCRIPTIONS	500.00	500.00	500.00
10-4930-49900	MISCELLANEOUS	450.00	450.00	450.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4930-59900	MISCELLANEOUS EQUIPMENT	10,750.00	750.00	750.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>10,750.00</b>	<b>750.00</b>	<b>750.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4930-68200	CBD ENHANCEMENTS	90,000.00	90,000.00	90,000.00
10-4930-68300	PROMOTIONS/MARKETING	25,000.00	25,000.00	25,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>115,000.00</b>	<b>115,000.00</b>	<b>115,000.00</b>
<b>Total Department: 4930 - Business &amp; Community Development:</b>		<b>133,200.00</b>	<b>123,200.00</b>	<b>123,200.00</b>
<b>Department: 6100 - Recreation</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-6100-12100	SALARIES	415,000.00	400,000.00	400,000.00
10-6100-12600	PART-TIME SALARIES	105,000.00	105,000.00	105,000.00
10-6100-12601	PART TIME SEASONAL	0.00	55,000.00	55,000.00
10-6100-13000	INSURANCE STIPEND	0.00	4,500.00	4,500.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>520,000.00</b>	<b>564,500.00</b>	<b>564,500.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-6100-18100	FICA	41,000.00	43,000.00	43,000.00
10-6100-18200	RETIREMENT	40,000.00	41,000.00	41,000.00
10-6100-18300	HEALTH INSURANCE	65,000.00	57,000.00	57,000.00
10-6100-18302	RETIREE HEALTH INSURANCE	20,000.00	10,000.00	10,000.00
10-6100-18400	LIFE INSURANCE	500.00	500.00	500.00
10-6100-18600	WORKER'S COMP INS	10,000.00	10,000.00	10,000.00
10-6100-18700	DENTAL INSURANCE	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>182,500.00</b>	<b>167,500.00</b>	<b>167,500.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-6100-20000	SUPPLIES	18,000.00	18,000.00	18,000.00
10-6100-21200	UNIFORMS	5,000.00	5,000.00	5,000.00
10-6100-22000	VENDING & CONCESSIONS	12,000.00	14,000.00	14,000.00
10-6100-25100	GAS & OIL	7,000.00	7,000.00	7,500.00

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
10-6100-29500	SPORTS PROGRAMS	55,000.00	64,600.00	60,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>97,000.00</b>	<b>108,600.00</b>	<b>104,500.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-6100-33100	ELECTRICITY	48,663.00	48,663.00	48,663.00
10-6100-35100	BUILDING MAINTENANCE	48,000.00	48,000.00	48,000.00
10-6100-35200	EQUIPMENT REPAIRS	9,500.00	7,000.00	1,000.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	24,500.00	33,500.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	0.00	10,000.00	10,000.00
10-6100-39500	TRAINING/BUSINESS	4,000.00	4,500.00	4,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>134,663.00</b>	<b>151,663.00</b>	<b>141,663.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-6100-43900	EQUIPMENT RENTAL/LEASE	1,500.00	1,500.00	1,500.00
10-6100-49100	DUE & SUBSCRIPTIONS	0.00	4,500.00	4,500.00
10-6100-49900	MISCELLANEOUS	14,000.00	14,000.00	14,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>15,500.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-6100-50000	CAPITAL EXPENSE	325,000.00	145,600.00	30,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	10,500.00	10,500.00	10,500.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>335,500.00</b>	<b>156,100.00</b>	<b>40,500.00</b>
<b>Total Department: 6100 - Recreation:</b>		<b>1,285,163.00</b>	<b>1,168,363.00</b>	<b>1,038,663.00</b>
<b>Total Fund: 10 - General Fund:</b>		<b>12,068,700.00</b>	<b>12,825,070.00</b>	<b>11,728,091.00</b>

PROPOSED BUDGET EXPENSES

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Account Number	Account Name		2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 20 - Boger City Fire District</b>				
<b>Department: 4340 - Fire</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
20-4340-12100	SALARIES	0.00	0.00	474,000.00
20-4340-12600	PART-TIME SALARIES	0.00	0.00	30,000.00
20-4340-13000	INSURANCE STIPEND	0.00	0.00	7,200.00
20-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	0.00	0.00	2,000.00
20-4340-13700	FIREMENS PENSION FUND	0.00	0.00	3,000.00
20-4340-13800	FIREMENS RELIEF FUND	0.00	0.00	2,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>0.00</b>	<b>0.00</b>	<b>518,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
20-4340-18100	FICA	0.00	0.00	40,000.00
20-4340-18200	RETIREMENT	0.00	0.00	43,000.00
20-4340-18300	HEALTH INSURANCE	0.00	0.00	84,000.00
20-4340-18400	LIFE INSURANCE	0.00	0.00	800.00
20-4340-18700	DENTAL INSURANCE	0.00	0.00	4,300.00
20-4340-18800	GAP INSURANCE	0.00	0.00	2,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>0.00</b>	<b>0.00</b>	<b>174,100.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
20-4340-20000	SUPPLIES	0.00	0.00	2,000.00
20-4340-21200	UNIFORMS	0.00	0.00	3,500.00
20-4340-25100	GAS & OIL	0.00	0.00	15,000.00
20-4340-26000	OFFICE	0.00	0.00	1,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>0.00</b>	<b>0.00</b>	<b>21,500.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
20-4340-32100	TELEPHONE	0.00	0.00	6,000.00
20-4340-32200	UTILITIES-STATIONS	0.00	0.00	15,000.00
20-4340-32500	POSTAGE	0.00	0.00	200.00
20-4340-35100	BUILDING MAINTENANCE	0.00	0.00	20,000.00
20-4340-35200	EQUIPMENT REPAIRS	0.00	0.00	20,000.00
20-4340-39500	TRAINING/BUSINESS	0.00	0.00	5,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>0.00</b>	<b>0.00</b>	<b>66,200.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
20-4340-45000	PROPERTY & CASUALTY INS	0.00	0.00	15,000.00
20-4340-49100	DUES/SUBSCRIPTIONS	0.00	0.00	2,000.00
20-4340-49500	SAFETY	0.00	0.00	8,000.00
20-4340-49900	MISCELLANEOUS	0.00	0.00	2,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>0.00</b>	<b>0.00</b>	<b>27,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
20-4340-50000	CAPITAL EXPENSE	0.00	0.00	150,000.00
20-4340-59900	MISCELLANEOUS EQUIPMENT	0.00	0.00	10,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>0.00</b>	<b>0.00</b>	<b>160,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
20-4340-68600	FIRE SAFETY EDUCATION	0.00	0.00	5,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>Total Department: 4340 - Fire:</b>		<b>0.00</b>	<b>0.00</b>	<b>972,000.00</b>
<b>Total Fund: 20 - Boger City Fire District:</b>		<b>0.00</b>	<b>0.00</b>	<b>972,000.00</b>

PROPOSED BUDGET EXPENSES

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 27 - Powell Bill Fund</b>				
<b>Department: 4550 - Powell Bill</b>				
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
27-4550-50000	CAPITAL EXPENSE	221,500.00	45,000.00	45,000.00
27-4550-58900	CULVERT REPAIRS	28,500.00	0.00	0.00
27-4550-59000	POWELL BILL-STREETS	175,000.00	140,000.00	140,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>425,000.00</b>	<b>185,000.00</b>	<b>185,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
27-4550-98000	REIMBURSE-GENERAL FUND	120,000.00	120,000.00	120,000.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>Total Department: 4550 - Powell Bill:</b>		<b>545,000.00</b>	<b>305,000.00</b>	<b>305,000.00</b>
<b>Total Fund: 27 - Powell Bill Fund:</b>		<b>545,000.00</b>	<b>305,000.00</b>	<b>305,000.00</b>

PROPOSED BUDGET EXPENSES

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 61 - Water and Sewer Fund</b>				
<b>Department: 7100 - Water Treatment</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
61-7100-12100	SALARIES	444,000.00	494,000.00	494,000.00
61-7100-13000	INSURANCE STIPEND	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>450,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7100-18100	FICA	34,000.00	39,000.00	39,000.00
61-7100-18200	RETIREMENT	40,300.00	50,750.00	50,750.00
61-7100-18300	HEALTH INSURANCE	71,000.00	65,000.00	65,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	58,000.00	103,000.00	103,000.00
61-7100-18400	LIFE INSURANCE	400.00	400.00	400.00
61-7100-18600	WORKERS COMP INS	8,000.00	8,000.00	8,000.00
61-7100-18700	DENTAL INSURANCE	5,700.00	5,700.00	5,700.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>247,400.00</b>	<b>301,850.00</b>	<b>301,850.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
61-7100-19900	CONSULTING FEES/CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
61-7100-20000	SUPPLIES	25,000.00	25,000.00	25,000.00
61-7100-20300	CHEMICALS	110,000.00	110,000.00	110,000.00
61-7100-21200	UNIFORMS	6,800.00	6,800.00	6,800.00
61-7100-25100	GAS & OIL	2,500.00	2,500.00	2,500.00
61-7100-26000	OFFICE	2,100.00	2,100.00	2,100.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>146,400.00</b>	<b>146,400.00</b>	<b>146,400.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7100-32100	TELEPHONE	17,200.00	17,200.00	17,200.00
61-7100-32500	POSTAGE	1,900.00	1,900.00	2,000.00
61-7100-33100	ELECTRICITY	249,000.00	249,000.00	249,000.00
61-7100-33200	GENERATOR FUEL	14,400.00	14,400.00	14,400.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	17,600.00	17,600.00	17,600.00
61-7100-34100	PRINTING	100.00	0.00	0.00
61-7100-35100	BUILDING MAINTENANCE	25,000.00	25,000.00	25,000.00
61-7100-35200	EQUIPMENT REPAIRS	47,300.00	47,300.00	47,300.00
61-7100-39500	TRAINING/BUSINESS	4,000.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	16,000.00	16,000.00	16,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>392,500.00</b>	<b>392,400.00</b>	<b>392,500.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7100-43900	EQUIPMENT RENTAL/LEASE	2,500.00	2,500.00	2,500.00
61-7100-49100	DUES/SUBSCRIPTIONS	6,700.00	6,700.00	5,400.00
61-7100-49500	SAFETY	2,200.00	2,200.00	2,200.00
61-7100-49900	MISCELLANEOUS	2,350.00	2,350.00	2,350.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>13,750.00</b>	<b>13,750.00</b>	<b>12,450.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7100-50000	CAPITAL EXPENSE	50,000.00	412,500.00	412,500.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	15,000.00	15,000.00	15,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>65,000.00</b>	<b>427,500.00</b>	<b>427,500.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
61-7100-62900	WATER SERVICE CONTRACT	128,100.00	128,100.00	128,100.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>128,100.00</b>	<b>128,100.00</b>	<b>128,100.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7100-73100	ENTERPRISE VEHICLES LEASE	4,700.00	4,700.00	4,700.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>4,700.00</b>	<b>4,700.00</b>	<b>4,700.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7100-99100	CONTINGENCY	58,000.00	58,000.00	58,000.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>58,000.00</b>	<b>58,000.00</b>	<b>58,000.00</b>
<b>Total Department: 7100 - Water Treatment:</b>		<b>1,506,850.00</b>	<b>1,973,700.00</b>	<b>1,972,500.00</b>
<b>Department: 7110 - Distribution &amp; Collection</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
61-7110-12100	SALARIES	526,000.00	526,000.00	526,000.00
61-7110-13000	INSURANCE STIPEND	6,600.00	6,600.00	6,600.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>532,600.00</b>	<b>532,600.00</b>	<b>532,600.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7110-18100	FICA	36,000.00	41,000.00	41,000.00
61-7110-18200	RETIREMENT	43,600.00	54,000.00	54,000.00
61-7110-18300	HEALTH INSURANCE	78,000.00	88,000.00	88,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	26,000.00	26,000.00	26,000.00
61-7110-18400	LIFE INSURANCE	500.00	500.00	500.00
61-7110-18600	WORKERS COMP INS	12,000.00	12,000.00	12,000.00
61-7110-18700	DENTAL INSURANCE	7,200.00	7,200.00	7,200.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>238,300.00</b>	<b>263,700.00</b>	<b>263,700.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
61-7110-19900	CONSULTING FEES/CONTRACTED SERVICES	8,000.00	14,000.00	14,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>8,000.00</b>	<b>14,000.00</b>	<b>14,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
61-7110-20000	SUPPLIES	235,000.00	235,000.00	235,000.00
61-7110-21200	UNIFORMS	8,000.00	8,000.00	8,000.00
61-7110-25100	GAS & OIL	20,000.00	20,000.00	20,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>263,000.00</b>	<b>263,000.00</b>	<b>263,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7110-32100	TELEPHONE	21,000.00	21,000.00	21,000.00
61-7110-32500	POSTAGE	25,500.00	25,500.00	25,500.00
61-7110-33100	ELECTRICITY	17,000.00	17,000.00	17,000.00
61-7110-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	18,000.00	18,000.00	18,000.00
61-7110-35100	BUILDING MAINTENANCE	0.00	1,000.00	1,000.00
61-7110-35200	EQUIPMENT REPAIRS	71,500.00	71,500.00	71,500.00
61-7110-39000	METER TESTING	1,000.00	1,000.00	1,000.00
61-7110-39500	TRAINING/BUSINESS	4,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>158,000.00</b>	<b>161,000.00</b>	<b>161,000.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7110-49100	DUES/SUBSCRIPTIONS	3,150.00	5,150.00	5,000.00
61-7110-49500	SAFETY	1,100.00	1,100.00	1,100.00
61-7110-49900	MISCELLANEOUS	5,500.00	5,500.00	5,500.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>9,750.00</b>	<b>11,750.00</b>	<b>11,600.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7110-50000	CAPITAL EXPENSE	2,161,010.00	633,000.00	333,000.00
61-7110-59600	SYSTEM MAINTENANCE	90,000.00	90,000.00	90,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	18,000.00	18,000.00	18,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>2,269,010.00</b>	<b>741,000.00</b>	<b>441,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
61-7110-62900	WATER SERVICE CONTRACT	1,500.00	1,500.00	1,500.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7110-73100	ENTERPRISE VEHICLES LEASE	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7110-99100	CONTINGENCY	66,000.00	68,000.00	68,000.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>66,000.00</b>	<b>68,000.00</b>	<b>68,000.00</b>
<b>Total Department: 7110 - Distribution &amp; Collection:</b>		<b>3,552,160.00</b>	<b>2,062,550.00</b>	<b>1,762,400.00</b>
<b>Department: 7120 - Wastewater Treatment</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
61-7120-12100	SALARIES	415,000.00	465,000.00	465,000.00
61-7120-13000	INSURANCE STIPEND	4,800.00	5,000.00	5,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>419,800.00</b>	<b>470,000.00</b>	<b>470,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7120-18100	FICA	32,000.00	36,000.00	36,000.00
61-7120-18200	RETIREMENT	37,400.00	47,000.00	47,000.00
61-7120-18300	HEALTH INSURANCE	65,000.00	65,000.00	65,000.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	52,000.00	52,000.00	52,000.00
61-7120-18400	LIFE INSURANCE	400.00	400.00	400.00
61-7120-18600	WORKERS COMP INS	12,000.00	12,000.00	12,000.00
61-7120-18700	DENTAL INSURANCE	5,500.00	5,500.00	5,500.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>229,300.00</b>	<b>242,900.00</b>	<b>242,900.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
61-7120-19900	CONSULTING FEES/CONTRACTED SERVICES	500.00	500.00	500.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
61-7120-20000	SUPPLIES	15,000.00	20,000.00	17,500.00
61-7120-20300	CHEMICALS	60,000.00	60,000.00	50,000.00
61-7120-21200	UNIFORMS	7,000.00	7,000.00	7,000.00
61-7120-25100	GAS & OIL	3,000.00	3,000.00	3,000.00
61-7120-26000	OFFICE	1,500.00	1,500.00	1,500.00
61-7120-29800	HEAT EXCHANGER FUEL OIL	1,100.00	1,100.00	500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>87,600.00</b>	<b>92,600.00</b>	<b>79,500.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7120-32100	TELEPHONE	17,300.00	17,300.00	17,300.00
61-7120-33100	ELECTRICITY	278,000.00	278,000.00	278,000.00
61-7120-33200	GENERATOR FUEL	1,500.00	1,500.00	1,500.00
61-7120-35100	BUILDING MAINTENANCE	38,000.00	38,000.00	20,000.00
61-7120-35200	EQUIPMENT REPAIRS	68,000.00	68,000.00	68,000.00
61-7120-39500	TRAINING/BUSINESS	4,000.00	4,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	20,800.00	20,800.00	20,800.00
61-7120-39700	SLUDGE REMOVAL	210,000.00	210,000.00	210,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>637,600.00</b>	<b>637,600.00</b>	<b>619,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,000.00	1,000.00	1,000.00
61-7120-49100	DUES/SUBSCRIPTIONS	7,000.00	7,000.00	7,000.00
61-7120-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>11,000.00</b>	<b>11,000.00</b>	<b>11,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7120-50000	CAPITAL EXPENSE	92,600.00	140,000.00	125,000.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	9,600.00	8,000.00	8,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>102,200.00</b>	<b>148,000.00</b>	<b>133,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
61-7120-62900	WATER SERVICE CONTRACT	17,000.00	20,000.00	18,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>17,000.00</b>	<b>20,000.00</b>	<b>18,000.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 700 - Debt Service</b>				
61-7120-73100	ENTERPRISE VEHICLES LEASE	5,500.00	5,500.00	5,500.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>5,500.00</b>	<b>5,500.00</b>	<b>5,500.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7120-99100	CONTINGENCY	57,000.00	19,400.00	45,000.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>57,000.00</b>	<b>19,400.00</b>	<b>45,000.00</b>
<b>Total Department: 7120 - Wastewater Treatment:</b>		<b>1,567,500.00</b>	<b>1,647,500.00</b>	<b>1,625,000.00</b>
<b>Department: 7130 - Water/Sewer Intangibles</b>				
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7130-19300	HEALTH ADMIN COST	10,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7130-39800	ONLINE PAYMENTS FEE	0.00	86,300.00	86,300.00
61-7130-39900	CREDIT CARD EXPENSE	7,000.00	7,000.00	7,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>7,000.00</b>	<b>93,300.00</b>	<b>93,300.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7130-45000	PROPERTY & CASUALTY INS	65,000.00	70,000.00	70,000.00
61-7130-49200	BAD DEBT EXPENSE	75,000.00	95,000.00	95,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	700,000.00	700,000.00	700,000.00
61-7130-49900	MISCELLANEOUS	400.00	400.00	400.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>840,400.00</b>	<b>865,400.00</b>	<b>865,400.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7130-71000	REVENUE BOND PRINCIPAL	1,618,000.00	1,647,000.00	1,647,000.00
61-7130-71200	2003 LOAN PRINCIPAL-SEWER	728,000.00	743,000.00	743,000.00
61-7130-71400	SMART METER LOAN	0.00	331,779.00	331,779.00
61-7130-72000	REVENUE BOND INTEREST	53,873.00	27,176.00	27,176.00
61-7130-72200	2003 LOAN INTEREST-SEWER	56,580.00	65,342.00	65,342.00
61-7130-72300	LOAN PAYMENT EQUIPMENT	0.00	30,311.00	30,311.00
61-7130-72400	SMART METER INTEREST	0.00	42,020.00	42,020.00
61-7130-75001	REVENUE BOND HANDLING	2,500.00	2,500.00	2,500.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>2,458,953.00</b>	<b>2,889,128.00</b>	<b>2,889,128.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7130-98500	PILOT EXPENSE	379,096.00	389,222.00	389,222.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>379,096.00</b>	<b>389,222.00</b>	<b>389,222.00</b>
<b>Total Department: 7130 - Water/Sewer Intangibles:</b>		<b>3,695,449.00</b>	<b>4,247,050.00</b>	<b>4,247,050.00</b>
<b>Total Fund: 61 - Water and Sewer Fund:</b>		<b>10,321,959.00</b>	<b>9,930,800.00</b>	<b>9,606,950.00</b>

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Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>Fund: 63 - Electric Fund</b>				
<b>Department: 7200 - Electric</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
63-7200-12100	SALARIES	497,000.00	500,000.00	500,000.00
63-7200-12600	PART-TIME SALARIES	12,400.00	12,400.00	12,400.00
63-7200-13000	INSURANCE STIPEND	0.00	5,000.00	5,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>509,400.00</b>	<b>517,400.00</b>	<b>517,400.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
63-7200-18100	FICA	36,000.00	39,000.00	39,000.00
63-7200-18200	RETIREMENT	42,000.00	51,000.00	51,000.00
63-7200-18300	HEALTH INSURANCE	70,000.00	70,000.00	70,000.00
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	6,000.00	6,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	0.00	29,000.00	29,000.00
63-7200-18400	LIFE INSURANCE	400.00	400.00	400.00
63-7200-18600	WORKERS COMP INS	8,000.00	8,000.00	8,000.00
63-7200-18700	DENTAL INSURANCE	5,400.00	5,400.00	5,400.00
63-7200-19300	HEALTH ADMIN COST	500.00	500.00	500.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>168,300.00</b>	<b>209,300.00</b>	<b>209,300.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONSULTING FEES/CONTRACTED SERVICES	21,000.00	30,000.00	30,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>22,000.00</b>	<b>31,000.00</b>	<b>31,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
63-7200-20000	SUPPLIES	75,000.00	75,000.00	75,000.00
63-7200-21200	UNIFORMS	8,500.00	9,000.00	9,000.00
63-7200-25100	GAS & OIL	11,000.00	11,000.00	11,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>94,500.00</b>	<b>95,000.00</b>	<b>95,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
63-7200-32100	TELEPHONE	15,500.00	15,500.00	15,500.00
63-7200-33000	POWER SECURE EXPENSES	64,500.00	64,500.00	64,500.00
63-7200-33100	ELECTRICITY	4,728,021.00	4,728,000.00	4,728,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	38,000.00	38,000.00	38,000.00
63-7200-33800	STREET LIGHTING	85,000.00	85,000.00	85,000.00
63-7200-35100	BUILDING MAINTENANCE	66,000.00	60,000.00	60,000.00
63-7200-35200	EQUIPMENT REPAIRS	20,000.00	20,000.00	20,000.00
63-7200-39000	METER TESTING	10,000.00	10,000.00	10,000.00
63-7200-39500	TRAINING/BUSINESS	3,000.00	3,000.00	3,000.00
63-7200-39900	CREDIT CARD EXPENSE	9,000.00	9,000.00	9,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>5,039,021.00</b>	<b>5,033,000.00</b>	<b>5,033,000.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
63-7200-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,000.00	2,000.00
63-7200-45000	PROPERTY & CASUALTY INS	30,900.00	30,900.00	30,900.00
63-7200-48900	ELECTRICITIES DUES	7,300.00	7,300.00	7,300.00
63-7200-49200	BAD DEBT EXPENSE	55,000.00	55,000.00	55,000.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	1,500.00	1,500.00	1,500.00
63-7200-49800	ENTERPRISE ADMINISTRATION	600,000.00	600,000.00	600,000.00
63-7200-49900	MISCELLANEOUS	10,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>706,700.00</b>	<b>706,700.00</b>	<b>706,700.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
63-7200-50000	CAPITAL EXPENSE	1,637,000.00	170,000.00	170,000.00
63-7200-50500	POLICE/PROJECT BDLGS	1,400,000.00	630,000.00	730,000.00
63-7200-59600	SYSTEM MAINTENANCE	197,500.00	300,000.00	300,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>3,244,500.00</b>	<b>1,110,000.00</b>	<b>1,210,000.00</b>

PROPOSED BUDGET EXPENSES

For Fiscal: 2020-2021 Period Ending: 07/31/2020

Account Number	Account Name	2019-2020 Approved	2020-2021 Dept Req	2020-2021 Approved
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
63-7200-64000	CONTRIB RESERV RATE STABLIZ	25,000.00	25,000.00	25,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
63-7200-98500	PILOT EXPENSE	25,975.00	30,465.00	30,465.00
63-7200-99100	CONTINGENCY	51,706.00	30,485.00	30,485.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>77,681.00</b>	<b>60,950.00</b>	<b>60,950.00</b>
<b>Total Department: 7200 - Electric:</b>		<b>9,887,102.00</b>	<b>7,788,350.00</b>	<b>7,888,350.00</b>
<b>Total Fund: 63 - Electric Fund:</b>		<b>9,887,102.00</b>	<b>7,788,350.00</b>	<b>7,888,350.00</b>
<b>Report Total:</b>		<b>32,822,761.00</b>	<b>30,849,220.00</b>	<b>30,500,391.00</b>