

# Lincolnton NC

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

*The  
Municipal  
Capital and Operating  
Budget  
Fiscal Year*

***2021-22***

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



**CITY MANAGER**  
 Ritchie Haynes  
[rhaynes@lincolntonnc.org](mailto:rhaynes@lincolntonnc.org)  
**CITY CLERK**  
 Daphne Ingram  
[digram@lincolntonnc.org](mailto:digram@lincolntonnc.org)  
**CITY ATTORNEY**  
 Thomas J. Wilson, Jr.

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May 6, 2021

**BUDGET MESSAGE**

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

**FROM: Ritchie Haynes, City Manager**

Enclosed for your consideration is the proposed operating budget for the City of Lincolnton for fiscal year 2021-22. The budget includes six major funds, and totals \$29,961,457.

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, 2021. 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.

**I. GENERAL FUND**

The proposed General Fund budget is \$11,037,157. 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 property valuations for the City of approximately 0.9%. I am recommending that the tax rate remain at 56 cents.

BUDGET MESSAGE – 2021-22  
May 6, 2021

The current fiscal year budget estimated sales tax revenue to be \$3,300,000. This is adjusting back to Pre-COVID-19. 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.

The City was able to balance the General Fund without appropriating any fund balance. 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 \$260,000.

The capital items recommended in the budget total \$318,000. 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 \$284,200. 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 \$305,000. These funds will be used to continue our traditional street and sidewalk repairs. There will remain approximately \$288,000 of fund balance in this fund. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities meet their street related needs.

BUDGET MESSAGE -- 2021-22  
 May 6, 2021

**IV. WATER AND SEWER FUND**

The proposed Water and Sewer Fund is \$8,196,950. 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 2021-22.

Operational expenditures are increasing due to employee benefit rate increases. Revenues are expected to increase to Pre COVID-19 levels. 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 city is working with LEDA and the Chamber of Commerce on a regular basis to identify potential business customers. There is a requirement to be able to cover operating costs from generated revenues for the Water and Sewer Fund. While there is a healthy fund balance of \$3,500,000 this can only be used for capital expenditures.

**V. ELECTRIC FUND**

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

The total proposed Electric Fund is \$7,797,350. The projected fund balance is \$1,400,000, or 20% 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 seventh 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 a yard machine for \$150,000, Gaston Street improvements for \$100,000, wash pit for \$100,000, traffic controllers for \$60,000, line reel for \$20,000 and system maintenance at \$420,000.

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.

BUDGET MESSAGE – 2021-22  
May 6, 2021

**VI. BOGER CITY FIRE DISTRICT FUND**

The Boger City Volunteer fire Department merged their operations with the City's Fire Department in FY 2020-2021. The Boger City Fire District generates \$985,000 in revenue annually. Under the new arrangement, the County contracts with the City to provide fire protection services for that district. Pending final approval by the State, all property and titles would be conveyed to the City.

**VII. SPECIAL REVENUE FUND**

The proposed Special Revenue Fund is \$1,640,000.00. The Special Revenue Fund serves to accommodate revenues received through dedicated grant revenue sources. In FY 2020-2021, the American Rescue Plan provided the City with the first installment of \$1,640,000. We anticipate receiving the second installment of these funds in FY 2021-2022. The city plans to use the funds in making investments in water, sewer, and/or broadband infrastructure.

**VIII. 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.

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

**BUDGET MESSAGE – 2021-22**

May 6, 2021

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.

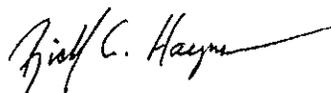
In conclusion, I am recommending a \$29,961,457 operating budget for fiscal year 2021-22 for the City of Lincoln. This is less than 2020-21 due to major capital projects that were in last year's budget and reductions to the operating expenses in the general fund and enterprise funds.

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,



**Richard C. Haynes**  
City Manager

## **THE ORGANIZATION**

EDWARD L. HATLEY, JR., MAYOR  
MARY FRANCES WHITE, CITY COUNCIL, WARD ONE  
CHRISTINE POINSETTE, CITY COUNCIL, WARD TWO  
MARTIN A. EADDY, CITY COUNCIL, WARD THREE  
ROBY D. JETTON, CITY COUNCIL, WARD FOUR

## **APPOINTED OFFICIALS**

CITY MANAGER, RITCHIE HAYNES  
CITY ATTORNEY, THOMAS J. WILSON, JR.

## **STAFF**

DAPHNE INGRAM, ASSISTANT TO CITY MANAGER/  
CITY CLERK  
PAMELA MCBRYDE, FINANCE DIRECTOR  
TANYA OSBORNE, HUMAN RESOURCES DIRECTOR  
LAURA ELAM, PLANNING & ZONING DIRECTOR  
RODNEY JORDAN, CHIEF OF POLICE  
CHARLES R. HEAVNER, FIRE CHIEF  
ROBERT PEARSON, UTILITIES DIRECTOR  
NATHAN EUREY, PUBLIC SERVICES DIRECTOR  
LAURA MORRIS, COMMUNITY RELATIONS DIRECTOR  
DAVID RAMSEY, BUSINESS SERVICES DIRECTOR

## **MAYOR**

The Mayor is the chief elected official of the City of Lincolnton. The Mayor is elected, at large, for a four 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 Lincolnton, is appointed by the City Council and serves at its pleasure. The City of Lincolnton adopted the Council-Manager form of government in 1982.

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

## **CITY ATTORNEY**

The 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  
 Christine Poinsette



**CITY COUNCIL**  
 Richard Haynes  
[rhaynes@lincolntonnc.org](mailto:rhaynes@lincolntonnc.org)  
**CITY CLERK**  
 Daphne Ingram  
[dingram@lincolntonnc.org](mailto:d Ingram@lincolntonnc.org)  
**CITY ATTORNEY**  
 Thomas J. Wilson, Jr.

**BUDGET ORDINANCE**

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2021-2022 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, 2021 and ending June 30, 2022 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 173,960
Human Resources	334,015
Finance	135,270
General Expense	1,449,895
General Debt Service	293,924
Police	3,350,520
Fire	2,214,200
Public Works	44,580
Street	778,605
Equipment Services	223,290
Solid Waste	522,095
Planning/Zoning	330,440
Bus & Comm. Dev	123,200
Recreation	1,063,163
	<u>\$ 11,037,157</u>

**SECTION 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

AD VALOREM LEVY	\$ 5,090,000
PRIOR YEAR TAXES	80,000
NC VEHICLE TAX SYSTEM (NCVTS)	415,000
NCVTS-LICENSE FEE	150,000
DISCOUNT ON TAXES	(60,000)
INTEREST ON TAXES	25,000

LEASE/RENTAL VEHICLE TAX	20,000
LOCAL SALES & USE TAX	3,300,000
FEDERAL GRANTS-FEMA	62,000
PILOT-HOUSING AUTHORITY	22,470
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
FIRE DEPARTMENT FEES	8,000
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	15,000
WEX-FUEL REBATES	3,000
JULY 4TH DONATIONS/OTHER	13,000
REIMB FROM POWELL BILL	120,000
APPROPRIATION FROM FUND BALANCE- GF	-
	<u>\$ 11,037,157</u>

**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, 2021 and ending June 30, 2022 in accordance with the chart of accounts heretofore established for this City:

BOGER CITY TAX DISTRICT	<u>\$ 985,000</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, 2021, and ending June 30, 2022:

FIRE DISTRICT TAX	\$ 981,000
INVESTMENT INCOME	1,000
SALESTAX/GRANTS	3,000
FUND BALANCE APPROPRIATED	-
	<u>\$ 985,000</u>

**SECTION 5.** The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022 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, 2021 and ending June 30, 2022:

POWELL BILL ALLOCATION	\$ 304,000
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, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the City:

WATER & SEWER FUND	<u>\$ 8,196,950</u>
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**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, 2021 and ending June 30, 2022.

INVESTMENT INCOME	\$ 55,000
CONTRACTOR SALES TAX	\$ 4,000
CHARGES FOR SERVICE - WATER	3,610,000
CHARGES FOR SERVICE - SEWER	4,300,000
CONNECTION CHARGES	27,000
OTHER OPERATING REVENUES	200,950
OTHER FINANCING SOURCES	-
	<u>\$ 8,196,950</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, 2022, in accordance with the chart of accounts heretofore approved for the City:

ELECTRIC FUND	<u>\$ 7,797,350</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, 2021 and ending June 30, 2022:

INVESTMENT INCOME	\$ 15,000
CONTRACTOR SALES TAX	\$ 2,000
ELECTRIC SALES	6,900,000
ELECTRIC MUNICIPAL OPERATIONS	550,000
OTHER OPERATING REVENUE	330,350
OTHER FINANCING SOURCES	-
	<u>\$ 7,797,350</u>

**SECTION 11.** The following amounts are hereby appropriated in the Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore approved for the City:

AMERICAN RESCUE PLAN ACT	<u>\$ 1,640,000</u>
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**SECTION 12.** It is estimated that the following revenues will be available in the Special Revenue Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

AMERICAN RESCUE PLAN ACT	<u>\$ 1,640,000</u>
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**SECTION 13.** 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, 2021 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 \$ 988,359,527 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, 2021 for the purpose of raising the revenue listed as "Boger City Fire District Taxes" in Section 3 of this ordinance.

**SECTION 14.** Electric Rates No Increase.

**SECTION 15.** Water & Sewer Rates No Increase.

**SECTION 16.** Appropriations are authorized by fund totals. The City Manager is authorized to reallocate fund appropriations among line item objects of expenditures and revenues as necessary during the budget year.

**SECTION 17.** 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	<u>\$ 29,961,457</u>
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Adopted this 3rd day of June, 2021

Attest:

\_\_\_\_\_  
Daphne Ingram  
City Clerk

\_\_\_\_\_  
Edward L Hatley  
Mayor

## 2021-22 CMO Recommendations/Highlights

### General Fund \$11,037,157

- No tax rate increase
- New Revenue- Property Tax- \$50,000
- New Revenue – Sales Tax- \$215,000
- Restored Revenue – Sales Tax- \$200,000; *FY2021 Covid-19 reduction*
- Implement Salary Study – Phase 1- \$260,000
- Retirement Rate Increase - \$45,000
- Retiree Health Insurance Increase- \$54,900
- Replace 10 Police vehicles- Enterprise
- Allot \$36,000 to Police Department for Capital
- Allot \$10,000 to Police Department for Misc. Equipment
- Allot \$7,500 to Fire Department for Capital
- Allot \$10,000 to Fire Department for Misc. Equipment
- Allot \$18,000 to Fire Department for Building Needs
- Providing year six funding for DDA administrative position- \$42,000
- Rail Trail Landscaping Fund- \$10,000
- Allot \$50,000 to Parks & Recreation for Capital as follows:
  - Rail Trail Cameras - \$15,000
  - Hollybrook Paving - \$21,000
  - Entry Gates – Betty Ross & Highland Drive - \$14,000
- \$150,000 from NCMVT for street paving/sidewalks
- Fund Balance Available \$3.4M = 31%

### Water and Sewer Fund \$8,196,950

- No rate increase
- Retirement Rate Increase - \$18,480
- Allot \$130,000 to Water Treatment Plant as follows:
  - PLC - \$30,000
  - Valve Replacement - \$60,000
  - Floc Drives-(2) - \$25,000
  - Clari Trac Repairs-(2) - \$15,000
- Allot \$364,500 to Waste Water Treatment Plant as follows:
  - Rebuilt #3 Pump Head - \$25,000
  - DAF Parts - \$64,500
  - Aeration Basin Diffuser Head - \$100,000
  - Road Repair - \$45,000
  - Garage Roof - \$30,000
  - #3 Digester Lid - \$100,000
- Allot \$535,000 to Distribution and Collection as follows:
  - Clarks Creek Rebuild Upgrade - \$200,000
  - Lift Station Generator-Country Club - \$75,000
  - Lift Station Generator-27 West - \$50,000
  - Poplar Street Sewer Line - \$60,000
  - Hoyle Street Gravity Line - \$75,000
  - Southfork Crossing - \$75,000
- Fund Balance Available \$3.5M = 43%

## 2021-22 CMO Recommendations/Highlights

### **Electric Fund \$7,797,350**

- No increase in rates
- Retirement Rate Increase - \$5,640
- Allot \$433,000 to Electric Department for Capital as follows:
  - Yard Machine - \$150,000
  - Line Reel - \$20,000
  - Gaston Street Improvements - \$100,000
  - Traffic Controller - \$60,000
  - Smart Phones-(3) - \$3,000
  - Wash Pit - \$100,000
- Building Maintenance - \$90,000
- System Maintenance Increase - \$120,000
- Fund Balance Available \$1.4M = 20%

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

- Paving of City Streets- \$140,000
- Maintenance of City Streets- \$120,000
- Capital Projects- \$45,000
- Fund Balance Available \$288,000 = 95%

### **Boger City Fire District Fund \$985,000**

- Implement Salary Study – Phase 1- \$28,150
- Retirement Rate Increase - \$5,160
- Salaries & Benefits- \$692,300
- Operational Costs- \$158,700
- Capital- \$134,000



Lincolnton, NC

# Proposed Budget Revenues

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<b>Fund: 10 - General Fund</b>				
10-3100-00000	AD VALOREM LEVY	5,040,000.00	5,090,000.00	5,090,000.00
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	-60,000.00	-60,000.00
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	2,885,000.00	3,300,000.00	3,300,000.00
10-3301-00200	FEDERAL GRANTS-FEMA	188,819.00	62,000.00	62,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	22,470.00	22,470.00	22,470.00
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	389,222.00	389,222.00	389,222.00
10-3332-00000	PILOT-ELECTRIC	30,465.00	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	0.00	0.00
10-3434-00000	FIRE DEPARTMENT FEES	500.00	8,000.00	8,000.00
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	SALE 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	15,000.00	15,000.00
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
10-3910-00001	LOAN PROCEEDS	837,149.00	0.00	0.00
10-3982-00000	REIMB FROM POWELL BILL	120,000.00	120,000.00	120,000.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE- GF	1,255,000.00	124,072.00	0.00
<b>Total Fund: 10 - General Fund:</b>		<b>12,829,059.00</b>	<b>11,161,229.00</b>	<b>11,037,157.00</b>
<b>Fund: 20 - Boger City Fire District</b>				
20-3113-00000	BOGER CITY FIRE TAX	968,000.00	981,000.00	981,000.00
20-3130-00000	INTEREST	1,000.00	1,000.00	1,000.00
20-3330-00000	GRANTS-OTHER	3,000.00	3,000.00	3,000.00
20-3991-00000	APPROPRIATION OF FUND BALANCE	0.00	18,160.00	0.00
<b>Total Fund: 20 - Boger City Fire District:</b>		<b>972,000.00</b>	<b>1,003,160.00</b>	<b>985,000.00</b>

## Proposed Budget Revenues

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 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	1,000.00	1,000.00	1,000.00
27-3992-00000	APPROPRIATION FROM FUND BALANCE- PB	81,265.00	0.00	0.00
<b>Total Fund: 27 - Powell Bill Fund:</b>		<b>386,265.00</b>	<b>305,000.00</b>	<b>305,000.00</b>
<b>Fund: 55 - Special Revenue Fund</b>				
55-3301-00202	FEDERAL CARES	830,573.00	0.00	0.00
55-3301-00203	AMERICAN RESCUE PLAN	0.00	0.00	1,640,000.00
<b>Total Fund: 55 - Special Revenue Fund:</b>		<b>830,573.00</b>	<b>0.00</b>	<b>1,640,000.00</b>
<b>Fund: 61 - Water and Sewer Fund</b>				
61-3235-00000	CONTRACTORS SALES TAX REFUND	4,000.00	4,000.00	4,000.00
61-3700-00000	WATER UTILITY	3,400,000.00	3,500,000.00	3,500,000.00
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	4,200,000.00	4,300,000.00	4,300,000.00
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 W&S	50,000.00	50,000.00	50,000.00
61-3752-00000	LATE FEE CHARGES W&S	90,000.00	90,000.00	90,000.00
61-3754-00000	RETURNED CHECK FEE WATER	450.00	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	SALE OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
61-3910-00001	LOAN PROCEEDS	150,000.00	0.00	0.00
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	1,530,500.00	182,183.00	0.00
<b>Total Fund: 61 - Water and Sewer Fund:</b>		<b>9,677,450.00</b>	<b>8,379,133.00</b>	<b>8,196,950.00</b>
<b>Fund: 63 - Electric Fund</b>				
63-3237-00000	ELECTRIC CONTRACTORS SALES TAX	0.00	2,000.00	2,000.00
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	6,900,000.00	6,865,915.00	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	550,000.00	550,000.00	550,000.00
63-3728-00000	SECURITY LIGHT CHARGE	113,000.00	120,000.00	120,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	40,000.00	40,000.00	40,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	100,000.00	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	10,000.00	10,000.00	10,000.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTR	808,480.00	5,640.00	0.00
<b>Total Fund: 63 - Electric Fund:</b>		<b>8,596,830.00</b>	<b>7,768,905.00</b>	<b>7,797,350.00</b>
<b>Report Total:</b>		<b>33,292,177.00</b>	<b>28,617,427.00</b>	<b>29,961,457.00</b>



Lincolnton, NC

# Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 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	232,000.00	205,000.00	205,000.00
10-4110-12600	PART-TIME SALARIES	16.78	0.00	0.00
10-4110-13000	INSURANCE STIPEND	1,299.83	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>233,316.61</b>	<b>206,200.00</b>	<b>206,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4110-18100	FICA	20,000.00	16,000.00	16,000.00
10-4110-18200	RETIREMENT	26,000.00	24,640.00	24,640.00
10-4110-18300	HEALTH INSURANCE	21,461.75	22,000.00	22,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	15,000.00	16,000.00	16,000.00
10-4110-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4110-18600	WORKER'S COMP INS	700.00	700.00	700.00
10-4110-18700	DENTAL INSURANCE	2,300.00	2,300.00	2,300.00
10-4110-18900	TRAVEL ALLOWANCE	6,838.42	0.00	0.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>92,550.17</b>	<b>81,840.00</b>	<b>81,840.00</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	3,005.42	7,500.00	7,500.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>3,605.42</b>	<b>8,100.00</b>	<b>8,100.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4110-43900	EQUIPMENT RENTAL/LEASE	8,977.80	6,000.00	6,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-105,180.00	-136,430.00	-136,430.00
10-4110-49100	DUES/SUBSCRIPTIONS	1,221.66	1,500.00	1,500.00
10-4110-49900	MISCELLANEOUS	528.34	250.00	250.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-94,452.20</b>	<b>-128,680.00</b>	<b>-128,680.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4110-50000	CAPITAL EXPENSE	1,000.00	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>2,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>Total Department: 4110 - City Manager/Clerk:</b>		<b>239,520.00</b>	<b>173,960.00</b>	<b>173,960.00</b>
<b>Department: 4120 - Human Resources</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4120-12100	SALARIES	268,752.38	240,000.00	240,000.00
10-4120-13000	INSURANCE STIPEND	3,047.62	3,000.00	3,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>271,800.00</b>	<b>243,000.00</b>	<b>243,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4120-18100	FICA	20,254.48	18,500.00	18,500.00
10-4120-18200	RETIREMENT	27,600.00	28,560.00	28,560.00
10-4120-18300	HEALTH INSURANCE	42,500.00	48,000.00	48,000.00
10-4120-18400	LIFE INSURANCE	300.00	325.00	325.00
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

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4120-18900	TRAVEL ALLOWANCE	37.94	0.00	0.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>94,492.42</b>	<b>99,185.00</b>	<b>99,185.00</b>
	<b>ExpCategory: 190 - Professional Services</b>			
10-4120-19800	EAP PROGRAM	3,732.06	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>5,232.06</b>	<b>5,250.00</b>	<b>5,250.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
10-4120-26000	OFFICE	3,534.11	4,000.00	3,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>3,534.11</b>	<b>4,000.00</b>	<b>3,000.00</b>
	<b>ExpCategory: 300 - Current Obligations &amp; Services</b>			
10-4120-32500	POSTAGE	108.74	100.00	100.00
10-4120-34100	PRINTING	400.00	400.00	400.00
10-4120-39500	TRAINING/BUSINESS	4,000.00	5,000.00	4,000.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>4,508.74</b>	<b>5,500.00</b>	<b>4,500.00</b>
	<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>			
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,025.52	3,000.00	3,000.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	14,307.15	15,000.00	15,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-48,210.00	-58,670.00	-58,670.00
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>-28,627.33</b>	<b>-38,420.00</b>	<b>-38,420.00</b>
	<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>			
10-4120-59900	MISCELLANEOUS EQUIPMENT	0.00	1,000.00	1,000.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>0.00</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	8,800.00	7,000.00
10-4120-67901	HEP B TESTING	150.00	0.00	0.00
10-4120-68400	EMPLOYEE RELATIONS	7,000.00	7,000.00	7,000.00
10-4120-68700	PUBLIC RELATIONS / WELLNESS	500.00	2,500.00	2,500.00
	<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>	<b>14,650.00</b>	<b>18,300.00</b>	<b>16,500.00</b>
	<b>Total Department: 4120 - Human Resources:</b>	<b>365,590.00</b>	<b>337,815.00</b>	<b>334,015.00</b>
	<b>Department: 4130 - Finance</b>			
	<b>ExpCategory: 100 - Salaries &amp; Wages</b>			
10-4130-12100	SALARIES	319,508.39	325,000.00	325,000.00
10-4130-12600	PART-TIME SALARIES	58,571.56	45,000.00	45,000.00
10-4130-13000	INSURANCE STIPEND	3,900.00	4,200.00	4,200.00
	<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>	<b>381,979.95</b>	<b>374,200.00</b>	<b>374,200.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-4130-18100	FICA	29,200.00	29,000.00	29,000.00
10-4130-18200	RETIREMENT	33,500.00	38,640.00	38,640.00
10-4130-18300	HEALTH INSURANCE	45,000.00	40,000.00	40,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	27,000.00	30,000.00	30,000.00
10-4130-18400	LIFE INSURANCE	550.00	400.00	400.00
10-4130-18600	WORKER'S COMP INS	1,100.00	1,200.00	1,200.00
10-4130-18700	DENTAL INSURANCE	4,800.00	3,500.00	3,500.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>141,150.00</b>	<b>142,740.00</b>	<b>142,740.00</b>
	<b>ExpCategory: 190 - Professional Services</b>			
10-4130-19900	CONSULTING FEES/CONTRACTED SERVICES	4,000.00	20,000.00	15,000.00
	<b>Total ExpCategory: 190 - Professional Services:</b>	<b>4,000.00</b>	<b>20,000.00</b>	<b>15,000.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
10-4130-20000	SUPPLIES	21,780.67	15,000.00	15,000.00
10-4130-26000	OFFICE	3,178.00	4,000.00	4,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>24,958.67</b>	<b>19,000.00</b>	<b>19,000.00</b>

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<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
10-4130-39500	TRAINING/BUSINESS	1,184.93	5,000.00	5,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>1,634.93</b>	<b>5,450.00</b>	<b>5,450.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4130-43900	EQUIPMENT RENTAL/LEASE	3,500.00	6,500.00	6,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	22,063.55	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	-363,080.00	-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>-335,296.45</b>	<b>-432,620.00</b>	<b>-432,620.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4130-50000	CAPITAL EXPENSE	0.00	10,000.00	10,000.00
10-4130-59900	MISCELLANEOUS EQUIPMENT	5,212.90	1,500.00	1,500.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>5,212.90</b>	<b>11,500.00</b>	<b>11,500.00</b>
<b>Total Department: 4130 - Finance:</b>		<b>223,640.00</b>	<b>140,270.00</b>	<b>135,270.00</b>
<b>Department: 4280 - General Expense</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4280-12700	MAYOR SALARY	8,232.48	8,250.00	8,250.00
10-4280-12800	ATTORNEY SALARY	16,100.00	16,100.00	16,100.00
10-4280-12900	COUNCIL SALARY	19,763.52	19,800.00	19,800.00
10-4280-13600	RETIREES ALLOWANCE	20,000.00	20,000.00	20,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>64,096.00</b>	<b>64,150.00</b>	<b>64,150.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4280-18100	FICA	2,200.00	2,200.00	2,200.00
10-4280-18500	UNEMPLOYMENT INSURANCE	7,500.00	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	21,336.87	15,000.00	15,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>31,136.87</b>	<b>27,300.00</b>	<b>27,300.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
10-4280-19200	LEGAL	10,000.00	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	52,000.00	53,000.00	50,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>97,800.00</b>	<b>103,800.00</b>	<b>100,800.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4280-20000	SUPPLIES	145.53	0.00	0.00
10-4280-20001	CUSTODIAL SUPPLIES	3,715.68	0.00	0.00
10-4280-21200	UNIFORMS	538.23	0.00	0.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>4,399.44</b>	<b>0.00</b>	<b>0.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4280-32100	TELEPHONE	206,408.46	176,900.00	176,900.00
10-4280-32500	POSTAGE	5,000.00	5,000.00	5,000.00
10-4280-33100	ELECTRICITY	24,500.00	24,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	1,727.04	1,500.00	1,500.00
10-4280-35100	BUILDING MAINTENANCE	24,802.82	32,000.00	32,000.00
10-4280-37000	ADVERTISING	8,180.00	8,000.00	8,000.00
10-4280-39500	TRAINING/BUSINESS	2,820.00	4,000.00	3,500.00
10-4280-39800	ONLINE PAYMENTS FEE	8,758.08	20,000.00	20,000.00
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>283,696.40</b>	<b>273,400.00</b>	<b>272,900.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4280-43900	EQUIPMENT RENTAL/LEASE	233.83	0.00	0.00
10-4280-45000	PROPERTY & CASUALTY INS	138,000.00	140,000.00	140,000.00
10-4280-48000	CONTRA-ADMINISTRATION	-168,560.00	-218,960.00	-218,960.00

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4280-49000	LEAGUE OF MUNICIPAL DUES	10,000.00	11,000.00	11,000.00
10-4280-49100	DUES/SUBSCRIPTIONS	7,444.35	7,400.00	7,400.00
10-4280-49900	MISCELLANEOUS	13,779.96	10,000.00	10,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>898.14</b>	<b>-50,560.00</b>	<b>-50,560.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4280-50000	CAPITAL EXPENSE	300,000.00	0.00	0.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>301,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<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	8,500.00	6,000.00
10-4280-61400	CHAMBER OF COMMERCE	17,100.00	17,100.00	17,100.00
10-4280-61500	HISTORICAL ASSOCIATION	7,500.00	10,000.00	27,500.00
10-4280-61600	LEDA	65,000.00	66,807.00	67,000.00
10-4280-61700	OTHER REQUESTS	0.00	2,000.00	1,000.00
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	7,500.00	7,500.00	5,000.00
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	145,956.17	140,000.00	140,000.00
10-4280-68500	MANAGEMENT PLANNING	1,500.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS / WELLNESS	19,500.00	20,000.00	10,000.00
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>482,356.17</b>	<b>486,207.00</b>	<b>487,900.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
10-4280-73100	ENTERPRISE VEHICLES LEASE	243,756.98	320,000.00	215,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>243,756.98</b>	<b>320,000.00</b>	<b>215,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
10-4280-99100	CONTINGENCY	101,991.00	0.00	331,405.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>101,991.00</b>	<b>0.00</b>	<b>331,405.00</b>
<b>Total Department: 4280 - General Expense:</b>		<b>1,611,131.00</b>	<b>1,225,297.00</b>	<b>1,449,895.00</b>
<b>Department: 4285 - General Debt Service</b>				
<b>ExpCategory: 700 - Debt Service</b>				
10-4285-73500	BANK LOAN PRINCIPAL	289,000.00	220,000.00	242,800.00
10-4285-74000	INTERFUND LOAN INT REPAY	18,333.00	16,500.00	16,500.00
10-4285-74500	BANK LOAN INTEREST	12,500.00	12,500.00	19,700.00
10-4285-75000	DEPOT PRINCIPAL	12,268.78	12,000.00	12,000.00
10-4285-75500	DEPOT INTEREST	2,655.22	2,924.00	2,924.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>334,757.00</b>	<b>263,924.00</b>	<b>293,924.00</b>
<b>Total Department: 4285 - General Debt Service:</b>		<b>334,757.00</b>	<b>263,924.00</b>	<b>293,924.00</b>
<b>Department: 4310 - Police</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4310-12100	SALARIES	1,816,500.00	1,836,500.00	1,836,000.00
10-4310-12201	SERVICE REIMB-RESERVES	1,500.00	0.00	0.00
10-4310-12600	PART-TIME SALARIES	51,655.16	80,000.00	56,500.00
10-4310-13000	INSURANCE STIPEND	20,883.43	23,000.00	23,000.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	89,000.00	83,000.00	83,000.00

## Proposed Budget Expenses

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4310-13300	RETIREMENT-401(K) OFFICERS	88,000.00	85,000.00	85,000.00
	<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>	<b>2,067,538.59</b>	<b>2,107,500.00</b>	<b>2,083,500.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-4310-18000	RETIREMENT-OFFICERS	185,000.00	185,000.00	185,000.00
10-4310-18100	FICA	142,000.00	142,000.00	146,000.00
10-4310-18200	RETIREMENT-GENERAL	14,949.41	16,800.00	16,800.00
10-4310-18300	HEALTH INSURANCE	265,000.00	272,000.00	272,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	192,450.00	200,000.00	200,000.00
10-4310-18400	LIFE INSURANCE	2,419.90	24,700.00	24,700.00
10-4310-18600	WORKER'S COMP INS	53,000.00	51,000.00	51,000.00
10-4310-18700	DENTAL INSURANCE	26,000.00	21,500.00	21,500.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>880,819.31</b>	<b>913,000.00</b>	<b>917,000.00</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	48,000.00	43,000.00	43,000.00
10-4310-25100	GAS & OIL	40,000.00	50,000.00	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>97,500.00</b>	<b>102,500.00</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	9,000.00	20,000.00	15,000.00
10-4310-35200	EQUIPMENT REPAIRS	3,000.00	3,000.00	3,000.00
10-4310-39500	TRAINING/BUSINESS	24,892.10	25,000.00	25,000.00
10-4310-39501	K-9	2,055.02	6,000.00	6,000.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>50,467.12</b>	<b>65,520.00</b>	<b>60,520.00</b>
	<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>			
10-4310-41300	OFFICE RENT	12,950.00	0.00	0.00
10-4310-49100	DUES/SUBSCRIPTIONS	36,732.12	104,450.00	100,000.00
10-4310-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4310-49900	MISCELLANEOUS	9,212.86	9,000.00	9,000.00
	<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>	<b>59,894.98</b>	<b>114,450.00</b>	<b>110,000.00</b>
	<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>			
10-4310-50000	CAPITAL EXPENSE	103,266.67	87,000.00	36,000.00
10-4310-50500	POLICE BUILDING	139,003.69	0.00	0.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	5,893.29	10,000.00	10,000.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>248,163.65</b>	<b>97,000.00</b>	<b>46,000.00</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	6,886.35	9,000.00	9,000.00
10-4310-62700	CONTROLLED SUBSTANCE	5,000.00	5,000.00	5,000.00
	<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>	<b>28,886.35</b>	<b>31,000.00</b>	<b>31,000.00</b>
	<b>Total Department: 4310 - Police:</b>	<b>3,433,270.00</b>	<b>3,430,970.00</b>	<b>3,350,520.00</b>
	<b>Department: 4340 - Fire</b>			
	<b>ExpCategory: 100 - Salaries &amp; Wages</b>			
10-4340-12100	SALARIES	1,414,384.66	1,280,000.00	1,280,000.00
10-4340-12600	PART-TIME SALARIES	79,819.58	76,000.00	55,000.00
10-4340-13000	INSURANCE STIPEND	15,400.66	16,500.00	16,500.00
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>1,531,104.90</b>	<b>1,394,000.00</b>	<b>1,373,000.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-4340-18100	FICA	110,000.00	102,000.00	102,000.00
10-4340-18200	RETIREMENT	149,000.00	145,600.00	145,600.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4340-18300	HEALTH INSURANCE	205,500.00	215,000.00	215,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	100,000.00	100,000.00	100,000.00
10-4340-18400	LIFE INSURANCE	2,525.10	3,000.00	3,000.00
10-4340-18600	WORKER'S COMP INS	29,000.00	31,000.00	31,000.00
10-4340-18700	DENTAL INSURANCE	18,000.00	17,500.00	17,500.00
10-4340-18800	GAP INSURANCE	2,359.00	5,000.00	5,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>616,384.10</b>	<b>619,100.00</b>	<b>619,100.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4340-20000	SUPPLIES	9,300.00	9,500.00	9,500.00
10-4340-21200	UNIFORMS	42,213.06	40,000.00	40,000.00
10-4340-25100	GAS & OIL	22,500.00	23,000.00	23,000.00
10-4340-26000	OFFICE	3,500.00	3,500.00	3,500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>77,513.06</b>	<b>76,000.00</b>	<b>76,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4340-32200	UTILITIES-STATIONS	8,000.00	8,500.00	8,500.00
10-4340-32500	POSTAGE	300.00	350.00	350.00
10-4340-35100	BUILDING MAINTENANCE	17,600.00	25,000.00	18,000.00
10-4340-35200	EQUIPMENT REPAIRS	56,643.24	53,000.00	53,000.00
10-4340-39500	TRAINING/BUSINESS	12,429.11	12,750.00	12,750.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>94,972.35</b>	<b>99,600.00</b>	<b>92,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4340-45000	PROPERTY & CASUALTY INS	549.39	0.00	0.00
10-4340-49100	DUES/SUBSCRIPTIONS	6,400.00	9,000.00	6,500.00
10-4340-49500	SAFETY	13,807.38	15,000.00	15,000.00
10-4340-49900	MISCELLANEOUS	9,412.66	8,000.00	8,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>30,169.43</b>	<b>32,000.00</b>	<b>29,500.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4340-50000	CAPITAL EXPENSE	672,149.00	7,500.00	7,500.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	9,316.16	10,000.00	10,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>681,465.16</b>	<b>17,500.00</b>	<b>17,500.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	0.00	5,000.00	5,000.00
10-4340-68600	FIRE SAFETY EDUCATION	340.00	1,500.00	1,500.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>340.00</b>	<b>6,500.00</b>	<b>6,500.00</b>
<b>Total Department: 4340 - Fire:</b>		<b>3,031,949.00</b>	<b>2,244,700.00</b>	<b>2,214,200.00</b>
<b>Department: 4510 - Public Works Administration</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4510-12100	SALARIES	105,000.00	105,000.00	105,000.00
10-4510-12600	PART-TIME SALARIES	25,000.00	25,000.00	25,000.00
10-4510-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>131,200.00</b>	<b>131,200.00</b>	<b>131,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4510-18100	FICA	10,500.00	8,200.00	8,200.00
10-4510-18200	RETIREMENT	11,000.00	12,320.00	12,320.00
10-4510-18300	HEALTH INSURANCE	16,311.77	17,000.00	17,000.00
10-4510-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4510-18600	WORKER'S COMP INS	2,500.00	2,500.00	2,500.00
10-4510-18700	DENTAL INSURANCE	2,100.00	1,600.00	1,600.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>42,661.77</b>	<b>41,820.00</b>	<b>41,820.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4510-20000	SUPPLIES	2,750.00	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>5,950.00</b>	<b>5,700.00</b>	<b>5,700.00</b>

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4510-33100	ELECTRICITY	5,380.09	6,540.00	6,540.00
10-4510-35100	BUILDING MAINTENANCE	22,648.14	20,000.00	20,000.00
10-4510-35200	EQUIPMENT REPAIRS	150.00	0.00	0.00
10-4510-39500	TRAINING/BUSINESS	0.00	1,500.00	1,500.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>28,178.23</b>	<b>28,040.00</b>	<b>28,040.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4510-43900	EQUIPMENT RENTAL/LEASE	4,200.00	3,000.00	3,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-131,040.00	-171,680.00	-171,680.00
10-4510-49100	DUES/SUBSCRIPTIONS	1,000.00	1,000.00	1,000.00
10-4510-49500	SAFETY	1,650.00	3,000.00	3,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-124,190.00</b>	<b>-164,680.00</b>	<b>-164,680.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4510-59900	MISCELLANEOUS EQUIPMENT	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>Total Department: 4510 - Public Works Administration:</b>		<b>86,300.00</b>	<b>44,580.00</b>	<b>44,580.00</b>
<b>Department: 4520 - Street and Maintenance</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4520-12100	SALARIES	413,177.47	425,000.00	425,000.00
10-4520-12600	PART-TIME SALARIES	8,500.00	20,000.00	20,000.00
10-4520-12601	PART TIME SEASONAL	3,500.00	5,000.00	5,000.00
10-4520-13000	INSURANCE STIPEND	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>431,177.47</b>	<b>456,000.00</b>	<b>456,000.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4520-18100	FICA	32,900.00	34,500.00	34,500.00
10-4520-18200	RETIREMENT	43,000.00	49,280.00	49,280.00
10-4520-18300	HEALTH INSURANCE	86,605.74	80,000.00	80,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	40,000.00	80,000.00	80,000.00
10-4520-18400	LIFE INSURANCE	706.80	700.00	700.00
10-4520-18600	WORKER'S COMP INS	22,000.00	22,000.00	22,000.00
10-4520-18700	DENTAL INSURANCE	7,600.00	7,800.00	7,800.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>232,812.54</b>	<b>274,280.00</b>	<b>274,280.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4520-20000	SUPPLIES	19,256.66	15,000.00	15,000.00
10-4520-21200	UNIFORMS	8,002.23	6,000.00	7,000.00
10-4520-25100	GAS & OIL	17,500.00	18,000.00	18,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>44,758.89</b>	<b>39,000.00</b>	<b>40,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
10-4520-33100	ELECTRICITY	6,985.00	8,485.00	8,485.00
10-4520-35100	BUILDING MAINTENANCE	9,100.00	6,500.00	6,500.00
10-4520-35200	EQUIPMENT REPAIRS	3,000.00	4,000.00	4,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>19,085.00</b>	<b>18,985.00</b>	<b>18,985.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4520-43900	EQUIPMENT RENTAL/LEASE	238.02	500.00	500.00
10-4520-45000	PROPERTY & CASUALTY INS	70.16	0.00	0.00
10-4520-48000	CONTRA-ADMINISTRATION	-134,840.00	-176,660.00	-176,660.00
10-4520-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4520-49900	MISCELLANEOUS	4,429.84	6,000.00	6,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>-129,101.98</b>	<b>-169,160.00</b>	<b>-169,160.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
10-4520-59100	RESURFACING & PATCHWORK	250,820.16	140,000.00	140,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	6,092.92	2,500.00	2,500.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4520-59900	MISCELLANEOUS EQUIPMENT	8,000.00	8,000.00	8,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>272,913.08</b>	<b>158,500.00</b>	<b>158,500.00</b>
<b>Total Department: 4520 - Street and Maintenance:</b>		<b>871,645.00</b>	<b>777,605.00</b>	<b>778,605.00</b>
<b>Department: 4530 - Equipment Services</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4530-12100	SALARIES	108,000.00	108,000.00	108,000.00
10-4530-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>109,200.00</b>	<b>109,200.00</b>	<b>109,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4530-18100	FICA	8,000.00	8,100.00	8,100.00
10-4530-18200	RETIREMENT	10,100.00	12,320.00	12,320.00
10-4530-18300	HEALTH INSURANCE	19,000.00	17,500.00	17,500.00
10-4530-18302	RETIREE HEALTH INSURANCE	0.00	11,000.00	11,000.00
10-4530-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4530-18600	WORKER'S COMP INS	3,000.00	2,800.00	2,800.00
10-4530-18700	DENTAL INSURANCE	1,500.00	1,400.00	1,400.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>41,850.00</b>	<b>53,320.00</b>	<b>53,320.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4530-20000	SUPPLIES	1,500.00	2,500.00	2,500.00
10-4530-21200	UNIFORMS	2,000.00	2,000.00	2,000.00
10-4530-25100	GAS & OIL	6,300.00	2,500.00	2,500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>9,800.00</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	3,000.00	2,500.00	2,500.00
10-4530-35200	EQUIPMENT REPAIRS	121,750.00	91,750.00	91,750.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>129,100.00</b>	<b>98,600.00</b>	<b>98,600.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
10-4530-48000	CONTRA-ADMINISTRATION	-39,320.00	-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>-37,320.00</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>Total Department: 4530 - Equipment Services:</b>		<b>255,380.00</b>	<b>223,290.00</b>	<b>223,290.00</b>
<b>Department: 4710 - Solid Waste</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
10-4710-12100	SALARIES	272,000.00	272,000.00	272,000.00
10-4710-13000	INSURANCE STIPEND	4,167.97	4,200.00	4,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>276,167.97</b>	<b>276,200.00</b>	<b>276,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
10-4710-18100	FICA	20,091.25	21,000.00	21,000.00
10-4710-18200	RETIREMENT	27,698.16	31,920.00	31,920.00
10-4710-18300	HEALTH INSURANCE	67,692.83	68,000.00	68,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	9,850.00	10,000.00	10,000.00
10-4710-18400	LIFE INSURANCE	478.80	0.00	0.00
10-4710-18600	WORKER'S COMP INS	16,000.00	15,000.00	15,000.00
10-4710-18700	DENTAL INSURANCE	6,000.00	6,000.00	6,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>147,811.04</b>	<b>151,920.00</b>	<b>151,920.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
10-4710-20000	SUPPLIES	3,780.80	4,000.00	4,000.00
10-4710-21200	UNIFORMS	5,000.00	5,000.00	4,000.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4710-25100	GAS & OIL	42,500.19	42,000.00	42,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>51,280.99</b>	<b>51,000.00</b>	<b>50,000.00</b>
	<b>ExpCategory: 300 - Current Obligations &amp; Services</b>			
10-4710-33100	ELECTRICITY	8,475.00	8,475.00	8,475.00
10-4710-35200	EQUIPMENT REPAIRS	2,700.00	5,000.00	5,000.00
10-4710-37000	ADVERTISING	1,440.00	1,500.00	500.00
10-4710-37100	TIPPING FEES	11,000.00	12,500.00	12,500.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>23,615.00</b>	<b>27,475.00</b>	<b>26,475.00</b>
	<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>			
10-4710-49500	SAFETY	500.00	500.00	500.00
10-4710-49900	MISCELLANEOUS	4,000.00	5,000.00	5,000.00
	<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>	<b>4,500.00</b>	<b>5,500.00</b>	<b>5,500.00</b>
	<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>			
10-4710-50000	CAPITAL EXPENSE	175,000.00	0.00	0.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	14,000.00	12,000.00	12,000.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>189,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
	<b>Total Department: 4710 - Solid Waste:</b>	<b>692,375.00</b>	<b>524,095.00</b>	<b>522,095.00</b>
	<b>Department: 4910 - Planning and Zoning</b>			
	<b>ExpCategory: 100 - Salaries &amp; Wages</b>			
10-4910-12100	SALARIES	140,950.00	167,000.00	128,000.00
10-4910-12600	PART-TIME SALARIES	41,873.32	19,000.00	50,000.00
10-4910-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
	<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>	<b>184,023.32</b>	<b>187,200.00</b>	<b>179,200.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-4910-18100	FICA	14,300.00	14,300.00	14,000.00
10-4910-18200	RETIREMENT	15,735.32	19,040.00	15,120.00
10-4910-18300	HEALTH INSURANCE	19,500.00	22,000.00	18,500.00
10-4910-18302	RETIREE HEALTH INSURANCE	10,000.00	11,000.00	11,000.00
10-4910-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4910-18600	WORKER'S COMP INS	2,545.38	2,000.00	2,000.00
10-4910-18700	DENTAL INSURANCE	1,800.00	1,800.00	1,500.00
10-4910-18900	TRAVEL ALLOWANCE	5,765.00	0.00	0.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>69,895.70</b>	<b>70,340.00</b>	<b>62,320.00</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	34,900.00	75,500.00	65,000.00
	<b>Total ExpCategory: 190 - Professional Services:</b>	<b>44,900.00</b>	<b>85,500.00</b>	<b>75,000.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
10-4910-20000	SUPPLIES	1,500.00	1,500.00	1,500.00
10-4910-25100	GAS & OIL	1,000.00	300.00	300.00
10-4910-26000	OFFICE	5,400.00	3,000.00	3,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>7,900.00</b>	<b>4,800.00</b>	<b>4,800.00</b>
	<b>ExpCategory: 300 - Current Obligations &amp; Services</b>			
10-4910-32500	POSTAGE	500.00	500.00	500.00
10-4910-35200	EQUIPMENT REPAIRS	100.00	100.00	100.00
10-4910-35300	HAZARDOUS PROJECT TASKS	99,037.00	0.00	0.00
10-4910-35400	PETROLEUM PROJECT TASKS	89,782.00	0.00	0.00
10-4910-37000	ADVERTISING	600.00	600.00	600.00
10-4910-39500	TRAINING/BUSINESS	1,785.00	7,550.00	7,550.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>191,804.00</b>	<b>8,750.00</b>	<b>8,750.00</b>
	<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>			
10-4910-43900	EQUIPMENT RENTAL/LEASE	5,494.98	3,200.00	3,200.00
10-4910-48000	CONTRA-ADMINISTRATION	-9,680.00	-12,680.00	-12,680.00
10-4910-49100	DUES/SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-4910-49900	MISCELLANEOUS	361.00	350.00	350.00
	<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>	<b>-2,324.02</b>	<b>-7,630.00</b>	<b>-7,630.00</b>
	<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>			
10-4910-59900	MISCELLANEOUS EQUIPMENT	940.00	2,500.00	2,500.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>940.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
	<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>			
10-4910-68000	PLANNING BOARD CONTRACT	3,100.00	5,500.00	5,500.00
	<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>	<b>3,100.00</b>	<b>5,500.00</b>	<b>5,500.00</b>
	<b>Total Department: 4910 - Planning and Zoning:</b>	<b>500,239.00</b>	<b>356,960.00</b>	<b>330,440.00</b>
	<b>Department: 4930 - Business &amp; Community Development</b>			
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-4930-18900	TRAVEL ALLOWANCE	4,200.00	0.00	0.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>4,200.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>ExpCategory: 190 - Professional Services</b>			
10-4930-19900	CONSULTING FEES/CONTRACTED SERVICES	2,500.00	0.00	0.00
	<b>Total ExpCategory: 190 - Professional Services:</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
10-4930-20000	SUPPLIES	500.00	500.00	500.00
10-4930-26000	OFFICE	0.00	500.00	500.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>500.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
	<b>ExpCategory: 300 - Current Obligations &amp; Services</b>			
10-4930-32500	POSTAGE	0.00	200.00	200.00
10-4930-34100	PRINTING	0.00	500.00	500.00
10-4930-39500	TRAINING/BUSINESS	200.00	4,200.00	4,200.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>200.00</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	0.00	750.00	750.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>
	<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>			
10-4930-68100	REVOLVING LOANS	20,500.00	0.00	0.00
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>135,500.00</b>	<b>115,000.00</b>	<b>115,000.00</b>
	<b>Total Department: 4930 - Business &amp; Community Development:</b>	<b>144,450.00</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	383,314.69	388,000.00	388,000.00
10-6100-12600	PART-TIME SALARIES	70,336.11	125,000.00	125,000.00
10-6100-12601	PART TIME SEASONAL	33,000.00	55,000.00	55,000.00
10-6100-13000	INSURANCE STIPEND	4,599.28	4,800.00	4,800.00
	<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>	<b>491,250.08</b>	<b>572,800.00</b>	<b>572,800.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
10-6100-18100	FICA	43,000.00	42,000.00	42,000.00
10-6100-18200	RETIREMENT	41,000.00	44,800.00	44,800.00
10-6100-18300	HEALTH INSURANCE	57,000.00	51,600.00	51,600.00
10-6100-18302	RETIREE HEALTH INSURANCE	0.00	10,000.00	10,000.00
10-6100-18400	LIFE INSURANCE	650.00	600.00	600.00
10-6100-18600	WORKER'S COMP INS	10,000.00	9,000.00	9,000.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
10-6100-18700	DENTAL INSURANCE	6,000.00	4,200.00	4,200.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>157,650.00</b>	<b>162,200.00</b>	<b>162,200.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
10-6100-20000	SUPPLIES	17,800.00	18,000.00	18,000.00
10-6100-21200	UNIFORMS	5,000.00	5,000.00	5,000.00
10-6100-22000	VENDING & CONCESSIONS	13,800.00	14,000.00	14,000.00
10-6100-25100	GAS & OIL	7,500.00	8,500.00	7,500.00
10-6100-29500	SPORTS PROGRAMS	37,700.00	60,000.00	60,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>81,800.00</b>	<b>105,500.00</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	31,000.00	48,000.00	48,000.00
10-6100-35200	EQUIPMENT REPAIRS	4,150.05	5,000.00	5,000.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	30,000.00	30,000.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-39500	TRAINING/BUSINESS	4,000.00	6,000.00	4,000.00
	<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>	<b>127,813.05</b>	<b>147,663.00</b>	<b>145,663.00</b>
	<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>			
10-6100-43900	EQUIPMENT RENTAL/LEASE	1,771.57	1,500.00	1,500.00
10-6100-45000	PROPERTY & CASUALTY INS	1,594.00	0.00	0.00
10-6100-49100	DUES/SUBSCRIPTIONS	4,748.87	4,500.00	4,500.00
10-6100-49900	MISCELLANEOUS	13,685.43	14,000.00	14,000.00
	<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>	<b>21,799.87</b>	<b>20,000.00</b>	<b>20,000.00</b>
	<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>			
10-6100-50000	CAPITAL EXPENSE	153,000.00	278,400.00	50,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	5,500.00	8,000.00	8,000.00
	<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>	<b>158,500.00</b>	<b>286,400.00</b>	<b>58,000.00</b>
	<b>Total Department: 6100 - Recreation:</b>	<b>1,038,813.00</b>	<b>1,294,563.00</b>	<b>1,063,163.00</b>
	<b>Total Fund: 10 - General Fund:</b>	<b>12,829,059.00</b>	<b>11,161,229.00</b>	<b>11,037,157.00</b>
<b>Fund: 20 - Boger City Fire District</b>				
<b>Department: 4340 - Fire</b>				
	<b>ExpCategory: 100 - Salaries &amp; Wages</b>			
20-4340-12100	SALARIES	472,000.00	474,000.00	474,000.00
20-4340-12600	PART-TIME SALARIES	30,000.00	30,000.00	30,000.00
20-4340-13000	INSURANCE STIPEND	7,200.00	7,200.00	7,200.00
20-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	2,000.00	2,000.00	2,000.00
20-4340-13700	FIREMENS PENSION FUND	3,000.00	3,000.00	3,000.00
20-4340-13800	FIREMENS RELIEF FUND	2,000.00	2,000.00	2,000.00
	<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>	<b>516,200.00</b>	<b>518,200.00</b>	<b>518,200.00</b>
	<b>ExpCategory: 150 - Employee Benefits</b>			
20-4340-18100	FICA	40,000.00	40,000.00	40,000.00
20-4340-18200	RETIREMENT	43,000.00	48,160.00	48,160.00
20-4340-18300	HEALTH INSURANCE	64,000.00	84,000.00	84,000.00
20-4340-18400	LIFE INSURANCE	800.00	800.00	800.00
20-4340-18700	DENTAL INSURANCE	4,300.00	4,300.00	4,300.00
20-4340-18800	GAP INSURANCE	2,359.00	2,000.00	2,000.00
	<b>Total ExpCategory: 150 - Employee Benefits:</b>	<b>154,459.00</b>	<b>179,260.00</b>	<b>179,260.00</b>
	<b>ExpCategory: 200 - Supplies &amp; Materials</b>			
20-4340-20000	SUPPLIES	4,633.07	2,000.00	2,000.00
20-4340-21200	UNIFORMS	15,634.92	3,500.00	3,500.00
20-4340-25100	GAS & OIL	14,896.39	15,000.00	12,000.00
20-4340-26000	OFFICE	899.26	1,000.00	1,000.00
	<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>	<b>36,063.64</b>	<b>21,500.00</b>	<b>18,500.00</b>

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
20-4340-32100	TELEPHONE	5,000.00	6,000.00	6,000.00
20-4340-32200	UTILITIES-STATIONS	15,000.00	15,000.00	15,000.00
20-4340-32500	POSTAGE	0.00	200.00	200.00
20-4340-35100	BUILDING MAINTENANCE	965.25	20,000.00	15,000.00
20-4340-35200	EQUIPMENT REPAIRS	26,724.52	20,000.00	17,000.00
20-4340-39500	TRAINING/BUSINESS	3,000.00	5,000.00	5,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>50,689.77</b>	<b>66,200.00</b>	<b>58,200.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
20-4340-45000	PROPERTY & CASUALTY INS	6,800.00	15,000.00	15,000.00
20-4340-49100	DUES/SUBSCRIPTIONS	2,294.27	2,000.00	2,000.00
20-4340-49500	SAFETY	8,505.92	8,000.00	8,000.00
20-4340-49900	MISCELLANEOUS	2,882.87	2,000.00	2,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>20,483.06</b>	<b>27,000.00</b>	<b>27,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
20-4340-50000	CAPITAL EXPENSE	187,204.53	134,000.00	134,000.00
20-4340-59900	MISCELLANEOUS EQUIPMENT	5,000.00	10,000.00	8,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>192,204.53</b>	<b>144,000.00</b>	<b>142,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
20-4340-68600	FIRE SAFETY EDUCATION	1,900.00	5,000.00	5,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>1,900.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
20-4340-99100	CONTINGENCY	0.00	42,000.00	36,840.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>0.00</b>	<b>42,000.00</b>	<b>36,840.00</b>
<b>Total Department: 4340 - Fire:</b>		<b>972,000.00</b>	<b>1,003,160.00</b>	<b>985,000.00</b>
<b>Total Fund: 20 - Boger City Fire District:</b>		<b>972,000.00</b>	<b>1,003,160.00</b>	<b>985,000.00</b>
<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	47,765.00	0.00	0.00
27-4550-58900	CULVERT REPAIRS	78,500.00	5,000.00	5,000.00
27-4550-59000	POWELL BILL-STREETS	140,000.00	140,000.00	140,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>266,265.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
27-4550-73500	BANK LOAN PRINCIPAL	0.00	33,666.00	33,666.00
27-4550-74500	BANK LOAN INTEREST	0.00	5,422.00	5,422.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>0.00</b>	<b>39,088.00</b>	<b>39,088.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
27-4550-98000	REIMBURSE-GENERAL FUND	120,000.00	120,912.00	120,912.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>120,000.00</b>	<b>120,912.00</b>	<b>120,912.00</b>
<b>Total Department: 4550 - Powell Bill:</b>		<b>386,265.00</b>	<b>305,000.00</b>	<b>305,000.00</b>
<b>Total Fund: 27 - Powell Bill Fund:</b>		<b>386,265.00</b>	<b>305,000.00</b>	<b>305,000.00</b>
<b>Fund: 55 - Special Revenue Fund</b>				
<b>Department: 4310 - Police</b>				
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
55-4310-61700	CARES REIMB WAGES	440,204.00	0.00	0.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>440,204.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4310 - Police:</b>		<b>440,204.00</b>	<b>0.00</b>	<b>0.00</b>

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<b>Department: 4340 - Fire</b>				
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
55-4340-61700	CARES REIMB WAGES	390,369.00	0.00	0.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>390,369.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Department: 4340 - Fire:</b>		<b>390,369.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Department: 7100 - Water Treatment</b>				
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
55-7100-50000	CAPITAL EXPENSE	0.00	0.00	1,640,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,640,000.00</b>
<b>Total Department: 7100 - Water Treatment:</b>		<b>0.00</b>	<b>0.00</b>	<b>1,640,000.00</b>
<b>Total Fund: 55 - Special Revenue Fund:</b>		<b>830,573.00</b>	<b>0.00</b>	<b>1,640,000.00</b>
<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	471,786.98	485,000.00	485,000.00
61-7100-12600	PART-TIME SALARIES	26,000.00	36,000.00	36,000.00
61-7100-13000	INSURANCE STIPEND	6,000.00	6,600.00	6,600.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>503,786.98</b>	<b>527,600.00</b>	<b>527,600.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7100-18100	FICA	39,000.00	41,000.00	41,000.00
61-7100-18200	RETIREMENT	50,750.00	57,120.00	57,120.00
61-7100-18300	HEALTH INSURANCE	76,000.00	80,000.00	80,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	78,000.00	68,000.00	68,000.00
61-7100-18400	LIFE INSURANCE	681.15	700.00	700.00
61-7100-18600	WORKER'S COMP INS	8,000.00	8,000.00	8,000.00
61-7100-18700	DENTAL INSURANCE	5,700.00	5,600.00	5,600.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>288,131.15</b>	<b>290,420.00</b>	<b>290,420.00</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	23,880.87	25,000.00	25,000.00
61-7100-20300	CHEMICALS	131,831.55	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	1,900.00	2,100.00	2,100.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>166,912.42</b>	<b>146,400.00</b>	<b>146,400.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7100-32100	TELEPHONE	16,800.00	17,200.00	17,200.00
61-7100-32500	POSTAGE	500.00	2,000.00	2,000.00
61-7100-33100	ELECTRICITY	240,000.00	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
61-7100-35100	BUILDING MAINTENANCE	13,307.40	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	2,650.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	10,500.00	16,000.00	16,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>363,057.40</b>	<b>392,500.00</b>	<b>392,500.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7100-43900	EQUIPMENT RENTAL/LEASE	1,500.00	2,500.00	2,500.00
61-7100-45000	PROPERTY & CASUALTY INS	640.30	0.00	0.00
61-7100-49100	DUES/SUBSCRIPTIONS	5,400.00	5,400.00	5,400.00
61-7100-49500	SAFETY	2,200.00	2,200.00	2,200.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
61-7100-49900	MISCELLANEOUS	2,350.00	2,350.00	2,350.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>12,090.30</b>	<b>12,450.00</b>	<b>12,450.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7100-50000	CAPITAL EXPENSE	412,500.00	130,000.00	130,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	13,000.00	15,000.00	15,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>425,500.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
61-7100-62900	WATER SERVICE CONTRACT	172,521.75	128,100.00	128,100.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>172,521.75</b>	<b>128,100.00</b>	<b>128,100.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7100-73100	ENTERPRISE VEHICLES LEASE	12,700.00	15,000.00	15,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>12,700.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7100-99100	CONTINGENCY	0.00	75,000.00	68,880.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>0.00</b>	<b>75,000.00</b>	<b>68,880.00</b>
<b>Total Department: 7100 - Water Treatment:</b>		<b>1,945,700.00</b>	<b>1,733,470.00</b>	<b>1,727,350.00</b>
<b>Department: 7110 - Distribution &amp; Collection</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
61-7110-12100	SALARIES	583,846.14	540,000.00	540,000.00
61-7110-13000	INSURANCE STIPEND	7,448.92	7,200.00	7,200.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>591,295.06</b>	<b>547,200.00</b>	<b>547,200.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7110-18100	FICA	44,931.45	42,000.00	42,000.00
61-7110-18200	RETIREMENT	61,338.45	62,720.00	62,720.00
61-7110-18300	HEALTH INSURANCE	97,500.00	102,000.00	102,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	26,000.00	28,000.00	28,000.00
61-7110-18400	LIFE INSURANCE	752.40	800.00	800.00
61-7110-18600	WORKER'S COMP INS	11,750.00	12,000.00	12,000.00
61-7110-18700	DENTAL INSURANCE	7,200.00	8,000.00	8,000.00
61-7110-18900	TRAVEL ALLOWANCE	1,015.41	0.00	0.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>285,487.71</b>	<b>290,520.00</b>	<b>290,520.00</b>
<b>ExpCategory: 190 - Professional Services</b>				
61-7110-19900	CONSULTING FEES/CONTRACTED SERVICES	1,000.00	14,000.00	13,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>1,000.00</b>	<b>14,000.00</b>	<b>13,000.00</b>
<b>ExpCategory: 200 - Supplies &amp; Materials</b>				
61-7110-20000	SUPPLIES	205,000.00	235,000.00	235,000.00
61-7110-21200	UNIFORMS	8,000.00	8,000.00	8,000.00
61-7110-25100	GAS & OIL	18,500.00	20,000.00	20,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>231,500.00</b>	<b>263,000.00</b>	<b>263,000.00</b>
<b>ExpCategory: 300 - Current Obligations &amp; Services</b>				
61-7110-32100	TELEPHONE	22,198.50	21,000.00	23,000.00
61-7110-32500	POSTAGE	26,589.99	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	19,500.00	18,000.00	18,000.00
61-7110-35100	BUILDING MAINTENANCE	750.00	1,000.00	1,000.00
61-7110-35200	EQUIPMENT REPAIRS	77,488.99	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	5,170.00	6,000.00	6,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>169,697.48</b>	<b>161,000.00</b>	<b>163,000.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7110-45000	PROPERTY & CASUALTY INS	442.12	0.00	0.00
61-7110-49100	DUES/SUBSCRIPTIONS	3,000.00	5,000.00	5,000.00
61-7110-49500	SAFETY	1,100.00	1,100.00	1,100.00

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
61-7110-49900	MISCELLANEOUS	6,685.17	5,500.00	5,500.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>11,227.29</b>	<b>11,600.00</b>	<b>11,600.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7110-50000	CAPITAL EXPENSE	601,000.00	606,000.00	535,000.00
61-7110-59600	SYSTEM MAINTENANCE	94,392.46	90,000.00	110,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	18,000.00	18,000.00	18,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>713,392.46</b>	<b>714,000.00</b>	<b>663,000.00</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	27,800.00	41,000.00	41,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>27,800.00</b>	<b>41,000.00</b>	<b>41,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7110-99100	CONTINGENCY	0.00	69,200.00	62,480.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>0.00</b>	<b>69,200.00</b>	<b>62,480.00</b>
<b>Total Department: 7110 - Distribution &amp; Collection:</b>		<b>2,032,900.00</b>	<b>2,113,020.00</b>	<b>2,056,300.00</b>
<b>Department: 7120 - Wastewater Treatment</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
61-7120-12100	SALARIES	501,128.92	485,000.00	485,000.00
61-7120-13000	INSURANCE STIPEND	5,376.12	5,400.00	5,400.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>506,505.04</b>	<b>490,400.00</b>	<b>490,400.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7120-18100	FICA	38,000.00	36,000.00	36,000.00
61-7120-18200	RETIREMENT	52,000.00	52,640.00	52,640.00
61-7120-18300	HEALTH INSURANCE	65,484.26	68,000.00	68,000.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	42,000.00	49,000.00	49,000.00
61-7120-18400	LIFE INSURANCE	560.70	600.00	600.00
61-7120-18600	WORKER'S COMP INS	12,000.00	12,000.00	12,000.00
61-7120-18700	DENTAL INSURANCE	5,500.00	6,100.00	6,100.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>240,544.96</b>	<b>249,340.00</b>	<b>249,340.00</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	17,500.00	17,500.00	17,500.00
61-7120-20300	CHEMICALS	50,000.00	50,000.00	50,000.00
61-7120-21200	UNIFORMS	6,500.00	7,000.00	7,000.00
61-7120-25100	GAS & OIL	6,000.00	3,000.00	3,000.00
61-7120-26000	OFFICE	1,250.00	1,500.00	1,500.00
61-7120-29800	HEAT EXCHANGER FUEL OIL	1,065.80	500.00	500.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>82,315.80</b>	<b>79,500.00</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	223,000.00	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	19,000.00	20,000.00	20,000.00
61-7120-35200	EQUIPMENT REPAIRS	173,785.69	68,000.00	68,000.00
61-7120-39500	TRAINING/BUSINESS	2,000.00	4,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	14,800.00	20,800.00	20,800.00
61-7120-39700	SLUDGE REMOVAL	200,838.68	210,000.00	210,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>652,224.37</b>	<b>619,600.00</b>	<b>619,600.00</b>

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Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,343.05	1,000.00	1,000.00
61-7120-45000	PROPERTY & CASUALTY INS	251.05	0.00	0.00
61-7120-49100	DUES/SUBSCRIPTIONS	10,868.64	7,000.00	7,000.00
61-7120-49900	MISCELLANEOUS	4,597.09	3,000.00	4,000.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>17,059.83</b>	<b>11,000.00</b>	<b>12,000.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
61-7120-50000	CAPITAL EXPENSE	95,000.00	480,000.00	364,500.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	7,500.00	8,000.00	8,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>102,500.00</b>	<b>488,000.00</b>	<b>372,500.00</b>
<b>ExpCategory: 600 - Contracts, Grants, Subsidies</b>				
61-7120-62900	WATER SERVICE CONTRACT	21,000.00	18,000.00	18,000.00
<b>Total ExpCategory: 600 - Contracts, Grants, Subsidies:</b>		<b>21,000.00</b>	<b>18,000.00</b>	<b>18,000.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7120-73100	ENTERPRISE VEHICLES LEASE	21,500.00	22,000.00	22,000.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>21,500.00</b>	<b>22,000.00</b>	<b>22,000.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7120-99100	CONTINGENCY	0.00	73,000.00	67,757.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>0.00</b>	<b>73,000.00</b>	<b>67,757.00</b>
<b>Total Department: 7120 - Wastewater Treatment:</b>		<b>1,644,150.00</b>	<b>2,051,340.00</b>	<b>1,931,597.00</b>
<b>Department: 7130 - Water/Sewer Intangibles</b>				
<b>ExpCategory: 150 - Employee Benefits</b>				
61-7130-19300	HEALTH ADMIN COST	5,000.00	10,000.00	10,000.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>5,000.00</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	23,750.00	86,300.00	86,300.00
61-7130-39900	CREDIT CARD EXPENSE	52,200.00	7,000.00	7,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>75,950.00</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	60,000.00	70,000.00	70,000.00
61-7130-49200	BAD DEBT EXPENSE	35,000.00	95,000.00	95,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	600,000.00	700,000.00	700,000.00
61-7130-49900	MISCELLANEOUS	400.00	0.00	400.00
<b>Total ExpCategory: 400 - Fixed Charges &amp; Services:</b>		<b>695,400.00</b>	<b>865,000.00</b>	<b>865,400.00</b>
<b>ExpCategory: 700 - Debt Service</b>				
61-7130-71000	REVENUE BOND PRINCIPAL	1,647,000.00	0.00	0.00
61-7130-71200	2003 LOAN PRINCIPAL-SEWER	743,000.00	672,000.00	672,000.00
61-7130-71400	SMART METER LOAN	331,779.00	341,871.00	341,871.00
61-7130-72000	REVENUE BOND INTEREST	27,176.00	0.00	0.00
61-7130-72200	2003 LOAN INTEREST-SEWER	65,342.00	27,160.00	27,160.00
61-7130-72300	LOAN PAYMENT EQUIPMENT	30,311.00	25,000.00	25,000.00
61-7130-72400	SMART METER INTEREST	42,020.00	55,250.00	55,250.00
61-7130-75001	REVENUE BOND HANDLING	2,500.00	2,500.00	2,500.00
<b>Total ExpCategory: 700 - Debt Service:</b>		<b>2,889,128.00</b>	<b>1,123,781.00</b>	<b>1,123,781.00</b>
<b>ExpCategory: 900 - Inventory/Interfund Transfer</b>				
61-7130-98500	PILOT EXPENSE	389,222.00	389,222.00	389,222.00
<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>		<b>389,222.00</b>	<b>389,222.00</b>	<b>389,222.00</b>
<b>Total Department: 7130 - Water/Sewer Intangibles:</b>		<b>4,054,700.00</b>	<b>2,481,303.00</b>	<b>2,481,703.00</b>
<b>Total Fund: 61 - Water and Sewer Fund:</b>		<b>9,677,450.00</b>	<b>8,379,133.00</b>	<b>8,196,950.00</b>
<b>Fund: 63 - Electric Fund</b>				
<b>Department: 7200 - Electric</b>				
<b>ExpCategory: 100 - Salaries &amp; Wages</b>				
63-7200-12100	SALARIES	494,940.91	545,000.00	545,000.00

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 Approved
63-7200-12600	PART-TIME SALARIES	14,400.00	12,400.00	12,400.00
63-7200-13000	INSURANCE STIPEND	5,024.18	6,000.00	6,000.00
<b>Total ExpCategory: 100 - Salaries &amp; Wages:</b>		<b>514,365.09</b>	<b>563,400.00</b>	<b>563,400.00</b>
<b>ExpCategory: 150 - Employee Benefits</b>				
63-7200-18100	FICA	39,000.00	43,000.00	43,000.00
63-7200-18200	RETIREMENT	51,000.00	52,640.00	52,640.00
63-7200-18300	HEALTH INSURANCE	72,407.05	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	29,000.00	29,000.00	29,000.00
63-7200-18400	LIFE INSURANCE	644.10	700.00	700.00
63-7200-18600	WORKER'S COMP INS	8,000.00	8,000.00	8,000.00
63-7200-18700	DENTAL INSURANCE	5,893.76	6,500.00	6,500.00
63-7200-18900	TRAVEL ALLOWANCE	4,000.00	0.00	0.00
63-7200-19300	HEALTH ADMIN COST	716.00	500.00	500.00
<b>Total ExpCategory: 150 - Employee Benefits:</b>		<b>216,660.91</b>	<b>216,340.00</b>	<b>216,340.00</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	30,000.00	30,000.00	30,000.00
<b>Total ExpCategory: 190 - Professional Services:</b>		<b>31,000.00</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	175,000.00	175,000.00
63-7200-21200	UNIFORMS	8,874.00	9,000.00	10,000.00
63-7200-25100	GAS & OIL	11,000.00	11,000.00	11,000.00
<b>Total ExpCategory: 200 - Supplies &amp; Materials:</b>		<b>94,874.00</b>	<b>195,000.00</b>	<b>196,000.00</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	114,500.00	64,500.00	64,500.00
63-7200-33100	ELECTRICITY	4,077,800.00	4,728,000.00	4,728,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	38,000.00	38,000.00	38,000.00
63-7200-33700	SALES TAX DISTRIBUTION	25,000.00	0.00	0.00
63-7200-33800	STREET LIGHTING	85,000.00	85,000.00	85,000.00
63-7200-35100	BUILDING MAINTENANCE	60,000.00	60,000.00	90,000.00
63-7200-35200	EQUIPMENT REPAIRS	56,082.83	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	5,000.00	5,000.00
63-7200-39800	ONLINE PAYMENTS FEE	6,000.00	0.00	0.00
63-7200-39900	CREDIT CARD EXPENSE	39,000.00	9,000.00	9,000.00
<b>Total ExpCategory: 300 - Current Obligations &amp; Services:</b>		<b>4,529,882.83</b>	<b>5,035,000.00</b>	<b>5,065,000.00</b>
<b>ExpCategory: 400 - Fixed Charges &amp; Services</b>				
63-7200-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,000.00	8,000.00
63-7200-45000	PROPERTY & CASUALTY INS	29,715.17	30,900.00	30,900.00
63-7200-48900	ELECTRICITIES DUES	7,402.00	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	400,000.00	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>505,617.17</b>	<b>706,700.00</b>	<b>712,700.00</b>
<b>ExpCategory: 500 - Capital Outlay &amp; Equipment</b>				
63-7200-50000	CAPITAL EXPENSE	1,264,200.00	553,000.00	430,000.00
63-7200-50500	POLICE/PROJECT BDLGS	1,044,280.00	0.00	0.00
63-7200-59600	SYSTEM MAINTENANCE	300,000.00	300,000.00	420,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	10,000.00	13,000.00	13,000.00
<b>Total ExpCategory: 500 - Capital Outlay &amp; Equipment:</b>		<b>2,618,480.00</b>	<b>866,000.00</b>	<b>863,000.00</b>

## Proposed Budget Expenses

For Fiscal: 2021-2022 Period Ending: 07/31/2021

Account Number	Account Name	2020-2021 Approved	2021-2022 Dept Req	2021-2022 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	30,465.00	30,465.00	30,465.00
63-7200-99100	CONTINGENCY	30,485.00	100,000.00	94,445.00
	<b>Total ExpCategory: 900 - Inventory/Interfund Transfer:</b>	<b>60,950.00</b>	<b>130,465.00</b>	<b>124,910.00</b>
	<b>Total Department: 7200 - Electric:</b>	<b>8,596,830.00</b>	<b>7,768,905.00</b>	<b>7,797,350.00</b>
	<b>Total Fund: 63 - Electric Fund:</b>	<b>8,596,830.00</b>	<b>7,768,905.00</b>	<b>7,797,350.00</b>
	<b>Report Total:</b>	<b>33,292,177.00</b>	<b>28,617,427.00</b>	<b>29,961,457.00</b>

<b>2021-22 - CAPITAL OUTLAY - GENERAL FUND</b>		
(1)	<u>CITY MANAGER / CLERK</u> OFFICE EQUIPMENT	\$3,000.00
(2)	<u>HUMAN RESOURCES</u> NONE	\$0.00
(3)	<u>FINANCE</u> CHECK SORTER EQUIPMENT	\$10,000.00
(4)	<u>GENERAL EXPENSE</u> NONE	\$0.00
(5)	<u>POLICE</u> INKLESS FINGERPRINT SYSTEM IN CAR COMPUTERS 10 NEW VEHICLES (ENTERPRISE)	\$14,000.00 \$22,000.00 \$0.00
(6)	<u>FIRE</u> ENGINE 2 EQUIPMENT	\$7,500.00
(7)	<u>PUBLIC WORKS</u> NONE	\$0.00
(8)	<u>STREET</u> NONE	\$0.00
(9)	<u>EQUIPMENT SERVICES</u> NONE	\$0.00
(10)	<u>SOLID WASTE</u> NONE	\$0.00
(11)	<u>GENERAL SERVICES</u> NONE	\$0.00
(12)	<u>PLANNING</u> NONE	\$0.00
(13)	<u>BUSINESS &amp; COMMUNITY DEVELOPMENT</u> NONE	\$0.00
(14)	<u>PARKS &amp; RECREATION</u> RAIL TRAIL CAMERAS HOLLYBROOK PAVING ENTRY GATES - BETTY ROSS & HIGHLAND DR	\$15,000.00 \$21,000.00 \$14,000.00
	<b>GENERAL FUND CAPITAL</b>	<b>\$106,500.00</b>

2021-22 - CAPITAL OUTLAY - POWELL BILL		
(1)	<u>POWELL BILL</u>	
	PAVING STREETS	\$140,000.00
	DEBT PAYMENT	<u>\$39,000.00</u>
	<b>POWELL BILL FUND TOTAL</b>	<b>\$179,000.00</b>
2021-22 - CAPITAL OUTLAY - WATER & SEWER		
(1)	<u>WATER TREATMENT PLANT</u>	
	PLC	\$30,000.00
	VALVE REPLACEMENT	\$60,000.00
	FLOC DRIVES - (2)	\$25,000.00
	CLARI TRAC REPAIRS - (2)	\$15,000.00
(2)	<u>DISTRIBUTION &amp; COLLECTION</u>	
	CLARKS CREEK REBUILD UPGRADE	\$200,000.00
	LIFT STATION GENERATOR-COUNTRY CLUB	\$75,000.00
	LIFT STATION GENERATOR-27 WEST	\$50,000.00
	POPLAR STREET SEWER LINE	\$60,000.00
	HOYLE STREET GRAVITY LINE	\$75,000.00
	SOUTHFORK CROSSING	\$75,000.00
(3)	<u>WASTEWATER TREATMENT PLANT</u>	
	REBUILT #3 PUMP HEAD	\$25,000.00
	DAF PARTS	\$64,500.00
	AERATION BASIN DIFFUSER HEAD	\$100,000.00
	ROAD REPAIR	\$45,000.00
	GARAGE ROOF	\$30,000.00
	#3 DIGESTER LID	\$100,000.00
	<b>WATER &amp; SEWER FUND TOTAL</b>	<b>\$1,029,500.00</b>
2021-22 - CAPITAL OUTLAY - ELECTRIC		
(1)	<u>ELECTRIC FUND</u>	
	YARD MACHINE	\$150,000.00
	LINE REEL	\$20,000.00
	GASTON STREET IMPROVEMENTS	\$100,000.00
	TRAFFIC CONTROLLER	\$60,000.00
	SMART PHONES - (3)	\$3,000.00
	WASH PIT	\$100,000.00
	<b>ELECTRIC FUND TOTAL</b>	<b>\$433,000.00</b>

## **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.

## **GLOSSARY OF TERMS**

**\*\* Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**\*\* Depreciation:** The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and must be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**\*\* Discount on Taxes:** A contra revenue account for recording the discounts earned by tax payers who pay prior to September of each year.

**\*\* Electric Current/Municipal Operations:** To record the cost of electric energy used by municipal operations.

**\*\* Electric Utility:** To record revenue on the retail sale of electric energy.

**\*\* Enterprise Administration:** Funds paid to reimburse another fund based on the actual cost of providing services.

**\*\* Enterprise Fund:** A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. It is financed primarily from charges to users for services provided. Included in this category are the water and sewer and electric funds.

**\*\* 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.

## **GLOSSARY OF TERMS**

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

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

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

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

**\*\* 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.

## **GLOSSARY OF TERMS**

**\*\* 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.

**\*\* 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.