

Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

*The
Municipal
Capital and Operating
Budget
Fiscal Year*

2022-23

TABLE OF CONTENTS

1. BUDGET MESSAGE	1-5
2. ORGANIZATION	6-10
A. The Organization	
B. Mayor	
C. City Council	
D. City Manager	
E. City Attorney	
2. BUDGET ORDINANCE	11-14
3. CMO HIGHLIGHTS	15-16
4. REVENUE	17-18
A. General Fund	
B. Powell Bill Fund	
C. Water & Sewer Fund	
D. Electric Fund	
5. EXPENDITURES	
A. General Fund	19-31
(1) City Manager/Clerk	
(2) Human Resources	
(3) Finance	
(4) General Expense	
(5) General Debt-Service	
(6) Police	
(7) Fire	
(8) Public Works	
(9) Street Maintenance	
(10) Equipment Services	
(11) Solid Waste	
(12) General Services I.T.	
(13) Planning & Zoning	
(14) Bus. & Comm. Development	
(15) Parks & Recreation	
(16) Total General Fund	
B. Boger City Fire District	31-32
C. Powell Bill Fund	33
D. Water & Sewer Fund	33-37
(1) Water Treatment Plant	
(2) Distribution and Collection	

(3) Wastewater Treatment Plant	
(4) Water & Sewer Intangibles	
(5) Total Water & Sewer Fund	
E. Electric Fund	37-38
(1) Electric Department	
6. OTHER	
A. Capital Outlay	39-40
B. Glossary	41-46

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



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

May 5, 2022

The Honorable Ed L. Hatley, Mayor
Members of the City Council
Lincolnton, North Carolina

Mayor Hatley and Members of the City Council:

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the proposed operating budget for the fiscal year 2022-23. The budget includes six major funds and totals \$29,509,587.00. I am proud to say that all funds are balanced without the use of fund balance or increases in taxes or fees. I want to thank the Mayor and Council, all the management team, and staff members who worked so hard to put this budget together. With the direction given to us by City Council at our March Budget Retreat, we were able to create a budget that meets our day-to-day needs but also includes funding for much-needed capital projects. Also, once again this year, we utilized our Strategic Plan goals to drive the budget process and future projects.

A public hearing will be scheduled as required by NC General Statute 159-12 for the June City Council meeting. At this time, comments and questions can be received from the general public regarding the proposed budget. City Council may have as many budget work sessions as they choose leading up to the adoption deadline of June 30, 2022.

GENERAL FUND

The proposed General Fund budget is \$12,259,687. This budget is balanced with a property tax rate of \$0.56 per \$100 of assessed property value. The General Fund contains the majority of city services, including public safety, solid waste, street, finance, planning and zoning, recreation, business and community development, human resources, and the city manager's office.

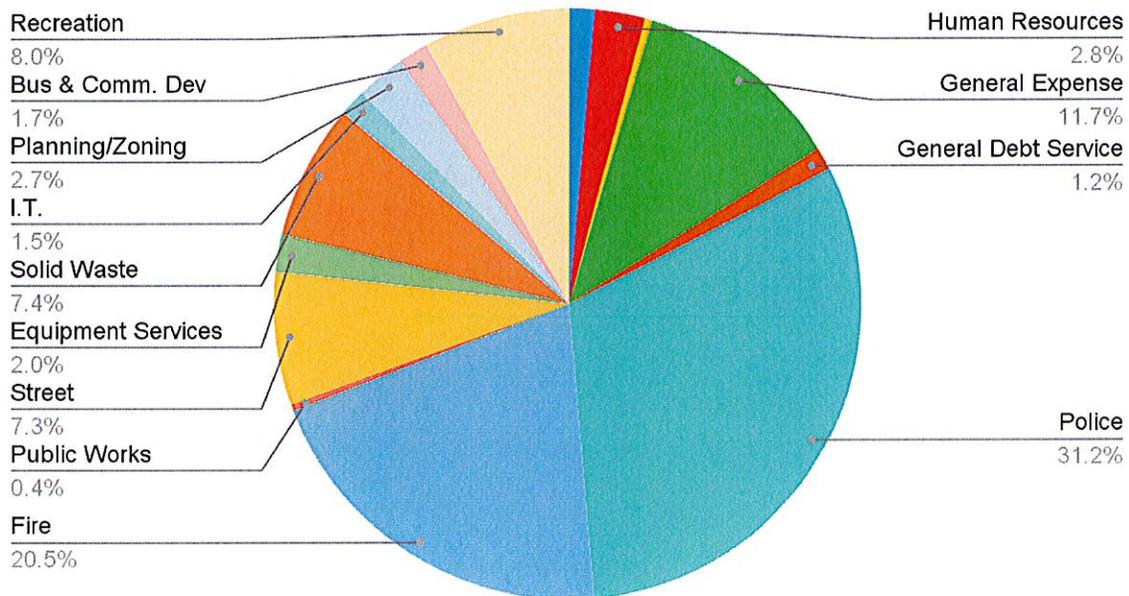
Revenues continue to remain strong in the General Fund. Lincoln County Tax Department is projecting an increase in property tax valuations of approximately 4%. Also, our Local Sales

Budget Message - FY 2022-23

Tax has continued to increase each year and is projected to be at \$4,000,000. We are also projecting increases in the NC Vehicle Tax and the local license fee. Most of the other revenues are projected to be at least within last year's levels. It should be noted that we have continued to be conservative when predicting the revenues for the next fiscal year. This will hopefully protect us if we see the economy start to decline.

Some additional costs in this year's General Fund budget are the pay and class study and capital. The pay and class study included police and public works and added an additional \$221,696 to the budget. Also, we have included several capital projects in the General Fund budget. Some of those are computers and equipment for police cars, building upgrades for the fire department, a new tractor for the street department, a new automated garbage truck for solid waste, and a new mower for the cemetery. Additionally, all Gas & Oil line items have been increased in our service departments to accommodate the increase in fuel costs throughout the country. The following chart shows a breakdown of the General Fund expenses by department:

General Fund Expenses by Department



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, we have used a zero-based budget approach to reduce operational budget line items by \$260,184. Contributing factors to this reduction included the elimination of debt service for a fire truck and two automated garbage trucks, as well as staff reduction in the finance department.

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.

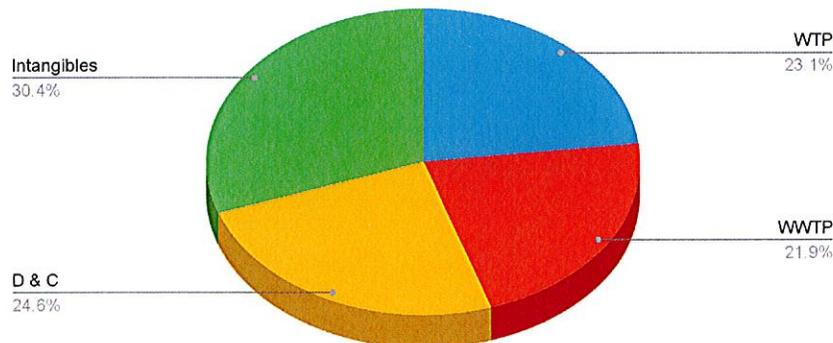
POWELL BILL FUND

The proposed Powell Bill Fund budget is \$326,000. These funds will be used to continue our traditional street and sidewalk repairs. The remaining fund balance will be approximately \$278,000. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities to meet their street-related needs.

WATER AND SEWER FUND

The proposed Water and Sewer Fund budget is \$8,108,950, which is slightly lower than last year’s budget. This fund is made up of four departments: Water Treatment Plant, Distribution and Collection, Wastewater Treatment Plant, and Water & Sewer Intangibles. As the same as the General Fund, the Water and Sewer Fund was impacted by this year’s pay and class study by an additional \$150,274. Also, we have allocated over \$590,000 of capital to be spent in the Water and Sewer Fund. The chart below shows the breakdown of the Water and Sewer Fund expenditures by department:

W&S Fund Expenditures by Department



Budget Message - FY 2022-23

The water and sewer rates will remain the same for FY 2022-23. We are in the last year of our payment toward the sewer bond debt, and this should create a surplus in next year's budget that would allow us to replace aging water and sewer lines, upgrade our plants, and make much-needed repairs at the Public Service Center.

The City is working consistently with Lincoln County, LEDA, and the Chamber of Commerce 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 approximately \$5.5 million, this can only be used for capital expenditures. In the future, we will need to either add water and sewer customers or adjust our rates to keep up with inflationary expenses.

ELECTRIC FUND

The proposed Electric Fund budget is \$7,778,950. The fund balance as of the end of FY2020-21 is \$3.4 million, which is more than double what it was the year before. An increase in fund balance is a necessity if we are going to improve our system in years to come. As in years past, we will not have an increase in rates. The management team at Electricities has done an excellent job managing the restructuring of debt, the reallocation of working capital, and giving the members of the North Carolina Municipal Power Agency #1 (NCMPA#1) options on stabilizing rates in the future. I feel confident that our rate structure will continue to be in a competitive position for years to come.

Similar to the General Fund and Water and Sewer Fund, the Electric Fund was part of the most recent pay study. The impact on the budget accounted for \$34,745. Additionally, \$165,000 was allocated for capital purchases during the FY 2022-23. Some of these capital expenditures will include purchasing new transformers, traffic lights, and industrial meters. Also, we have added money to assist with the final upgrades to the substation on S. Flint Street. In the future, we will need to explore the addition of another substation closer to the north side of our system. This should be identified when developing our 10-year CIP for the Electric Department.

BOGER CITY FIRE DISTRICT FUND

The Boger City Volunteer Fire Department merged its operations with the Lincolnton Fire Department in FY 2020-21. Under the new arrangement, Lincoln County contracts with the City to provide fire protection services for the Boger City Fire District in return the City receives the fire tax revenue for the district. We have projected revenues to be \$1,036,000 for the FY 2022-23.

SUMMARY

As in years past, the budget process uses the City's Strategic Plan as a tool for planning present and future needs. The following four goals were used to identify the needs for this year's budget:

- Infrastructure
- Employee Benefits
- Downtown Development
- Recreation

We have continued to explore every possible opportunity to cut costs and be more efficient in everything we do. I am so proud of our staff and management team for all they do to provide a high level of service with an emphasis on the customer. We have continued to receive a tremendous amount of positive feedback from our citizens regarding our employees and their work. Once again, I would like to thank all of them for their hard work and dedication to the City of Lincolnton.

Also, I would like to thank City Council for their support during this budget process. It is refreshing to see members of the Council and staff having round table discussions about the future of our city. I feel this open dialogue is what has allowed us to find so many different solutions to the day-to-day issues we encounter as a community. Not only do we find many answers to our problems through this process, but we also continue to find ways to save the taxpayers money. I feel very confident that we will continue to improve the quality of life for our citizens while assuring financial stability for the future.

In conclusion, I am recommending a \$29,509,587 operating budget for FY 2022-23 for the City of Lincolnton. I feel the proposed budget meets our departmental needs for this year and lays the groundwork for the future. Also, it includes the funding for Phase II of the pay study recommended by our consultants. Once again, this budget is being proposed without any tax or utility rate increases. As in last year's budget proposal, we are not recommending appropriations from our fund balances. If all holds true, this should assure us that those balances will continue to grow for either future capital projects or emergencies. Lastly, it is my professional opinion that the City of Lincolnton is in the best financial position it has been in since I started working here in 1994, and with the right planning and decision making, we can continue to see the City prosper for generations to come.

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

Respectfully submitted,



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
VACANT, 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
CHRIS JONES, TECHNOLOGY & INNOVATION 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
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 2022-2023 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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 172,430
Human Resources	338,000
Finance	47,430
General Expense	1,433,202
General Debt Service	151,000
Police	3,820,170
Fire	2,510,380
Public Works	44,590
Street	893,750
Equipment Services	251,220
Solid Waste	906,125
IT General Services	178,125
Planning/Zoning	326,990
Bus & Comm. Dev	206,415
Recreation	979,860
	<u>\$ 12,259,687</u>

SECTION 2.

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

AD VALOREM LEVY	\$ 5,225,000
PRIOR YEAR TAXES	75,000
NC VEHICLE TAX SYSTEM (NCVTS)	480,000
NCVTS-LICENSE FEE	175,000
DISCOUNT ON TAXES	(65,000)
INTEREST ON TAXES	25,000
LEASE/RENTAL VEHICLE TAX	22,000
LOCAL SALES & USE TAX	4,000,000
PILOT-HOUSING AUTHORITY	35,000
CONTROLLED SUBSTANCE TAX	4,500
FIREFIGHTERS RELIEF FUND TAX	5,200
ALCOHOL/BEVERAGE TAX	44,000
FRANCHISE TAX	800,000
SOLID WASTE DISPOSAL TAX	6,000
PILOT-WATER & SEWER	389,222
PILOT-ELECTRIC	30,465
LEASE REVENUE-RESTAURANT	24,000
SRO REIMBURSEMENT	145,000
CEMETERY LOT SALES	25,000
OFFICERS FEES	3,000
PARKING VIOLATIONS	5,000
ZONING DEPARTMENT FEES	10,000
FIRE DEPARTMENT FEES	12,000
REC-ADMISSION & CONCESSION	35,000
REC-REGISTRATION & ENTRY FEES	65,000
REC-VENDING MACHINE INCOME	3,000
REC-RENTAL FEES	7,000
BC&D-EVENT FEE	2,000
REC-MISCELLANEOUS REVENUE	1,800
INTEREST-GENERAL FUND	30,000
SALE OF CAPITAL ASSETS- GF	10,000
MISCELLANEOUS REVENUE- GF	15,000
SALES OF PERSONAL ASSETS	2,500
ABC REVENUE	90,000
ABC LAW ENFORCEMENT	20,000
MISCELLANEOUS OTHER REVENUE	15,000
WEX-FUEL REBATES	3,000
JULY 4TH DONATIONS/OTHER	14,000
VETERANS BANNER PROJECT	1,000
LOAN PROCEEDS	350,000
REIMB FROM POWELL BILL	120,000
APPROPRIATION FROM FUND BALANCE- GF	-
	<u>\$ 12,259,687</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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for this City:

BOGER CITY TAX DISTRICT	<u>\$ 1,036,000</u>
-------------------------	---------------------

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, 2022, and ending June 30, 2023:

FIRE DISTRICT TAX	\$ 1,010,000
INVESTMENT INCOME	1,000
GRANTS-OTHER	5,000
SALE OF CAPITAL ASSETS	20,000
FUND BALANCE APPROPRIATED	-
	<u>\$ 1,036,000</u>

SECTION 5. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore approved for the City:

POWELL BILL COSTRUCTION/OTHER	<u>\$ 326,000</u>
-------------------------------	-------------------

SECTION 6. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

POWELL BILL ALLOCATION	\$ 325,000
INVESTMENT INCOME	1,000
FUND BALANCE APPROPRIATED	-
	<u>\$ 326,000</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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the City:

WATER & SEWER FUND	<u>\$ 8,108,950</u>
--------------------	---------------------

SECTION 8. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

INVESTMENT INCOME	\$ 30,000
CONTRACTOR SALES TAX	\$ 2,000
CHARGES FOR SERVICE - WATER	3,510,000
CHARGES FOR SERVICE - SEWER	4,200,000
CONNECTION CHARGES	32,000
OTHER OPERATING REVENUES	194,950
OTHER FINANCING SOURCES	140,000
	<u>\$ 8,108,950</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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the City:

ELECTRIC FUND	<u>\$ 7,778,950</u>
---------------	---------------------

SECTION 10. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

INVESTMENT INCOME	\$ 15,000
CONTRACTOR SALES TAX	\$ 2,000
ELECTRIC SALES	6,979,600
ELECTRIC MUNICIPAL OPERATIONS	550,000
OTHER OPERATING REVENUE	184,950
OTHER FINANCING SOURCES	47,400
	<u>\$ 7,778,950</u>

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, 2022 for the purpose of raising the revenue listed as "Property Taxes" in the general fund in Section 1 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$ 1,046,100,000 and an estimated rate of collection of 99.00%.

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, 2022 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 Finance Director to be kept on file by them for their direction in the disbursement of funds.

TOTAL GROSS BUDGET	\$ 29,509,587
--------------------	---------------

Adopted this 2nd day of June, 2022

Attest:

Daphne Ingram
City Clerk

Edward L Hatley
Mayor

2022-23 CMO Recommendations/Highlights

General Fund \$

- No tax rate increase
- New Revenue- Property Tax- \$5,225,000
- New Revenue – Sales Tax- \$4,000,000
- Implement Salary Study – Police - \$127,077
- Implement Salary Study – Public Works - \$94,619
- Allot \$41,000 to Police Department for Capital
- Allot \$44,000 to Fire Department for Capital
- Providing year six funding for DDA administrative position- \$42,000
- Rail Trail Landscaping Fund- \$10,000
- Allot \$50,000 to Street Department for Capital
- Allot \$15,000 to Parks & Recreation for Capital
- Allot \$350,000 to Solid Waste for Capital
- Increase in Gas & Oil for all service related departments
- Fund Balance Available \$4.2M = 29% (*per FY2021 financial statements*)

Water and Sewer Fund \$

- No rate increase
- Implement Salary Study – \$150,274
- Increase in Gas & Oil for all departments
- Allot \$150,000 to Water Treatment Plant for Capital
- Allot \$150,000 to Waste Water Treatment Plant for Capital
- Allot \$290,000 to Distribution and Collection for Capital
- Fund Balance Available \$5.5M = 75% (*per FY2021 financial statements*)

Electric Fund \$

- No rate increase
- Implement Salary Study - \$34,745
- Increase in Gas & Oil
- Allot \$165,000 to Electric Department for Capital
- Fund Balance Available \$3.4M = 47% (*per FY2021 financial statements*)

Powell Bill Fund \$

- Paving of City Streets- \$155,800
- Maintenance of City Streets- \$120,000
- Fund Balance Available \$277,841 = 93% (*per FY2021 financial statements*)

Boger City Fire District Fund \$

- No tax rate increase



Lincolnton, NC

Proposed Budget Revenues

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	5,090,000.00	5,225,000.00	5,225,000.00
10-3110-00000	PRIOR YEAR TAXES	80,000.00	75,000.00	75,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	415,000.00	480,000.00	480,000.00
10-3116-00000	NCVTS-LICENSE FEE	150,000.00	175,000.00	175,000.00
10-3120-00000	DISCOUNT ON TAXES	-60,000.00	-65,000.00	-65,000.00
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	22,000.00	22,000.00
10-3230-00000	LOCAL SALES & USE TAX	3,300,000.00	4,000,000.00	4,000,000.00
10-3301-00200	FEDERAL GRANTS-FEMA	62,000.00	0.00	0.00
10-3301-00201	FEDERAL GRANTS-BROWNFIELD	61,293.49	0.00	0.00
10-3311-00000	PILOT-HOUSING AUTHORITY	22,470.00	35,000.00	35,000.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	4,500.00	4,500.00	4,500.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	5,200.00	5,200.00	5,200.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	44,000.00	44,000.00	44,000.00
10-3324-00000	FRANCHISE TAX	855,000.00	800,000.00	800,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	6,000.00	6,000.00	6,000.00
10-3330-00000	GRANTS-OTHER	98,389.00	0.00	0.00
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
10-3334-00000	LEASE REVENUE-RESTAURANT	0.00	24,000.00	24,000.00
10-3336-00000	SRO REIMBURSEMENT	147,257.00	145,000.00	145,000.00
10-3340-00000	CEMETERY LOT SALES	20,000.00	25,000.00	25,000.00
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
10-3347-00000	POLICE DEPT-MISC. REVENUE	1,009.02	0.00	0.00
10-3352-00000	ZONING DEPARTMENT FEES	10,000.00	10,000.00	10,000.00
10-3434-00000	FIRE DEPARTMENT FEES	8,000.00	12,000.00	12,000.00
10-3600-00000	REC-ADMISSION & CONCESSION	40,000.00	35,000.00	35,000.00
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	3,000.00	3,000.00
10-3625-00000	REC-RENTAL FEES	9,000.00	7,000.00	7,000.00
10-3628-00000	BC&D-EVENT FEE	3,000.00	2,000.00	2,000.00
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	36,265.00	15,000.00	15,000.00
10-3836-00003	SALE OF PERSONAL ASSETS	2,500.00	2,500.00	2,500.00
10-3837-00000	ABC REVENUE	80,000.00	90,000.00	90,000.00
10-3838-00000	ABC LAW ENFORCEMENT	30,000.00	20,000.00	20,000.00
10-3840-00000	MISCELLANEOUS OTHER REVENUE	15,000.00	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	14,000.00	14,000.00
10-3863-00000	VETERANS BANNER PROJECT	0.00	1,000.00	1,000.00
10-3880-00000	FEDERAL EQUITABLE DEPOSITS	2,820.06	0.00	0.00
10-3910-00001	LOAN PROCEEDS	0.00	350,000.00	350,000.00
10-3982-00000	REIMB FROM POWELL BILL	120,000.00	120,000.00	120,000.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE- GF	0.00	996,000.00	0.00
Total Fund: 10 - General Fund:		11,255,190.57	13,255,687.00	12,259,687.00
Fund: 20 - Boger City Fire District				
20-3113-00000	BOGER CITY FIRE TAX	981,000.00	1,010,000.00	1,010,000.00

Proposed Budget Revenues

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
20-3130-00000	INTEREST	1,000.00	1,000.00	1,000.00
20-3330-00000	GRANTS-OTHER	22,920.00	5,000.00	5,000.00
20-3835-00000	SALE OF CAPITAL ASSETS	0.00	20,000.00	20,000.00
20-3991-00000	APPROPRIATION OF FUND BALANCE	240,500.00	0.00	0.00
Total Fund: 20 - Boger City Fire District:		1,245,420.00	1,036,000.00	1,036,000.00
Fund: 27 - Powell Bill Fund				
27-3316-00000	POWELL BILL ALLOCATION	347,276.13	325,000.00	325,000.00
27-3831-00000	INTEREST-POWELL BILL	1,000.00	1,000.00	1,000.00
Total Fund: 27 - Powell Bill Fund:		348,276.13	326,000.00	326,000.00
Fund: 61 - Water and Sewer Fund				
61-3235-00000	CONTRACTORS SALES TAX REFUND	4,000.00	2,000.00	2,000.00
61-3700-00000	WATER UTILITY	3,500,000.00	3,400,000.00	3,400,000.00
61-3701-00000	WATER-LINCOLN COUNTY	110,000.00	110,000.00	110,000.00
61-3704-00000	WATER CONNECTION CHARGES	115,000.00	20,000.00	20,000.00
61-3710-00000	SEWER UTILITY	4,300,000.00	4,200,000.00	4,200,000.00
61-3714-00000	SEWER CONNECTION CHARGES	32,000.00	12,000.00	12,000.00
61-3715-00000	WASTEWATER ANALYSIS	5,000.00	4,000.00	4,000.00
61-3747-00000	UTILITY RECEIVABLES	11,000.00	15,000.00	15,000.00
61-3750-00000	DEFAULT FEES W&S	50,000.00	30,000.00	30,000.00
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	30,000.00	30,000.00
61-3834-00000	RENTAL FEES	34,000.00	45,000.00	45,000.00
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	0.00	140,000.00	140,000.00
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	279,000.00	855,000.00	0.00
Total Fund: 61 - Water and Sewer Fund:		8,595,950.00	8,963,950.00	8,108,950.00
Fund: 63 - Electric Fund				
63-3237-00000	ELECTRIC CONTRACTORS SALES TAX	2,000.00	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	6,800,000.00	6,800,000.00
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	120,000.00	120,000.00	120,000.00
63-3747-00000	UTILITY RECEIVABLES	0.00	15,000.00	15,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	40,000.00	50,000.00	50,000.00
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
63-3911-00000	LOAN PROCEEDS	0.00	47,400.00	47,400.00
63-3912-00000	PROCEEDS LOAN INTEREST	0.00	9,200.00	9,200.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	0.00	35,000.00	0.00
Total Fund: 63 - Electric Fund:		7,797,350.00	7,813,950.00	7,778,950.00
Report Total:		29,242,186.70	31,395,587.00	29,509,587.00



Lincolnton, NC

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
Fund: 10 - General Fund				
Department: 4110 - City Manager/Clerk				
ExpCategory: 100 - Salaries & Wages				
10-4110-12100	SALARIES	197,016.84	200,000.00	200,000.00
10-4110-12300	OVERTIME	560.16	2,500.00	2,500.00
10-4110-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		198,777.00	203,700.00	203,700.00
ExpCategory: 150 - Employee Benefits				
10-4110-18100	FICA	15,521.84	15,500.00	15,500.00
10-4110-18200	RETIREMENT	24,621.71	24,600.00	24,600.00
10-4110-18300	HEALTH INSURANCE	18,133.42	17,000.00	17,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	17,108.36	16,000.00	16,000.00
10-4110-18400	LIFE INSURANCE	250.00	250.00	250.00
10-4110-18600	WORKER'S COMP INS	700.00	800.00	800.00
10-4110-18700	DENTAL INSURANCE	2,000.00	2,000.00	2,000.00
10-4110-18900	TRAVEL ALLOWANCE	6,199.92	7,200.00	7,200.00
Total ExpCategory: 150 - Employee Benefits:		84,535.25	83,350.00	83,350.00
ExpCategory: 200 - Supplies & Materials				
10-4110-26000	OFFICE	3,500.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		3,500.00	2,500.00	2,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4110-32500	POSTAGE	0.00	100.00	100.00
10-4110-34100	PRINTING	500.00	500.00	500.00
10-4110-39500	TRAINING/TRAVEL	7,803.88	7,500.00	7,500.00
Total ExpCategory: 300 - Current Obligations & Services:		8,303.88	8,100.00	8,100.00
ExpCategory: 400 - Fixed Charges & Services				
10-4110-43900	EQUIPMENT RENTAL/LEASE	9,389.08	9,500.00	9,500.00
10-4110-48000	CONTRA-ADMINISTRATION	-136,430.00	-140,470.00	-140,470.00
10-4110-49100	DUES/SUBSCRIPTIONS/USER FEES	2,034.79	2,500.00	2,500.00
10-4110-49300	LICENSE & TITLE FEES	100.00	0.00	0.00
10-4110-49900	MISCELLANEOUS	250.00	250.00	250.00
Total ExpCategory: 400 - Fixed Charges & Services:		-124,656.13	-128,220.00	-128,220.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4110-59900	MISCELLANEOUS EQUIPMENT	500.00	3,000.00	3,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		500.00	3,000.00	3,000.00
Total Department: 4110 - City Manager/Clerk:		170,960.00	172,430.00	172,430.00
Department: 4120 - Human Resources				
ExpCategory: 100 - Salaries & Wages				
10-4120-12100	SALARIES	239,865.86	237,000.00	237,000.00
10-4120-12300	OVERTIME	84.14	3,000.00	3,000.00
10-4120-13000	INSURANCE STIPEND	3,000.00	3,000.00	3,000.00
Total ExpCategory: 100 - Salaries & Wages:		242,950.00	243,000.00	243,000.00
ExpCategory: 150 - Employee Benefits				
10-4120-18100	FICA	17,500.00	18,500.00	18,500.00
10-4120-18200	RETIREMENT	27,511.82	29,500.00	29,500.00
10-4120-18300	HEALTH INSURANCE	48,000.00	45,000.00	45,000.00
10-4120-18400	LIFE INSURANCE	375.00	400.00	400.00
10-4120-18600	WORKER'S COMP INS	1,200.00	1,400.00	1,400.00
10-4120-18700	DENTAL INSURANCE	2,600.00	2,400.00	2,400.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4120-18900	TRAVEL ALLOWANCE	30.00	100.00	100.00
Total ExpCategory: 150 - Employee Benefits:		97,216.82	97,300.00	97,300.00
ExpCategory: 190 - Professional Services				
10-4120-19800	EAP PROGRAM	3,950.00	4,000.00	4,000.00
10-4120-19900	CONSULTING FEES/CONTRACTED SERVICES	1,500.00	1,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		5,450.00	5,500.00	5,500.00
ExpCategory: 200 - Supplies & Materials				
10-4120-26000	OFFICE	3,000.00	3,000.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		3,000.00	3,000.00	3,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4120-32500	POSTAGE	100.00	100.00	100.00
10-4120-34100	PRINTING	400.00	400.00	400.00
10-4120-39500	TRAINING/TRAVEL	4,000.00	7,600.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		4,500.00	8,100.00	4,500.00
ExpCategory: 400 - Fixed Charges & Services				
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,000.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	17,718.18	16,000.00	17,500.00
10-4120-48000	CONTRA-ADMINISTRATION	-58,670.00	-59,250.00	-59,250.00
10-4120-49100	DUES/SUBSCRIPTIONS/USER FEES	2,000.00	2,000.00	2,000.00
10-4120-49900	MISCELLANEOUS	250.00	250.00	250.00
Total ExpCategory: 400 - Fixed Charges & Services:		-35,701.82	-38,000.00	-36,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4120-59900	MISCELLANEOUS EQUIPMENT	0.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		0.00	1,000.00	1,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4120-67900	DRUG & ALCOHOL TESTING/MEDICAL	6,985.00	6,000.00	6,000.00
10-4120-67901	HEP B TESTING	1,000.00	2,200.00	2,200.00
10-4120-67902	BACKGROUND/CREDIT REPORT FEES	15.00	2,500.00	2,500.00
10-4120-68400	EMPLOYEE RELATIONS	6,000.00	7,000.00	7,000.00
10-4120-68700	PUBLIC RELATIONS / WELLNESS	1,600.00	2,500.00	2,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		15,600.00	20,200.00	20,200.00
Total Department: 4120 - Human Resources:		333,015.00	340,100.00	338,000.00
Department: 4130 - Finance				
ExpCategory: 100 - Salaries & Wages				
10-4130-12100	SALARIES	321,636.13	278,000.00	278,000.00
10-4130-12300	OVERTIME	86.85	5,000.00	5,000.00
10-4130-13000	INSURANCE STIPEND	4,200.00	3,000.00	3,000.00
Total ExpCategory: 100 - Salaries & Wages:		325,922.98	286,000.00	286,000.00
ExpCategory: 150 - Employee Benefits				
10-4130-18100	FICA	24,306.79	22,000.00	22,000.00
10-4130-18200	RETIREMENT	36,937.56	34,500.00	34,500.00
10-4130-18300	HEALTH INSURANCE	37,400.00	42,000.00	42,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	47,436.91	50,000.00	50,000.00
10-4130-18400	LIFE INSURANCE	500.00	400.00	400.00
10-4130-18600	WORKER'S COMP INS	1,200.00	1,400.00	1,400.00
10-4130-18700	DENTAL INSURANCE	3,500.00	2,800.00	2,800.00
Total ExpCategory: 150 - Employee Benefits:		151,281.26	153,100.00	153,100.00
ExpCategory: 190 - Professional Services				
10-4130-19900	CONSULTING FEES/CONTRACTED SERVICES	4,000.00	15,000.00	15,000.00
Total ExpCategory: 190 - Professional Services:		4,000.00	15,000.00	15,000.00
ExpCategory: 200 - Supplies & Materials				
10-4130-20000	SUPPLIES	13,960.40	15,000.00	15,000.00
10-4130-26000	OFFICE	3,440.68	4,000.00	4,000.00
Total ExpCategory: 200 - Supplies & Materials:		17,401.08	19,000.00	19,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
ExpCategory: 300 - Current Obligations & Services				
10-4130-32500	POSTAGE	200.00	200.00	200.00
10-4130-34100	PRINTING	250.00	250.00	250.00
10-4130-39500	TRAINING/TRAVEL	4,330.00	5,000.00	5,000.00
Total ExpCategory: 300 - Current Obligations & Services:		4,780.00	5,450.00	5,450.00
ExpCategory: 400 - Fixed Charges & Services				
10-4130-43900	EQUIPMENT RENTAL/LEASE	4,150.00	6,500.00	6,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	23,140.00	34,000.00	34,000.00
10-4130-45000	PROPERTY & CASUALTY INS	1,720.00	1,720.00	1,720.00
10-4130-48000	CONTRA-ADMINISTRATION	-475,340.00	-475,340.00	-475,340.00
10-4130-49100	DUES/SUBSCRIPTIONS/USER FEES	282.01	0.00	0.00
10-4130-49900	MISCELLANEOUS	500.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-445,547.99	-432,620.00	-432,620.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4130-59900	MISCELLANEOUS EQUIPMENT	11,260.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		11,260.00	1,500.00	1,500.00
Total Department: 4130 - Finance:		69,097.33	47,430.00	47,430.00
Department: 4280 - General Expense				
ExpCategory: 100 - Salaries & Wages				
10-4280-12700	MAYOR SALARY	8,250.00	8,250.00	8,250.00
10-4280-12800	ATTORNEY SALARY	0.00	16,100.00	16,100.00
10-4280-12900	COUNCIL SALARY	19,800.00	19,800.00	19,800.00
10-4280-13600	RETIREES ALLOWANCE	20,000.00	20,000.00	20,000.00
Total ExpCategory: 100 - Salaries & Wages:		48,050.00	64,150.00	64,150.00
ExpCategory: 150 - Employee Benefits				
10-4280-18100	FICA	2,160.00	2,200.00	2,200.00
10-4280-18500	UNEMPLOYMENT INSURANCE	8,000.00	10,000.00	10,000.00
10-4280-18600	WORKER'S COMP INS	100.00	150.00	150.00
10-4280-19300	HEALTH ADMIN COST	25,282.61	15,000.00	15,000.00
Total ExpCategory: 150 - Employee Benefits:		35,542.61	27,350.00	27,350.00
ExpCategory: 190 - Professional Services				
10-4280-19200	LEGAL	30,931.19	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	120,270.00	85,000.00	85,000.00
10-4280-19901	MANAGEMENT FEES-LEASE PROPERTY	1,200.00	1,200.00	1,200.00
Total ExpCategory: 190 - Professional Services:		188,201.19	137,000.00	137,000.00
ExpCategory: 200 - Supplies & Materials				
10-4280-20000	SUPPLIES	315.90	0.00	0.00
10-4280-20001	CUSTODIAL SUPPLIES	5,500.00	0.00	0.00
Total ExpCategory: 200 - Supplies & Materials:		5,815.90	0.00	0.00
ExpCategory: 300 - Current Obligations & Services				
10-4280-32100	TELEPHONE	219,523.24	200,000.00	200,000.00
10-4280-32101	TELECOMMUNICATIONS SERVICES	2,777.53	0.00	0.00
10-4280-32300	SECURITY SERVICES	1,037.30	0.00	0.00
10-4280-32500	POSTAGE	5,000.00	5,000.00	5,000.00
10-4280-33100	ELECTRICITY	20,000.00	24,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	5,568.75	1,500.00	1,500.00
10-4280-35100	BUILDING MAINTENANCE	29,705.51	25,000.00	25,000.00
10-4280-35101	GROUNDS MAINTENANCE	4,262.50	500.00	500.00
10-4280-35102	BUILDING MAINTENANCE-LEASE PROPERTY	500.00	500.00	500.00
10-4280-37000	ADVERTISING	8,000.00	8,000.00	8,000.00
10-4280-37101	COUNTY SOLID WASTE FEES	460.00	500.00	500.00
10-4280-39500	TRAINING/TRAVEL	1,000.00	3,500.00	3,500.00
10-4280-39800	ONLINE PAYMENTS FEE	5,625.83	20,000.00	20,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4280-39900	CREDIT CARD EXPENSE	2,233.50	1,500.00	1,500.00
Total ExpCategory: 300 - Current Obligations & Services:		305,694.16	290,500.00	290,500.00
ExpCategory: 400 - Fixed Charges & Services				
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	22,299.16	19,600.00	19,600.00
10-4280-45000	PROPERTY & CASUALTY INS	150,973.16	150,000.00	150,000.00
10-4280-45001	CLAIMS-PROPERTY & CASUALTY	1,710.18	0.00	0.00
10-4280-48000	CONTRA-ADMINISTRATION	-218,960.00	-237,700.00	-237,700.00
10-4280-49000	LEAGUE OF MUNICIPAL DUES	11,021.52	12,000.00	12,000.00
10-4280-49100	DUES/SUBSCRIPTIONS/USER FEES	14,678.48	13,000.00	13,000.00
10-4280-49900	MISCELLANEOUS	4,264.67	10,000.00	10,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-14,012.83	-33,100.00	-33,100.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	32,265.00	0.00	0.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	2,049.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		34,314.00	1,000.00	1,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4280-60600	JULY 4TH CELEB CKNG EXP	12,000.00	12,000.00	12,000.00
10-4280-60900	FEDERAL EQUITABLE CKNG EXP	3,799.98	0.00	0.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	7,000.00	7,500.00	7,500.00
10-4280-61200	ARTS COUNCIL	6,000.00	6,000.00	6,000.00
10-4280-61400	CHAMBER OF COMMERCE	17,100.00	17,100.00	17,100.00
10-4280-61500	HISTORICAL ASSOCIATION	27,500.00	7,500.00	7,500.00
10-4280-61600	LEDA	67,000.00	68,400.00	68,400.00
10-4280-61700	OTHER REQUESTS	1,000.00	1,000.00	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
10-4280-62200	ELECTIONS	0.00	5,000.00	5,000.00
10-4280-62300	HUMANE SOCIETY	2,000.00	2,000.00	2,000.00
10-4280-63000	COMMUNITIES IN SCHOOLS	5,000.00	0.00	0.00
10-4280-63200	AMERICAN LEGION MEDAL HONOR	0.00	1,000.00	1,000.00
10-4280-64900	NCVTS (MV) FEES	20,000.00	22,000.00	22,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	150,000.00	145,000.00	145,000.00
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS / WELLNESS	13,134.64	20,000.00	20,000.00
10-4280-69300	AIRPORT OPERATION FUND	16,000.00	16,000.00	16,000.00
10-4280-69400	CENTRAL COMMUNICATIONS	50,000.00	50,000.00	50,000.00
10-4280-69500	ANIMAL CONTROL	6,300.00	6,300.00	6,300.00
10-4280-69600	REVERSE 911 CHARGES	8,000.00	9,000.00	9,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		500,834.62	484,800.00	484,800.00
ExpCategory: 700 - Debt Service				
10-4280-73100	ENTERPRISE VEHICLES LEASE	246,915.90	350,000.00	350,000.00
Total ExpCategory: 700 - Debt Service:		246,915.90	350,000.00	350,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4280-99100	CONTINGENCY	112,889.84	111,502.00	111,502.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		112,889.84	111,502.00	111,502.00
Total Department: 4280 - General Expense:		1,464,245.39	1,433,202.00	1,433,202.00
Department: 4285 - General Debt Service				
ExpCategory: 700 - Debt Service				
10-4285-73000	INTERFUND LOAN PRIN REPAY	0.00	47,500.00	47,500.00
10-4285-73500	BANK LOAN PRINCIPAL	242,800.00	67,500.00	67,500.00
10-4285-74000	INTERFUND LOAN INT REPAY	16,500.00	9,300.00	9,300.00
10-4285-74500	BANK LOAN INTEREST	19,700.00	11,700.00	11,700.00
10-4285-75000	DEPOT PRINCIPAL	12,777.87	13,200.00	13,200.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4285-75500	DEPOT INTEREST	2,146.13	1,800.00	1,800.00
Total ExpCategory: 700 - Debt Service:		293,924.00	151,000.00	151,000.00
Total Department: 4285 - General Debt Service:		293,924.00	151,000.00	151,000.00
Department: 4310 - Police				
ExpCategory: 100 - Salaries & Wages				
10-4310-12100	SALARIES	1,775,673.98	2,077,000.00	2,015,000.00
10-4310-12300	OVERTIME	58,205.82	75,000.00	75,000.00
10-4310-12600	PART-TIME SALARIES	52,540.60	60,000.00	60,000.00
10-4310-13000	INSURANCE STIPEND	23,000.00	23,000.00	23,000.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	83,000.00	107,000.00	107,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	81,000.00	107,600.00	104,500.00
Total ExpCategory: 100 - Salaries & Wages:		2,073,420.40	2,449,600.00	2,384,500.00
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	185,000.00	259,000.00	250,000.00
10-4310-18100	FICA	145,049.74	170,000.00	164,500.00
10-4310-18200	RETIREMENT-GENERAL	16,800.00	13,500.00	13,500.00
10-4310-18300	HEALTH INSURANCE	272,000.00	311,000.00	303,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	240,045.60	220,000.00	220,000.00
10-4310-18400	LIFE INSURANCE	7,500.00	24,700.00	24,700.00
10-4310-18600	WORKER'S COMP INS	51,000.00	59,000.00	59,000.00
10-4310-18700	DENTAL INSURANCE	19,893.60	18,500.00	18,500.00
Total ExpCategory: 150 - Employee Benefits:		937,288.94	1,075,700.00	1,053,200.00
ExpCategory: 190 - Professional Services				
10-4310-19900	CONSULTING FEES/CONTRACTED SERVICES	455.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		455.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4310-20000	SUPPLIES	7,350.00	7,500.00	7,500.00
10-4310-20001	CUSTODIAL SUPPLIES	2,722.29	0.00	0.00
10-4310-21200	UNIFORMS	42,980.00	43,000.00	43,000.00
10-4310-25100	GAS & OIL	62,806.40	70,000.00	65,000.00
10-4310-26000	OFFICE	1,900.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		117,758.69	122,500.00	117,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4310-32100	TELEPHONE	625.92	0.00	0.00
10-4310-32101	TELECOMMUNICATIONS SERVICES	99.99	0.00	0.00
10-4310-32300	SECURITY SERVICES	423.13	0.00	0.00
10-4310-32500	POSTAGE	310.00	300.00	300.00
10-4310-33100	ELECTRICITY	11,520.00	11,520.00	11,520.00
10-4310-33101	FIRING RANGE ELECTRICITY	850.00	1,000.00	1,000.00
10-4310-33200	GENERATOR FUEL	150.00	500.00	500.00
10-4310-33400	NATURAL GAS	2,906.13	1,800.00	1,800.00
10-4310-35100	BUILDING MAINTENANCE	6,700.00	25,000.00	13,000.00
10-4310-35101	GROUNDS MAINTENANCE	1,800.00	0.00	2,000.00
10-4310-35200	EQUIPMENT REPAIRS	3,387.52	4,000.00	4,000.00
10-4310-37101	COUNTY SOLID WASTE FEES	345.00	350.00	350.00
10-4310-37200	PARKING FEES/SUPPLIES	2,884.02	3,000.00	3,000.00
10-4310-39500	TRAINING/TRAVEL	24,000.00	27,000.00	25,000.00
10-4310-39501	K-9	6,000.00	6,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		62,001.71	80,470.00	68,470.00
ExpCategory: 400 - Fixed Charges & Services				
10-4310-43900	EQUIPMENT RENTAL/LEASE	5,335.24	7,000.00	7,000.00
10-4310-44000	COMPUTER EXPENSE/MAINTENANCE	1,905.16	2,000.00	2,000.00
10-4310-49100	DUES/SUBSCRIPTIONS/USER FEES	90,400.00	103,000.00	103,000.00
10-4310-49500	SAFETY	1,000.00	1,000.00	1,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4310-49900	MISCELLANEOUS	4,497.12	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		103,137.52	116,000.00	116,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	36,493.92	161,000.00	41,000.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		46,493.92	171,000.00	51,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4310-60000	GRANTS-CAPITAL EXPENSE	0.00	10,000.00	10,000.00
10-4310-62400	CRIME PREVENTION	6,314.84	7,000.00	7,000.00
10-4310-62500	DRUG ENFORCEMENT	8,700.00	5,000.00	5,000.00
10-4310-62700	CONTROLLED SUBSTANCE	3,290.00	5,000.00	5,000.00
10-4310-67900	DRUG & ALCOHOL TESTING/MEDICAL	1,154.00	0.00	0.00
10-4310-67902	BACKGROUND/CREDIT REPORT FEES	426.00	0.00	0.00
10-4310-67903	PSYCHOLOGICAL EVALUATIONS	1,335.00	0.00	0.00
10-4310-68300	PROMOTIONS/MARKETING	2,010.00	2,500.00	2,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		23,229.84	29,500.00	29,500.00
Total Department: 4310 - Police:		3,363,786.02	4,044,770.00	3,820,170.00
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	1,061,522.37	1,390,500.00	1,390,500.00
10-4340-12300	OVERTIME	218,477.63	55,000.00	55,000.00
10-4340-12600	PART-TIME SALARIES	55,000.00	55,000.00	55,000.00
10-4340-13000	INSURANCE STIPEND	16,500.00	17,400.00	17,400.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	10,000.00	11,200.00	11,200.00
10-4340-13700	FIREMENS PENSION FUND	3,500.00	4,000.00	4,000.00
10-4340-13800	FIREMENS RELIEF FUND	8,000.00	9,000.00	9,000.00
Total ExpCategory: 100 - Salaries & Wages:		1,373,000.00	1,542,100.00	1,542,100.00
ExpCategory: 150 - Employee Benefits				
10-4340-18100	FICA	99,983.12	107,000.00	107,000.00
10-4340-18200	RETIREMENT	143,600.00	169,000.00	169,000.00
10-4340-18300	HEALTH INSURANCE	212,500.00	260,000.00	260,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	97,000.00	100,000.00	100,000.00
10-4340-18400	LIFE INSURANCE	3,000.00	2,300.00	2,300.00
10-4340-18600	WORKER'S COMP INS	30,500.00	43,000.00	43,000.00
10-4340-18700	DENTAL INSURANCE	16,849.10	17,100.00	17,100.00
10-4340-18800	GAP INSURANCE	5,000.00	5,000.00	5,000.00
Total ExpCategory: 150 - Employee Benefits:		608,432.22	703,400.00	703,400.00
ExpCategory: 200 - Supplies & Materials				
10-4340-20000	SUPPLIES	6,000.00	10,500.00	10,000.00
10-4340-20001	CUSTODIAL SUPPLIES	950.30	1,000.00	1,000.00
10-4340-21200	UNIFORMS	15,901.16	22,000.00	22,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	9,570.37	12,000.00	12,000.00
10-4340-25100	GAS & OIL	35,975.84	40,000.00	40,000.00
10-4340-26000	OFFICE	1,000.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		69,397.67	88,000.00	87,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4340-32101	TELECOMMUNICATIONS SERVICES	2,700.00	1,500.00	1,500.00
10-4340-32200	UTILITIES-STATIONS	8,500.00	3,500.00	3,500.00
10-4340-32500	POSTAGE	350.00	350.00	350.00
10-4340-33400	NATURAL GAS	1,975.34	1,000.00	1,000.00
10-4340-35100	BUILDING MAINTENANCE	24,640.39	15,000.00	15,000.00
10-4340-35200	EQUIPMENT REPAIRS	64,409.15	63,000.00	55,000.00
10-4340-37101	COUNTY SOLID WASTE FEES	230.00	230.00	230.00
10-4340-39500	TRAINING/TRAVEL	12,050.00	14,750.00	13,000.00
Total ExpCategory: 300 - Current Obligations & Services:		114,854.88	99,330.00	89,580.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
ExpCategory: 400 - Fixed Charges & Services				
10-4340-43900	EQUIPMENT RENTAL/LEASE	1,629.18	1,800.00	1,800.00
10-4340-44000	COMPUTER EXPENSE/MAINTENANCE	3,389.00	4,000.00	4,000.00
10-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	5,956.00	6,500.00	6,500.00
10-4340-49300	LICENSE & TITLE FEES	44.00	0.00	0.00
10-4340-49500	SAFETY	11,798.06	12,000.00	12,000.00
10-4340-49900	MISCELLANEOUS	2,776.99	8,000.00	8,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		25,593.23	32,300.00	32,300.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4340-50000	CAPITAL EXPENSE	6,406.01	116,250.00	44,000.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	12,904.99	14,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		19,311.00	130,250.00	54,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	5,000.00	0.00	0.00
10-4340-68600	FIRE SAFETY EDUCATION	1,000.00	1,500.00	1,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		6,000.00	1,500.00	1,500.00
Total Department: 4340 - Fire:		2,216,589.00	2,596,880.00	2,510,380.00
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	104,348.27	106,000.00	106,000.00
10-4510-12300	OVERTIME	151.73	1,000.00	1,000.00
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
Total ExpCategory: 100 - Salaries & Wages:		130,700.00	133,200.00	133,200.00
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	7,700.00	10,500.00	10,500.00
10-4510-18200	RETIREMENT	9,320.00	13,000.00	13,000.00
10-4510-18300	HEALTH INSURANCE	16,862.33	17,000.00	17,000.00
10-4510-18400	LIFE INSURANCE	300.00	150.00	150.00
10-4510-18600	WORKER'S COMP INS	2,500.00	2,900.00	2,900.00
10-4510-18700	DENTAL INSURANCE	1,600.00	1,350.00	1,350.00
Total ExpCategory: 150 - Employee Benefits:		38,282.33	44,900.00	44,900.00
ExpCategory: 200 - Supplies & Materials				
10-4510-20000	SUPPLIES	3,470.00	2,000.00	2,000.00
10-4510-21200	UNIFORMS	400.00	400.00	400.00
10-4510-25100	GAS & OIL	1,000.00	1,250.00	1,250.00
10-4510-26000	OFFICE	1,100.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		5,970.00	4,650.00	4,650.00
ExpCategory: 300 - Current Obligations & Services				
10-4510-32101	TELECOMMUNICATIONS SERVICES	1,200.00	0.00	0.00
10-4510-33100	ELECTRICITY	6,500.00	6,500.00	6,500.00
10-4510-33400	NATURAL GAS	13,527.58	11,000.00	11,000.00
10-4510-35100	BUILDING MAINTENANCE	6,712.42	9,000.00	9,000.00
10-4510-37101	COUNTY SOLID WASTE FEES	30.00	50.00	50.00
10-4510-39500	TRAINING/TRAVEL	1,500.00	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		29,470.00	28,550.00	28,550.00
ExpCategory: 400 - Fixed Charges & Services				
10-4510-43900	EQUIPMENT RENTAL/LEASE	3,000.00	2,500.00	2,500.00
10-4510-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	2,000.00	2,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-171,680.00	-173,910.00	-173,910.00
10-4510-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	1,200.00	1,200.00
10-4510-49500	SAFETY	2,500.00	1,000.00	1,000.00
10-4510-49900	MISCELLANEOUS	337.67	0.00	0.00
Total ExpCategory: 400 - Fixed Charges & Services:		-162,842.33	-167,210.00	-167,210.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
ExpCategory: 500 - Capital Outlay & Equipment				
10-4510-59900	MISCELLANEOUS EQUIPMENT	2,500.00	500.00	500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		2,500.00	500.00	500.00
Total Department: 4510 - Public Works Administration:		44,080.00	44,590.00	44,590.00
Department: 4520 - Street and Maintenance				
ExpCategory: 100 - Salaries & Wages				
10-4520-12100	SALARIES	378,402.58	432,000.00	432,000.00
10-4520-12300	OVERTIME	20,318.37	27,000.00	27,000.00
10-4520-12600	PART-TIME SALARIES	12,334.07	15,000.00	15,000.00
10-4520-12601	PART TIME SEASONAL	0.00	5,000.00	5,000.00
10-4520-13000	INSURANCE STIPEND	6,000.00	6,600.00	6,600.00
Total ExpCategory: 100 - Salaries & Wages:		417,055.02	485,600.00	485,600.00
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	34,214.10	38,000.00	38,000.00
10-4520-18200	RETIREMENT	47,280.00	57,000.00	57,000.00
10-4520-18300	HEALTH INSURANCE	77,500.00	86,000.00	86,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	98,883.36	80,000.00	80,000.00
10-4520-18400	LIFE INSURANCE	1,000.00	800.00	800.00
10-4520-18600	WORKER'S COMP INS	21,913.66	25,300.00	25,300.00
10-4520-18700	DENTAL INSURANCE	6,300.00	6,600.00	6,600.00
Total ExpCategory: 150 - Employee Benefits:		287,091.12	293,700.00	293,700.00
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	18,277.66	18,000.00	17,000.00
10-4520-21200	UNIFORMS	5,207.12	6,500.00	6,500.00
10-4520-21300	PERSONAL PROTECTIVE EQUIP (PPE)	718.98	500.00	500.00
10-4520-25100	GAS & OIL	24,890.73	25,000.00	24,000.00
Total ExpCategory: 200 - Supplies & Materials:		49,094.49	50,000.00	48,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4520-33100	ELECTRICITY	8,000.00	8,000.00	8,000.00
10-4520-33400	NATURAL GAS	10,217.95	6,500.00	6,500.00
10-4520-35100	BUILDING MAINTENANCE	3,795.91	2,500.00	2,500.00
10-4520-35200	EQUIPMENT REPAIRS	3,343.75	3,500.00	3,500.00
10-4520-37101	COUNTY SOLID WASTE FEES	30.00	50.00	50.00
Total ExpCategory: 300 - Current Obligations & Services:		25,387.61	20,550.00	20,550.00
ExpCategory: 400 - Fixed Charges & Services				
10-4520-43900	EQUIPMENT RENTAL/LEASE	500.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-176,660.00	-190,850.00	-190,850.00
10-4520-49100	DUES/SUBSCRIPTIONS/USER FEES	574.88	750.00	750.00
10-4520-49300	LICENSE & TITLE FEES	237.00	500.00	500.00
10-4520-49500	SAFETY	500.00	1,000.00	1,000.00
10-4520-49900	MISCELLANEOUS	5,685.53	5,000.00	5,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-169,162.59	-183,100.00	-183,100.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	0.00	280,000.00	50,000.00
10-4520-59100	RESURFACING & PATCHWORK	146,969.82	200,000.00	160,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	6,039.06	6,000.00	5,000.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00
10-4520-59900	MISCELLANEOUS EQUIPMENT	7,630.47	6,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		168,639.35	500,000.00	229,000.00
Total Department: 4520 - Street and Maintenance:		778,105.00	1,166,750.00	893,750.00
Department: 4530 - Equipment Services				
ExpCategory: 100 - Salaries & Wages				
10-4530-12100	SALARIES	97,093.95	108,000.00	108,000.00
10-4530-12300	OVERTIME	2,111.26	5,000.00	5,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4530-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		100,405.21	114,200.00	114,200.00
ExpCategory: 150 - Employee Benefits				
10-4530-18100	FICA	7,350.00	8,700.00	8,700.00
10-4530-18200	RETIREMENT	10,793.33	13,700.00	13,700.00
10-4530-18300	HEALTH INSURANCE	15,897.70	17,500.00	17,500.00
10-4530-18302	RETIREE HEALTH INSURANCE	14,768.70	14,000.00	14,000.00
10-4530-18400	LIFE INSURANCE	250.00	150.00	150.00
10-4530-18600	WORKER'S COMP INS	2,800.00	3,300.00	3,300.00
10-4530-18700	DENTAL INSURANCE	1,400.00	750.00	750.00
Total ExpCategory: 150 - Employee Benefits:		53,259.73	58,100.00	58,100.00
ExpCategory: 190 - Professional Services				
10-4530-19900	CONSULTING FEES/CONTRACTED SERVICES	320.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		320.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4530-20000	SUPPLIES	1,363.20	2,000.00	2,000.00
10-4530-21200	UNIFORMS	1,250.00	1,500.00	1,500.00
10-4530-21300	PERSONAL PROTECTIVE EQUIP (PPE)	104.20	200.00	200.00
10-4530-25100	GAS & OIL	7,584.14	4,500.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		10,301.54	8,200.00	6,700.00
ExpCategory: 300 - Current Obligations & Services				
10-4530-33100	ELECTRICITY	4,350.00	4,350.00	4,350.00
10-4530-33400	NATURAL GAS	4,682.53	3,000.00	3,000.00
10-4530-35100	BUILDING MAINTENANCE	1,000.00	1,000.00	1,000.00
10-4530-35200	EQUIPMENT REPAIRS	94,060.73	150,000.00	115,000.00
Total ExpCategory: 300 - Current Obligations & Services:		104,093.26	158,350.00	123,350.00
ExpCategory: 400 - Fixed Charges & Services				
10-4530-43900	EQUIPMENT RENTAL/LEASE	350.00	350.00	350.00
10-4530-45000	PROPERTY & CASUALTY INS	311.87	0.00	0.00
10-4530-48000	CONTRA-ADMINISTRATION	-49,580.00	-54,980.00	-54,980.00
10-4530-49100	DUES/SUBSCRIPTIONS/USER FEES	78.39	0.00	0.00
10-4530-49500	SAFETY	200.00	200.00	200.00
10-4530-49900	MISCELLANEOUS	1,800.00	2,500.00	1,800.00
Total ExpCategory: 400 - Fixed Charges & Services:		-46,839.74	-51,930.00	-52,630.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-59900	MISCELLANEOUS EQUIPMENT	1,250.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,250.00	1,500.00	1,500.00
Total Department: 4530 - Equipment Services:		222,790.00	288,420.00	251,220.00
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	264,594.58	280,000.00	280,000.00
10-4710-12300	OVERTIME	7,305.42	12,000.00	12,000.00
10-4710-13000	INSURANCE STIPEND	4,200.00	4,200.00	4,200.00
Total ExpCategory: 100 - Salaries & Wages:		276,100.00	296,200.00	296,200.00
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	20,830.00	22,400.00	22,400.00
10-4710-18200	RETIREMENT	31,920.00	35,400.00	35,400.00
10-4710-18300	HEALTH INSURANCE	68,000.00	68,000.00	68,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	10,000.00	10,000.00	10,000.00
10-4710-18400	LIFE INSURANCE	600.00	600.00	600.00
10-4710-18600	WORKER'S COMP INS	15,000.00	17,300.00	17,300.00
10-4710-18700	DENTAL INSURANCE	6,000.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		152,350.00	158,200.00	158,200.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
ExpCategory: 200 - Supplies & Materials				
10-4710-20000	SUPPLIES	3,409.96	4,000.00	4,000.00
10-4710-21200	UNIFORMS	4,000.00	4,000.00	4,000.00
10-4710-21300	PERSONAL PROTECTIVE EQUIP (PPE)	355.60	500.00	500.00
10-4710-25100	GAS & OIL	43,127.63	44,000.00	45,000.00
Total ExpCategory: 200 - Supplies & Materials:		50,893.19	52,500.00	53,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4710-33100	ELECTRICITY	8,475.00	8,475.00	8,475.00
10-4710-35200	EQUIPMENT REPAIRS	2,500.00	1,000.00	1,000.00
10-4710-37000	ADVERTISING	527.50	600.00	500.00
10-4710-37100	TIPPING FEES	12,500.00	15,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		24,002.50	25,075.00	24,975.00
ExpCategory: 400 - Fixed Charges & Services				
10-4710-44000	COMPUTER EXPENSE/MAINTENANCE	6.93	0.00	0.00
10-4710-49100	DUES/SUBSCRIPTIONS/USER FEES	418.10	500.00	500.00
10-4710-49300	LICENSE & TITLE FEES	110.00	250.00	250.00
10-4710-49500	SAFETY	535.15	500.00	500.00
10-4710-49900	MISCELLANEOUS	2,044.28	4,000.00	4,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		3,114.46	5,250.00	5,250.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4710-50000	CAPITAL EXPENSE	0.00	344,000.00	350,000.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	15,134.85	14,000.00	18,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		15,134.85	358,000.00	368,000.00
Total Department: 4710 - Solid Waste:		521,595.00	895,225.00	906,125.00
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	14,907.72	33,600.00	33,600.00
10-4740-12600	PART-TIME SALARIES	33,369.30	0.00	0.00
10-4740-13000	INSURANCE STIPEND	153.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		48,430.02	34,200.00	34,200.00
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	3,693.21	2,600.00	2,600.00
10-4740-18200	RETIREMENT	1,702.44	1,800.00	1,800.00
10-4740-18300	HEALTH INSURANCE	2,500.00	2,700.00	2,700.00
10-4740-18400	LIFE INSURANCE	22.80	100.00	100.00
10-4740-18600	WORKERS COMP INS	0.00	575.00	575.00
10-4740-18700	DENTAL INSURANCE	91.80	400.00	400.00
Total ExpCategory: 150 - Employee Benefits:		8,010.25	8,175.00	8,175.00
ExpCategory: 190 - Professional Services				
10-4740-19900	CONSULTING FEES/CONTRACTED SERVICES	1,500.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		1,500.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	257.90	1,000.00	1,000.00
10-4740-21200	UNIFORMS	623.45	0.00	0.00
10-4740-25100	GAS & OIL	200.00	1,250.00	1,250.00
Total ExpCategory: 200 - Supplies & Materials:		1,081.35	2,250.00	2,250.00
ExpCategory: 300 - Current Obligations & Services				
10-4740-32100	TELEPHONE	1,688.75	3,000.00	3,000.00
10-4740-32101	TELECOMMUNICATIONS SERVICES	26,734.67	28,000.00	28,000.00
10-4740-35200	EQUIPMENT REPAIRS	83.19	200.00	200.00
Total ExpCategory: 300 - Current Obligations & Services:		28,506.61	31,200.00	31,200.00
ExpCategory: 400 - Fixed Charges & Services				
10-4740-44000	COMPUTER EXPENSE/MAINTENANCE	15,264.60	20,800.00	20,800.00
10-4740-44570	TECHNOLOGY SERVICES	1,000.00	140,000.00	80,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-4740-49100	DUES/SUBSCRIPTIONS/USER FEES	5,614.51	0.00	0.00
10-4740-49900	MISCELLANEOUS	0.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		21,879.11	161,300.00	101,300.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4740-59900	MISCELLANEOUS EQUIPMENT	0.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		0.00	1,000.00	1,000.00
Total Department: 4740 - General IT Services:		109,407.34	238,125.00	178,125.00
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	123,800.00	126,000.00	126,000.00
10-4910-12600	PART-TIME SALARIES	50,000.00	50,000.00	50,000.00
10-4910-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		175,000.00	177,200.00	177,200.00
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	13,820.00	13,500.00	13,500.00
10-4910-18200	RETIREMENT	14,120.00	15,300.00	15,300.00
10-4910-18300	HEALTH INSURANCE	18,331.06	19,000.00	19,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	14,177.50	13,000.00	13,000.00
10-4910-18400	LIFE INSURANCE	250.00	200.00	200.00
10-4910-18600	WORKER'S COMP INS	2,000.00	2,300.00	2,300.00
10-4910-18700	DENTAL INSURANCE	1,500.00	1,400.00	1,400.00
10-4910-18900	TRAVEL ALLOWANCE	4,400.00	4,200.00	4,200.00
Total ExpCategory: 150 - Employee Benefits:		68,598.56	68,900.00	68,900.00
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	10,000.00	10,000.00	10,000.00
10-4910-19900	CONSULTING FEES/CONTRACTED SERVICES	62,990.17	60,000.00	60,000.00
Total ExpCategory: 190 - Professional Services:		72,990.17	70,000.00	70,000.00
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	1,250.00	1,500.00	1,500.00
10-4910-25100	GAS & OIL	481.27	200.00	200.00
10-4910-26000	OFFICE	3,000.00	3,000.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		4,731.27	4,700.00	4,700.00
ExpCategory: 300 - Current Obligations & Services				
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	31,211.67	0.00	0.00
10-4910-35400	PETROLEUM PROJECT TASKS	30,081.82	0.00	0.00
10-4910-37000	ADVERTISING	600.00	600.00	600.00
10-4910-39500	TRAINING/TRAVEL	5,550.00	4,000.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		68,043.49	5,200.00	5,200.00
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	3,200.00	3,000.00	3,000.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	2,000.00	2,000.00
10-4910-48000	CONTRA-ADMINISTRATION	-12,680.00	-12,860.00	-12,860.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	1,500.00	1,500.00	1,500.00
10-4910-49900	MISCELLANEOUS	350.00	350.00	350.00
Total ExpCategory: 400 - Fixed Charges & Services:		-5,630.00	-6,010.00	-6,010.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-59900	MISCELLANEOUS EQUIPMENT	500.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		500.00	1,500.00	1,500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4910-68000	PLANNING BOARD CONTRACT	5,500.00	5,500.00	5,500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		5,500.00	5,500.00	5,500.00
Total Department: 4910 - Planning and Zoning:		389,733.49	326,990.00	326,990.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
Department: 4930 - Business & Community Development				
ExpCategory: 100 - Salaries & Wages				
10-4930-12100	SALARIES	66,764.56	68,300.00	68,300.00
10-4930-13000	INSURANCE STIPEND	600.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		67,364.56	68,900.00	68,900.00
ExpCategory: 150 - Employee Benefits				
10-4930-18100	FICA	5,109.70	5,500.00	5,500.00
10-4930-18200	RETIREMENT	7,624.53	8,300.00	8,300.00
10-4930-18300	HEALTH INSURANCE	7,018.92	7,800.00	7,800.00
10-4930-18400	LIFE INSURANCE	182.88	100.00	100.00
10-4930-18600	WORKER'S COMP INS	0.00	1,200.00	1,200.00
10-4930-18700	DENTAL INSURANCE	360.00	400.00	400.00
10-4930-18900	TRAVEL ALLOWANCE	4,361.54	4,200.00	4,200.00
Total ExpCategory: 150 - Employee Benefits:		24,657.57	27,500.00	27,500.00
ExpCategory: 190 - Professional Services				
10-4930-19900	CONSULTING FEES/CONTRACTED SERVICES	2,678.00	2,700.00	2,700.00
Total ExpCategory: 190 - Professional Services:		2,678.00	2,700.00	2,700.00
ExpCategory: 200 - Supplies & Materials				
10-4930-20000	SUPPLIES	1,000.00	500.00	500.00
10-4930-26000	OFFICE	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		1,500.00	1,000.00	1,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4930-32300	SECURITY SERVICES	440.00	700.00	700.00
10-4930-32500	POSTAGE	200.00	200.00	200.00
10-4930-34100	PRINTING	500.00	500.00	500.00
10-4930-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
10-4930-39500	TRAINING/TRAVEL	1,781.96	1,500.00	1,500.00
Total ExpCategory: 300 - Current Obligations & Services:		3,036.96	3,015.00	3,015.00
ExpCategory: 400 - Fixed Charges & Services				
10-4930-43900	EQUIPMENT RENTAL/LEASE	600.00	600.00	600.00
10-4930-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00
10-4930-49300	LICENSE & TITLE FEES	1,144.50	1,000.00	1,000.00
10-4930-49900	MISCELLANEOUS	450.00	450.00	450.00
Total ExpCategory: 400 - Fixed Charges & Services:		2,694.50	2,550.00	2,550.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4930-50000	CAPITAL EXPENSE	6,187.00	30,000.00	0.00
10-4930-59900	MISCELLANEOUS EQUIPMENT	750.00	750.00	750.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		6,937.00	30,750.00	750.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4930-68200	CENTRAL BUSINESS DEV. ENHANCEMENTS	51,963.00	50,000.00	50,000.00
10-4930-68300	PROMOTIONS/MARKETING	24,529.00	25,000.00	25,000.00
10-4930-69100	INCENTIVE GRANTS EXPENSE	24,000.00	25,000.00	25,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		100,492.00	100,000.00	100,000.00
Total Department: 4930 - Business & Community Development:		209,360.59	236,415.00	206,415.00
Department: 6100 - Recreation				
ExpCategory: 100 - Salaries & Wages				
10-6100-12100	SALARIES	310,567.46	326,000.00	326,000.00
10-6100-12300	OVERTIME	8,227.41	10,000.00	10,000.00
10-6100-12600	PART-TIME SALARIES	122,437.24	125,000.00	125,000.00
10-6100-12601	PART TIME SEASONAL	54,923.80	60,000.00	60,000.00
10-6100-13000	INSURANCE STIPEND	4,200.00	3,600.00	3,600.00
Total ExpCategory: 100 - Salaries & Wages:		500,355.91	524,600.00	524,600.00
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	36,890.30	40,000.00	40,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
10-6100-18200	RETIREMENT	37,175.47	40,000.00	40,000.00
10-6100-18300	HEALTH INSURANCE	44,581.08	50,000.00	50,000.00
10-6100-18302	RETIREE HEALTH INSURANCE	10,000.00	10,000.00	10,000.00
10-6100-18400	LIFE INSURANCE	493.32	600.00	600.00
10-6100-18600	WORKER'S COMP INS	9,000.00	10,500.00	10,500.00
10-6100-18700	DENTAL INSURANCE	3,840.00	3,200.00	3,200.00
Total ExpCategory: 150 - Employee Benefits:		141,980.17	154,300.00	154,300.00
ExpCategory: 190 - Professional Services				
10-6100-19900	CONSULTING FEES/CONTRACTED SERVICES	4,160.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		4,160.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-6100-20000	SUPPLIES	18,119.31	20,000.00	20,000.00
10-6100-21200	UNIFORMS	4,200.00	5,000.00	5,000.00
10-6100-22000	VENDING & CONCESSIONS	14,000.00	15,000.00	14,000.00
10-6100-25100	GAS & OIL	9,940.57	10,000.00	10,000.00
10-6100-29500	SPORTS PROGRAMS	62,041.85	65,000.00	65,000.00
Total ExpCategory: 200 - Supplies & Materials:		108,301.73	115,000.00	114,000.00
ExpCategory: 300 - Current Obligations & Services				
10-6100-32300	SECURITY SERVICES	2,100.00	2,000.00	2,000.00
10-6100-33100	ELECTRICITY	46,663.00	48,000.00	48,000.00
10-6100-33800	STREET LIGHTING	10,000.00	10,000.00	10,000.00
10-6100-35100	BUILDING MAINTENANCE	32,978.18	45,000.00	45,000.00
10-6100-35200	EQUIPMENT REPAIRS	5,000.00	5,000.00	5,000.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	30,000.00	31,000.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-37000	ADVERTISING	80.00	0.00	0.00
10-6100-37101	COUNTY SOLID WASTE FEES	460.00	460.00	460.00
10-6100-39500	TRAINING/TRAVEL	4,000.00	4,000.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		141,281.18	155,460.00	154,460.00
ExpCategory: 400 - Fixed Charges & Services				
10-6100-43900	EQUIPMENT RENTAL/LEASE	17,111.53	3,000.00	3,000.00
10-6100-45000	PROPERTY & CASUALTY INS	1,638.00	0.00	0.00
10-6100-49100	DUES/SUBSCRIPTIONS/USER FEES	5,136.31	5,500.00	5,500.00
10-6100-49900	MISCELLANEOUS	11,132.58	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		35,018.42	11,500.00	11,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-6100-50000	CAPITAL EXPENSE	130,555.00	307,500.00	15,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	6,850.00	5,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		137,405.00	312,500.00	21,000.00
Total Department: 6100 - Recreation:		1,068,502.41	1,273,360.00	979,860.00
Total Fund: 10 - General Fund:		11,255,190.57	13,255,687.00	12,259,687.00
Fund: 20 - Boger City Fire District				
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
20-4340-12100	SALARIES	507,892.76	540,000.00	540,000.00
20-4340-12300	OVERTIME	116,066.52	30,000.00	30,000.00
20-4340-12600	PART-TIME SALARIES	30,000.00	0.00	0.00
20-4340-13000	INSURANCE STIPEND	7,200.00	7,800.00	7,800.00
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
Total ExpCategory: 100 - Salaries & Wages:		668,159.28	584,800.00	584,800.00
ExpCategory: 150 - Employee Benefits				
20-4340-18100	FICA	45,000.00	44,000.00	44,000.00
20-4340-18200	RETIREMENT	61,606.69	69,000.00	69,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
20-4340-18300	HEALTH INSURANCE	73,904.37	94,000.00	94,000.00
20-4340-18400	LIFE INSURANCE	800.00	800.00	800.00
20-4340-18700	DENTAL INSURANCE	4,300.00	4,700.00	4,700.00
20-4340-18800	GAP INSURANCE	2,000.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		187,611.06	212,500.00	212,500.00
ExpCategory: 190 - Professional Services				
20-4340-19900	CONSULTING FEES/CONTRACTED SERVICES	7,397.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		7,397.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
20-4340-20000	SUPPLIES	3,803.32	3,000.00	3,000.00
20-4340-20001	CUSTODIAL SUPPLIES	1,000.00	1,000.00	1,000.00
20-4340-21200	UNIFORMS	12,757.03	12,000.00	12,000.00
20-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	9,348.29	0.00	0.00
20-4340-25100	GAS & OIL	8,569.12	12,000.00	12,000.00
20-4340-26000	OFFICE	0.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		35,477.76	29,000.00	29,000.00
ExpCategory: 300 - Current Obligations & Services				
20-4340-32100	TELEPHONE	1,500.00	1,500.00	1,500.00
20-4340-32101	TELECOMMUNICATIONS SERVICES	3,330.00	3,800.00	3,800.00
20-4340-32200	UTILITIES-STATIONS	12,840.00	14,000.00	14,000.00
20-4340-32300	SECURITY SERVICES	612.50	600.00	600.00
20-4340-32500	POSTAGE	0.00	200.00	200.00
20-4340-33400	NATURAL GAS	5,224.09	3,500.00	3,500.00
20-4340-35100	BUILDING MAINTENANCE	5,239.31	10,000.00	10,000.00
20-4340-35101	GROUNDS MAINTENANCE	30,718.26	0.00	0.00
20-4340-35200	EQUIPMENT REPAIRS	83,462.85	18,000.00	18,000.00
20-4340-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
20-4340-39500	TRAINING/TRAVEL	6,043.68	5,000.00	5,000.00
Total ExpCategory: 300 - Current Obligations & Services:		149,085.69	56,715.00	56,715.00
ExpCategory: 400 - Fixed Charges & Services				
20-4340-44570	TECHNOLOGY SERVICES	1,000.00	1,000.00	1,000.00
20-4340-45000	PROPERTY & CASUALTY INS	14,644.75	15,000.00	15,000.00
20-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	1,869.25	2,000.00	2,000.00
20-4340-49500	SAFETY	5,664.00	7,500.00	7,500.00
20-4340-49900	MISCELLANEOUS	535.50	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		23,713.50	26,500.00	26,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
20-4340-50000	CAPITAL EXPENSE	61,814.00	0.00	0.00
20-4340-59900	MISCELLANEOUS EQUIPMENT	8,588.66	5,000.00	5,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		70,402.66	5,000.00	5,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
20-4340-68600	FIRE SAFETY EDUCATION	897.42	0.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		897.42	0.00	0.00
ExpCategory: 700 - Debt Service				
20-4340-73500	BANK LOAN PRINCIPAL	88,430.34	88,500.00	88,500.00
20-4340-74500	BANK LOAN INTEREST	14,245.29	14,300.00	14,300.00
Total ExpCategory: 700 - Debt Service:		102,675.63	102,800.00	102,800.00
ExpCategory: 900 - Inventory/Interfund Transfer				
20-4340-99100	CONTINGENCY	0.00	18,685.00	18,685.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	18,685.00	18,685.00
Total Department: 4340 - Fire:		1,245,420.00	1,036,000.00	1,036,000.00
Total Fund: 20 - Boger City Fire District:		1,245,420.00	1,036,000.00	1,036,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
Fund: 27 - Powell Bill Fund				
Department: 4550 - Powell Bill				
ExpCategory: 500 - Capital Outlay & Equipment				
27-4550-58900	CULVERT REPAIRS	5,000.00	10,000.00	10,000.00
27-4550-59000	POWELL BILL-STREETS	182,781.21	155,800.00	155,800.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		187,781.21	165,800.00	165,800.00
ExpCategory: 700 - Debt Service				
27-4550-73500	BANK LOAN PRINCIPAL	34,136.09	34,600.00	34,600.00
27-4550-74500	BANK LOAN INTEREST	5,446.83	5,600.00	5,600.00
Total ExpCategory: 700 - Debt Service:		39,582.92	40,200.00	40,200.00
ExpCategory: 900 - Inventory/Interfund Transfer				
27-4550-98000	REIMBURSE-GENERAL FUND	120,912.00	120,000.00	120,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		120,912.00	120,000.00	120,000.00
Total Department: 4550 - Powell Bill:		348,276.13	326,000.00	326,000.00
Total Fund: 27 - Powell Bill Fund:		348,276.13	326,000.00	326,000.00
Fund: 61 - Water and Sewer Fund				
Department: 7100 - Water Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7100-12100	SALARIES	432,887.00	500,000.00	500,000.00
61-7100-12300	OVERTIME	37,113.00	64,000.00	64,000.00
61-7100-12600	PART-TIME SALARIES	22,111.55	10,000.00	10,000.00
61-7100-13000	INSURANCE STIPEND	6,600.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		498,711.55	580,000.00	580,000.00
ExpCategory: 150 - Employee Benefits				
61-7100-18100	FICA	38,514.04	44,523.00	44,523.00
61-7100-18200	RETIREMENT	52,120.00	69,000.00	69,000.00
61-7100-18300	HEALTH INSURANCE	80,000.00	95,000.00	95,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	108,482.30	98,000.00	98,000.00
61-7100-18400	LIFE INSURANCE	700.00	750.00	750.00
61-7100-18600	WORKER'S COMP INS	8,000.00	8,000.00	8,000.00
61-7100-18700	DENTAL INSURANCE	5,600.00	6,200.00	6,200.00
Total ExpCategory: 150 - Employee Benefits:		323,416.34	351,473.00	351,473.00
ExpCategory: 190 - Professional Services				
61-7100-19900	CONSULTING FEES/CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
Total ExpCategory: 190 - Professional Services:		1,000.00	1,000.00	1,000.00
ExpCategory: 200 - Supplies & Materials				
61-7100-20000	SUPPLIES	15,580.95	20,000.00	20,000.00
61-7100-20300	CHEMICALS	131,289.52	140,000.00	140,000.00
61-7100-21200	UNIFORMS	6,730.00	6,500.00	6,500.00
61-7100-25100	GAS & OIL	2,500.00	3,600.00	3,600.00
61-7100-26000	OFFICE	2,100.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		158,200.47	172,100.00	172,100.00
ExpCategory: 300 - Current Obligations & Services				
61-7100-32100	TELEPHONE	17,200.00	17,200.00	17,200.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	1,620.00	1,500.00	1,500.00
61-7100-32500	POSTAGE	2,000.00	1,500.00	1,500.00
61-7100-33100	ELECTRICITY	229,000.00	229,000.00	229,000.00
61-7100-33200	GENERATOR FUEL	14,400.00	14,000.00	14,000.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	17,600.00	16,000.00	16,000.00
61-7100-35100	BUILDING MAINTENANCE	10,623.25	25,000.00	25,000.00
61-7100-35200	EQUIPMENT REPAIRS	54,804.29	50,000.00	50,000.00
61-7100-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
61-7100-39500	TRAINING/TRAVEL	3,000.00	4,000.00	4,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
61-7100-39600	CHEMICAL ANALYSIS	15,000.00	15,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		365,362.54	373,315.00	373,315.00
ExpCategory: 400 - Fixed Charges & Services				
61-7100-43900	EQUIPMENT RENTAL/LEASE	3,000.00	2,500.00	2,500.00
61-7100-44000	COMPUTER EXPENSE/MAINTENANCE	1,546.80	0.00	0.00
61-7100-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7100-49100	DUES/SUBSCRIPTIONS/USER FEES	5,400.00	5,400.00	5,400.00
61-7100-49500	SAFETY	2,200.00	2,200.00	2,200.00
61-7100-49900	MISCELLANEOUS	4,760.40	2,350.00	2,350.00
Total ExpCategory: 400 - Fixed Charges & Services:		18,907.20	14,450.00	14,450.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	409,000.00	390,000.00	150,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	11,800.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		420,800.00	405,000.00	165,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7100-62900	WATER SERVICE CONTRACT	172,300.00	150,000.00	150,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		172,300.00	150,000.00	150,000.00
ExpCategory: 700 - Debt Service				
61-7100-73100	ENTERPRISE VEHICLES LEASE	15,000.00	15,000.00	15,000.00
Total ExpCategory: 700 - Debt Service:		15,000.00	15,000.00	15,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7100-99100	CONTINGENCY	32,651.90	51,655.00	51,655.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		32,651.90	51,655.00	51,655.00
Total Department: 7100 - Water Treatment:		2,006,350.00	2,113,993.00	1,873,993.00
Department: 7110 - Distribution & Collection				
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	511,190.69	630,000.00	630,000.00
61-7110-12300	OVERTIME	28,809.31	45,000.00	45,000.00
61-7110-13000	INSURANCE STIPEND	7,200.00	7,800.00	7,800.00
Total ExpCategory: 100 - Salaries & Wages:		547,200.00	682,800.00	682,800.00
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	39,000.00	52,100.00	52,100.00
61-7110-18200	RETIREMENT	60,229.11	82,500.00	82,500.00
61-7110-18300	HEALTH INSURANCE	100,000.00	120,000.00	120,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	36,448.50	32,000.00	32,000.00
61-7110-18400	LIFE INSURANCE	900.00	950.00	950.00
61-7110-18600	WORKER'S COMP INS	12,000.00	15,000.00	15,000.00
61-7110-18700	DENTAL INSURANCE	8,000.00	7,200.00	7,200.00
61-7110-18900	TRAVEL ALLOWANCE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 150 - Employee Benefits:		294,077.61	347,250.00	347,250.00
ExpCategory: 190 - Professional Services				
61-7110-19900	CONSULTING FEES/CONTRACTED SERVICES	13,000.00	10,000.00	10,000.00
Total ExpCategory: 190 - Professional Services:		13,000.00	10,000.00	10,000.00
ExpCategory: 200 - Supplies & Materials				
61-7110-20000	SUPPLIES	246,823.02	235,000.00	235,000.00
61-7110-21200	UNIFORMS	8,000.00	8,000.00	8,000.00
61-7110-25100	GAS & OIL	23,776.98	27,000.00	27,000.00
Total ExpCategory: 200 - Supplies & Materials:		278,600.00	270,000.00	270,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7110-32100	TELEPHONE	24,600.00	25,000.00	25,000.00
61-7110-32500	POSTAGE	22,500.00	25,500.00	25,500.00
61-7110-33100	ELECTRICITY	17,000.00	17,000.00	17,000.00
61-7110-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	20,774.90	19,000.00	19,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
61-7110-35100	BUILDING MAINTENANCE	1,129.41	1,000.00	1,000.00
61-7110-35200	EQUIPMENT REPAIRS	57,944.10	60,000.00	60,000.00
61-7110-37101	COUNTY SOLID WASTE FEES	145.00	145.00	145.00
61-7110-39000	METER TESTING	1,000.00	1,000.00	1,000.00
61-7110-39500	TRAINING/TRAVEL	6,000.00	5,500.00	5,500.00
Total ExpCategory: 300 - Current Obligations & Services:		151,093.41	154,145.00	154,145.00
ExpCategory: 400 - Fixed Charges & Services				
61-7110-43900	EQUIPMENT RENTAL/LEASE	1,488.58	0.00	0.00
61-7110-44000	COMPUTER EXPENSE/MAINTENANCE	11,666.67	0.00	0.00
61-7110-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7110-49100	DUES/SUBSCRIPTIONS/USER FEES	5,335.21	5,000.00	5,000.00
61-7110-49500	SAFETY	1,100.00	1,000.00	1,000.00
61-7110-49900	MISCELLANEOUS	7,899.74	6,000.00	6,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		29,490.20	14,000.00	14,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7110-50000	CAPITAL EXPENSE	535,000.00	585,000.00	290,000.00
61-7110-59600	SYSTEM MAINTENANCE	140,907.09	110,000.00	110,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	13,920.91	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		689,828.00	710,000.00	415,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7110-62900	WATER SERVICE CONTRACT	1,500.00	1,000.00	1,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		1,500.00	1,000.00	1,000.00
ExpCategory: 700 - Debt Service				
61-7110-73100	ENTERPRISE VEHICLES LEASE	40,000.00	50,000.00	50,000.00
Total ExpCategory: 700 - Debt Service:		40,000.00	50,000.00	50,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7110-99100	CONTINGENCY	128,431.69	50,000.00	50,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		128,431.69	50,000.00	50,000.00
Total Department: 7110 - Distribution & Collection:		2,173,220.91	2,289,195.00	1,994,195.00
Department: 7120 - Wastewater Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7120-12100	SALARIES	432,136.07	450,000.00	450,000.00
61-7120-12300	OVERTIME	42,503.29	60,000.00	60,000.00
61-7120-13000	INSURANCE STIPEND	5,400.00	5,400.00	5,400.00
Total ExpCategory: 100 - Salaries & Wages:		480,039.36	515,400.00	515,400.00
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	30,500.00	39,100.00	39,100.00
61-7120-18200	RETIREMENT	47,794.38	62,000.00	62,000.00
61-7120-18300	HEALTH INSURANCE	65,447.24	76,100.00	76,100.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	61,220.12	49,000.00	49,000.00
61-7120-18400	LIFE INSURANCE	700.00	650.00	650.00
61-7120-18600	WORKER'S COMP INS	12,000.00	12,000.00	12,000.00
61-7120-18700	DENTAL INSURANCE	6,100.00	4,700.00	4,700.00
Total ExpCategory: 150 - Employee Benefits:		248,761.74	268,550.00	268,550.00
ExpCategory: 190 - Professional Services				
61-7120-19900	CONSULTING FEES/CONTRACTED SERVICES	0.00	500.00	500.00
Total ExpCategory: 190 - Professional Services:		0.00	500.00	500.00
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	20,028.53	17,500.00	17,500.00
61-7120-20300	CHEMICALS	58,770.23	65,000.00	65,000.00
61-7120-21200	UNIFORMS	5,500.00	6,000.00	6,000.00
61-7120-25100	GAS & OIL	4,698.66	4,500.00	4,500.00
61-7120-26000	OFFICE	1,500.00	1,000.00	1,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
61-7120-29800	HEAT EXCHANGER FUEL OIL	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		90,997.42	94,500.00	94,500.00
ExpCategory: 300 - Current Obligations & Services				
61-7120-32100	TELEPHONE	17,300.00	17,300.00	17,300.00
61-7120-33100	ELECTRICITY	278,000.00	278,000.00	278,000.00
61-7120-33200	GENERATOR FUEL	1,500.00	1,500.00	1,500.00
61-7120-33400	NATURAL GAS	1,211.04	1,000.00	1,000.00
61-7120-35100	BUILDING MAINTENANCE	11,400.00	20,000.00	20,000.00
61-7120-35200	EQUIPMENT REPAIRS	85,679.89	70,000.00	70,000.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
61-7120-39500	TRAINING/TRAVEL	1,500.00	3,000.00	3,000.00
61-7120-39600	CHEMICAL ANALYSIS	26,328.00	21,000.00	21,000.00
61-7120-39700	SLUDGE REMOVAL	207,200.00	210,000.00	210,000.00
Total ExpCategory: 300 - Current Obligations & Services:		630,233.93	621,915.00	621,915.00
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,400.00	1,500.00	1,500.00
61-7120-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7120-49100	DUES/SUBSCRIPTIONS/USER FEES	7,683.57	10,000.00	10,000.00
61-7120-49900	MISCELLANEOUS	3,100.00	3,500.00	3,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		14,183.57	17,000.00	17,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7120-50000	CAPITAL EXPENSE	364,500.00	470,000.00	150,000.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	8,000.00	8,000.00	8,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		372,500.00	478,000.00	158,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7120-62900	WATER SERVICE CONTRACT	26,309.99	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		26,309.99	20,000.00	20,000.00
ExpCategory: 700 - Debt Service				
61-7120-73100	ENTERPRISE VEHICLES LEASE	20,000.00	22,000.00	22,000.00
Total ExpCategory: 700 - Debt Service:		20,000.00	22,000.00	22,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7120-99100	CONTINGENCY	51,650.08	55,000.00	55,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		51,650.08	55,000.00	55,000.00
Total Department: 7120 - Wastewater Treatment:		1,934,676.09	2,092,865.00	1,772,865.00
Department: 7130 - Water/Sewer Intangibles				
ExpCategory: 150 - Employee Benefits				
61-7130-19300	HEALTH ADMIN COST	10,000.00	7,500.00	7,500.00
Total ExpCategory: 150 - Employee Benefits:		10,000.00	7,500.00	7,500.00
ExpCategory: 300 - Current Obligations & Services				
61-7130-39800	ONLINE PAYMENTS FEE	40,788.12	15,000.00	15,000.00
61-7130-39801	E-CHECK PAYMENT FEES	725.00	725.00	725.00
61-7130-39900	CREDIT CARD EXPENSE	50,337.71	55,000.00	55,000.00
Total ExpCategory: 300 - Current Obligations & Services:		91,850.83	70,725.00	70,725.00
ExpCategory: 400 - Fixed Charges & Services				
61-7130-45000	PROPERTY & CASUALTY INS	70,799.17	71,000.00	71,000.00
61-7130-45001	CLAIMS-PROPERTY & CASUALTY	650.00	0.00	0.00
61-7130-46000	DEPRECIATION EXPENSE	1,038,871.00	0.00	0.00
61-7130-49200	BAD DEBT EXPENSE	95,000.00	70,000.00	70,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	700,000.00	724,000.00	724,000.00
61-7130-49900	MISCELLANEOUS	400.00	400.00	400.00
Total ExpCategory: 400 - Fixed Charges & Services:		1,905,720.17	865,400.00	865,400.00
ExpCategory: 700 - Debt Service				
61-7130-71200	2003 LOAN PRINCIPAL-SEWER	0.00	672,000.00	672,000.00
61-7130-71400	SMART METER LOAN	0.00	342,000.00	342,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
61-7130-72200	2003 LOAN INTEREST-SEWER	27,160.00	20,500.00	20,500.00
61-7130-72300	LOAN PAYMENT EQUIPMENT	0.00	19,100.00	19,100.00
61-7130-72400	SMART METER INTEREST	55,250.00	55,250.00	55,250.00
61-7130-73500	BANK LOAN PRINCIPAL	0.00	19,100.00	19,100.00
61-7130-74500	BANK LOAN INTEREST	0.00	4,600.00	4,600.00
61-7130-75001	REVENUE BOND HANDLING	2,500.00	2,500.00	2,500.00
Total ExpCategory: 700 - Debt Service:		84,910.00	1,135,050.00	1,135,050.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7130-98500	PILOT EXPENSE	389,222.00	389,222.00	389,222.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		389,222.00	389,222.00	389,222.00
Total Department: 7130 - Water/Sewer Intangibles:		2,481,703.00	2,467,897.00	2,467,897.00
Total Fund: 61 - Water and Sewer Fund:		8,595,950.00	8,963,950.00	8,108,950.00
Fund: 63 - Electric Fund				
Department: 7200 - Electric				
ExpCategory: 100 - Salaries & Wages				
63-7200-12100	SALARIES	530,373.04	558,000.00	558,000.00
63-7200-12300	OVERTIME	13,589.30	17,500.00	17,500.00
63-7200-12600	PART-TIME SALARIES	12,400.00	10,000.00	10,000.00
63-7200-13000	INSURANCE STIPEND	6,000.00	4,800.00	4,800.00
Total ExpCategory: 100 - Salaries & Wages:		562,362.34	590,300.00	590,300.00
ExpCategory: 150 - Employee Benefits				
63-7200-18100	FICA	43,000.00	46,000.00	46,000.00
63-7200-18200	RETIREMENT	52,640.00	72,000.00	72,000.00
63-7200-18300	HEALTH INSURANCE	70,000.00	75,000.00	75,000.00
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	6,000.00	6,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	30,037.66	29,000.00	29,000.00
63-7200-18400	LIFE INSURANCE	700.00	700.00	700.00
63-7200-18600	WORKER'S COMP INS	8,000.00	12,900.00	12,900.00
63-7200-18700	DENTAL INSURANCE	6,500.00	5,000.00	5,000.00
63-7200-18900	TRAVEL ALLOWANCE	2,492.31	2,500.00	2,500.00
63-7200-19300	HEALTH ADMIN COST	5,172.42	1,000.00	1,000.00
Total ExpCategory: 150 - Employee Benefits:		224,542.39	250,100.00	250,100.00
ExpCategory: 190 - Professional Services				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONSULTING FEES/CONTRACTED SERVICES	26,700.35	20,000.00	20,000.00
Total ExpCategory: 190 - Professional Services:		27,700.35	21,000.00	21,000.00
ExpCategory: 200 - Supplies & Materials				
63-7200-20000	SUPPLIES	131,763.66	100,000.00	100,000.00
63-7200-21200	UNIFORMS	13,468.43	9,000.00	9,000.00
63-7200-21300	PERSONAL PROTECTIVE EQUIP (PPE)	291.11	0.00	0.00
63-7200-25100	GAS & OIL	11,000.00	11,000.00	11,000.00
Total ExpCategory: 200 - Supplies & Materials:		156,523.20	120,000.00	120,000.00
ExpCategory: 300 - Current Obligations & Services				
63-7200-32100	TELEPHONE	16,250.42	17,000.00	17,000.00
63-7200-32500	POSTAGE	8,811.40	10,000.00	10,000.00
63-7200-33000	POWER SECURE EXPENSES	64,500.00	75,000.00	75,000.00
63-7200-33100	ELECTRICITY	4,707,000.00	4,800,000.00	4,800,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	38,000.00	38,000.00	38,000.00
63-7200-33400	NATURAL GAS	4,869.65	4,500.00	4,500.00
63-7200-33700	SALES TAX DISTRIBUTION	20,294.81	12,500.00	12,500.00
63-7200-33800	STREET LIGHTING	80,000.00	85,000.00	85,000.00
63-7200-35100	BUILDING MAINTENANCE	48,631.81	100,000.00	100,000.00
63-7200-35200	EQUIPMENT REPAIRS	77,161.08	25,000.00	25,000.00
63-7200-37101	COUNTY SOLID WASTE FEES	28.75	29.00	29.00
63-7200-39000	METER TESTING	10,000.00	5,000.00	5,000.00

Proposed Budget Expenses

For Fiscal: 2022-2023 Period Ending: 07/31/2022

Account Number	Account Name	2021-2022 Approved	2022-2023 Dept Req	2022-2023 Mgr Rec
63-7200-39500	TRAINING/TRAVEL	2,500.00	10,000.00	10,000.00
63-7200-39801	E-CHECK PAYMENT FEES	725.00	1,000.00	1,000.00
63-7200-39900	CREDIT CARD EXPENSE	46,557.88	36,000.00	36,000.00
Total ExpCategory: 300 - Current Obligations & Services:		5,125,330.80	5,219,029.00	5,219,029.00
ExpCategory: 400 - Fixed Charges & Services				
63-7200-43900	EQUIPMENT RENTAL/LEASE	0.00	8,000.00	8,000.00
63-7200-44000	COMPUTER EXPENSE/MAINTENANCE	11,666.67	0.00	0.00
63-7200-44570	TECHNOLOGY SERVICES	6,000.00	6,000.00	6,000.00
63-7200-45000	PROPERTY & CASUALTY INS	31,410.14	35,000.00	35,000.00
63-7200-48900	ELECTRICITIES DUES	7,300.00	11,000.00	11,000.00
63-7200-49100	DUES/SUBSCRIPTIONS/USER FEES	209.06	500.00	500.00
63-7200-49200	BAD DEBT EXPENSE	56,903.96	60,000.00	60,000.00
63-7200-49300	LICENSE & TITLE FEES	215.00	500.00	500.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	1,500.00	1,500.00	1,500.00
63-7200-49800	ENTERPRISE ADMINISTRATION	600,000.00	622,000.00	622,000.00
63-7200-49900	MISCELLANEOUS	17,254.89	10,000.00	10,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		732,459.72	754,500.00	754,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	430,000.00	200,000.00	165,000.00
63-7200-59600	SYSTEM MAINTENANCE	365,038.70	415,000.00	415,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	12,622.39	13,000.00	13,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		807,661.09	628,000.00	593,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATE STABLIZ	5,000.00	25,000.00	25,000.00
63-7200-69100	INCENTIVE GRANTS EXPENSE	50,000.00	100,000.00	100,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		55,000.00	125,000.00	125,000.00
ExpCategory: 700 - Debt Service				
63-7200-73100	ENTERPRISE VEHICLES LEASE	860.11	0.00	0.00
Total ExpCategory: 700 - Debt Service:		860.11	0.00	0.00
ExpCategory: 900 - Inventory/Interfund Transfer				
63-7200-98500	PILOT EXPENSE	30,465.00	30,465.00	30,465.00
63-7200-99100	CONTINGENCY	74,445.00	75,556.00	75,556.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		104,910.00	106,021.00	106,021.00
Total Department: 7200 - Electric:		7,797,350.00	7,813,950.00	7,778,950.00
Total Fund: 63 - Electric Fund:		7,797,350.00	7,813,950.00	7,778,950.00
Report Total:		29,242,186.70	31,395,587.00	29,509,587.00

2022-23 - CAPITAL OUTLAY - GENERAL FUND

(1)	<u>CITY MANAGER / CLERK</u>		
	NONE		\$0
(2)	<u>HUMAN RESOURCES</u>		
	NONE		\$0
(3)	<u>FINANCE</u>		
	NONE		\$0
(4)	<u>GENERAL EXPENSE</u>		
	NONE		\$0
(5)	<u>POLICE</u>		
	In-car Equipment		\$24,000
	Speed Measuring Devices		\$12,000
	Firing Range Berm		\$5,000
(6)	<u>FIRE</u>		
	Washer/Extractor for PPE		\$13,000
	Upgrades to building		\$21,000
	Equipment upgrades		\$10,000
(7)	<u>PUBLIC WORKS</u>		
	NONE		\$0
(8)	<u>STREET</u>		
	Tractor		\$50,000
(9)	<u>EQUIPMENT SERVICES</u>		
	NONE		\$0
(10)	<u>SOLID WASTE</u>		
	Automated Garbage Truck		\$350,000
(11)	<u>GENERAL SERVICES</u>		
	NONE		\$0
(12)	<u>PLANNING</u>		
	NONE		\$0
(13)	<u>BUSINESS & COMMUNITY DEVELOPMENT</u>		
	NONE		\$0
(14)	<u>PARKS & RECREATION</u>		
	Mower		\$15,000
			<hr/>
	GENERAL FUND CAPITAL		\$500,000

2021-22 - CAPITAL OUTLAY - POWELL BILL

(1)	<u>POWELL BILL</u>		
	Paving streets		\$155,800
	Debt payment		\$40,200
	POWELL BILL FUND TOTAL		<u>\$196,000</u>

2021-22 - CAPITAL OUTLAY - WATER & SEWER

(1)	<u>WATER TREATMENT PLANT</u>		
	Switchgear control replacement		\$150,000
(2)	<u>DISTRIBUTION & COLLECTION</u>		
	Replace N. Laurel manhole		\$30,000
	Wet Well Wizards		\$20,000
	Portable generator		\$60,000
	Backhoe		\$145,000
	IamGIS		\$35,000
(3)	<u>WASTEWATER TREATMENT PLANT</u>		
	Rebuild #2 Clarifier		<u>\$150,000</u>
	WATER & SEWER FUND TOTAL		\$590,000

2021-22 - CAPITAL OUTLAY - ELECTRIC

(1)	<u>ELECTRIC FUND</u>		
	Transformers		\$25,000
	Traffic lights		\$20,000
	Industrial meters		\$20,000
	Substation		<u>\$100,000</u>
	ELECTRIC FUND TOTAL		\$165,000

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

**** Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**** Contra-Administration:** A contra expense account for recording reimbursement payments from one fund to another that are based on the actual cost of providing a specific fund various services.

**** Credit Card Expense:** Merchant fees associated with the acceptance of customer's credit cards.

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

**** Occupancy Tax Fund:** This fund is to account for occupancy tax revenue to be used for tourism related purposes.

**** Officers Fees:** Revenues returned to the city for police services by the courts.

**** Online Convenience Fees/Payments:** Costs associated with the online utility bill program.

**** OPEB:** The acronym used for Other Post Employment Benefits.

**** Payment in Lieu of Taxes (PILOTs):** Money transferred from an enterprise fund or an outside non-profit agency into the General Fund. The principle underlying such transfers is that the City would have received the equivalent amount in taxes had the service been provided by a private firm.

**** Powell Bill Street Allocation:** Funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

**** Prior Year Taxes:** Collection of delinquent taxes and to record discoveries.

**** Property and Casualty Insurance:** Premiums paid by the City for property, auto, general liability and other insurance coverages.

**** Rate Stabilization:** A contribution from the electric fund used to reserve funds being accumulated to stabilize electric rates.

**** REC Fees:** Parks and Recreation revenues derived by fee schedule for admissions, concessions, entry and rental fees.

**** Rental Fees:** To record the fees paid by local cable and telephone companies for the use of the city electric utility poles and water tower.

**** REPS:** The acronym used for Renewable Energy Portfolio Standards.

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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

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

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