



Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

**The
Municipal
Capital and Operating
Budget**

Fiscal Year

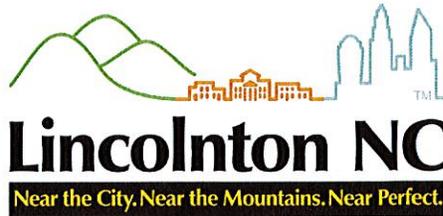
2024-25

TABLE OF CONTENTS

I.	BUDGET MESSAGE	1-5
II.	ORGANIZATION	6-8
	a. The Organization	
	b. Mayor	
	c. City Council	
	d. City Manager	
	e. City Attorney	
III.	BUDGET ORDINANCE	9-13
IV.	CMO HIGHLIGHTS	14-15
V.	REVENUE	16-17
	a. General Fund	
	b. Powell Bill Fund	
	c. Water & Sewer Fund	
	d. Electric Fund	
VI.	EXPENDITURES	
	a. General Fund	18-31
	i. City Manager/Clerk	
	ii. Human Resources	
	iii. Finance	
	iv. General Expense	
	v. General Debt-Service	
	vi. Police	
	vii. Fire	
	viii. Public Works	
	ix. Street Maintenance	
	x. Equipment Services	
	xi. Solid Waste	
	xii. General Services I.T.	
	xiii. Planning & Zoning	
	xiv. Bus. & Community Development	
	xv. Parks & Recreation	
	xvi. Total General Fund	
	b. Powell Bill Fund	32

c. Water & Sewer Fund	32-36
i. Water Treatment Plant	
ii. Distribution and Collection	
iii. Wastewater Treatment Plant	
iv. Water & Sewer Intangibles	
v. Total Water & Sewer Fund	
d. Electric Fund	36-37
i. Electric Department	
VII. OTHER	
a. Capital Outlay	38-39
b. Glossary	40-44

CITY COUNCIL
Ed L. Hatley, Mayor
Christine Poinsette, Mayor Pro-Tem
Roby D. Jetton
Kevin Demeny
Jill Tipton



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

May 2, 2024

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 2023-24. The budget includes six major funds and totals \$34,669,933.00. 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 the City Council at our March Budget Retreat, we created a budget that meets our day-to-day needs but also includes funding for much-needed capital projects. Once again, this year, we utilized our Strategic Plan goals to drive the budget process and future projects.

A public hearing for the June City Council meeting will be scheduled as required by NC General Statute 159-12. 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, 2024.

GENERAL FUND

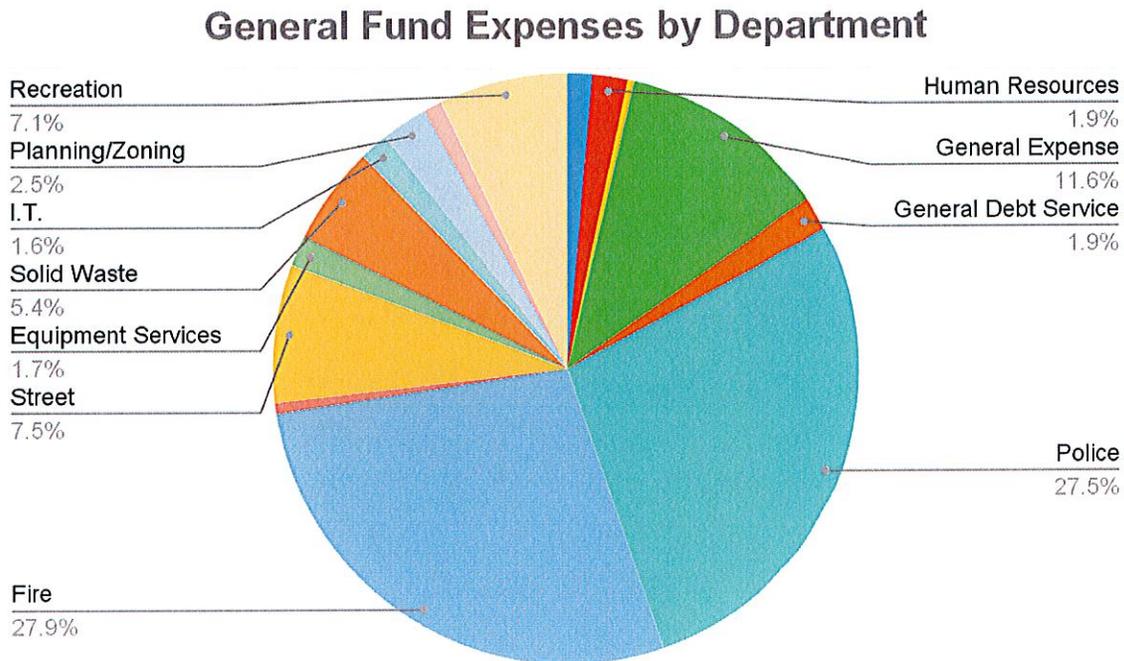
The proposed General Fund budget is \$17,482,008. This budget is balanced with a property tax rate of \$0.50 per \$100 of assessed property value. This is the same rate as last year. The General Fund contains most city services, including public safety, solid waste, street, finance, planning and zoning, recreation, business and community development, information and technology, 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 1.76%. Also, our Local Sales Tax has continued to increase yearly and is projected to be at \$5,000,000. We also project a

Budget Message - FY 2024-25

significant amount of funding from the interest we make off of our investments. 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, capital, and the addition of staff in the police (1) department. The pay and class study included the Police and Fire Department's personnel. As we have seen nationally, the ability to hire and retain public safety employees has become extremely difficult. This is reflected in the additional funding that is required to meet this year's pay study. Also, we have included several capital projects in the General Fund budget. Some of those are building and parking lot upgrades for City Hall, a new automated leaf truck for the solid waste department, a new playground at Betty Ross Park, and a match for the CMAQ sidewalk grant. As we did last year, we have included notable funding in our infrastructure line items. The following chart shows a breakdown of the 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 the Council. In addition to reviewing these requests, we have used a zero-based budget approach to reduce operational budget line item requests by \$449,764. Contributing factors to this reduction mainly included capital expenditures.

OCCUPANCY TAX FUND

The Occupancy Tax Fund is no longer included in the City’s operating budget and is only reported as a component for reporting purposes. The six-member board that the City Council created has full authority to appropriate the funds as they see fit. All the initial enabling legislation requirements are still in effect for the Tourism Authority to comply with.

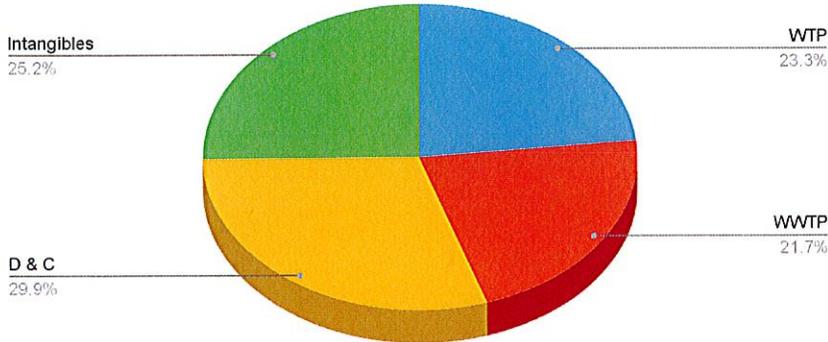
POWELL BILL FUND

The proposed Powell Bill Fund budget is \$327,000. These funds will be used to continue our traditional street repaving and repairs. The remaining fund balance will be approximately \$361,000. Powell Bill continues to be a critical source of state revenue in assisting municipalities in meeting their street-related needs.

WATER AND SEWER FUND

The proposed Water and Sewer Fund budget is \$8,983,500, which is slightly higher than last year’s budget. This fund comprises four departments: Water Treatment Plant, Distribution and Collection, Wastewater Treatment Plant, and Water & Sewer Intangibles. We have allocated over \$812,000 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



The water and sewer rates will remain unchanged for FY 2024-25. We have utilized the AIA Grant to identify infrastructure issues and weaknesses. This will allow us to prioritize our capital expenditures and apply for grants and low-interest loans in the future. The City works

Budget Message - FY 2024-25

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 \$5.1 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 \$7,877,425. The fund balance as of the end of FY2022-23 is \$6.8 million, which is a significant increase from last year. 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, reallocating working capital, and giving the members of the North Carolina Municipal Power Agency #1 (NCMPA#1) options on stabilizing rates in the future. Our rate structure will continue to be competitive for years to come.

We have allocated for several capital purchases in the Electric Fund during the FY 2024-25. Capital expenditures will include purchasing new transformers and the engineering cost for the new substation on Sigmon Road.

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 \$1,517,000 for the FY 2024-25.

SUMMARY

As in years past, the budget process uses the City's Strategic Plan to plan 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.

Budget Message - FY 2024-25

Also, I would like to thank the 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. This open dialogue has allowed us to find many 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 taxpayers money. I am confident that we will continue improving our citizens' quality of life while assuring future financial stability.

In conclusion, I recommend a \$34,669,933 operating budget for FY 2024-25 for the City of Lincolnton. The proposed budget meets our departmental needs for this year and lays the groundwork for future generations. The budget includes the funding for Group A of the pay study, a 2% yearly compression adjustment for all employees, no increase in utility rates, and significant funding for capital projects and infrastructure improvements.

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

Respectfully submitted,



Richard C. Haynes,
City Manager

THE ORGANIZATION

MAYOR:

Edward L. Hatley, Jr.

CITY COUNCIL:

Kevin Demeny – Ward One
Christine Poinsette – Ward Two
Jill Tipton – Ward Three
Roby D. Jetton – Ward Four

APPOINTED OFFICIALS

CITY MANAGER:

Ritchie Haynes

CITY ATTORNEY:

John M. Friguglietti, Jr., P.A.

STAFF

Daphne Ingram, Assistant to City Manager/City Clerk
Pamela McBryde, Finance Director
Tanya Osborne, Human Resources Director
Brian Greene, Chief of Police
Charles R. Heavner, Fire Chief
Todd Elmore, Water Resources Director
Nathan Eurey, Public Services Director
Laura Morris, Community Relations Director
David Ramsey, Business Services Director
Chris Jones, Technology & Innovation Director
Jean Derby, Planning & Zoning Director
Brent Turner, Electric Operations 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 the City Council are elected at large but must file for election by ward. Two members of the City Council stand for 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 the 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 civil or criminal court procedures.

CITY COUNCIL

Ed L. Hatley, Mayor
 Christine Poinsette, Mayor
 Pro-Tem
 Kevin Demeny
 Roby D. Jetton
 Jill Tipton



CITY MANAGER
 Richard Haynes
rhaynes@lincolntonnc.org

CITY CLERK
 Daphne Ingram
[dingram@lincolntonnc.org](mailto:d Ingram@lincolntonnc.org)

CITY ATTORNEY
 John M. Friguglietti, Jr., P.A.
[john@davidsonlawyers.net](mailto:john@ davidsonlawyers.net)

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2024-2025 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 245,660
Human Resources	335,963
Finance	62,395
General Expense	2,030,136
General Debt Service	330,800
Police	4,815,450
Fire	4,871,910
Public Works	104,435
Street	1,318,806
Equipment Services	290,280
Solid Waste	944,675
IT General Services	273,755
Planning/Zoning	442,523
Bus & Comm. Development	181,120

Recreation

1,234,100
\$ 17,482,008

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad Valorem Levy	\$ 7,300,000
Prior Year Taxes	50,000
Boger City Fire Tax	1,510,000
NC Vehicle Tax System (NCVTS)	540,000
NCVTS-License Fee	175,000
Discount on Taxes	(110,000)
Interest on Taxes	20,000
Lease/Rental Vehicle Tax	30,000
Local Sales & Use Tax	5,000,000
Pilot-Housing Authority	35,000
Controlled Substance Tax	4,000
Firefighters Relief Fund Tax	2,000
Alcohol/Beverage Tax	44,000
Franchise Tax	800,000
Solid Waste Disposal Tax	7,000
Grants-Other	5,000
Pilot-Water & Sewer	373,782
Pilot-Electric	34,476
Lease Revenue-Restaurant	24,000
SRO Reimbursement	360,000
Cemetery Lot Sales	35,000
Officers Fees	2,500
PD Inspection Fees	2,000
Parking Violations	4,000
Zoning Department Fees	12,000
Fire Department Fees	25,000
Solid Waste Rollout Container	1,500
Rec-Admission & Concession	30,000
Rec-Registration & Entry Fees	100,000
Rec-Sponsorships	1,500
Rec-Vending Machine Income	3,000
Rec-Rental Fees	7,000
BC&D-Event Fees	3,000
Rec-Miscellaneous Revenue	500

Interest-General Fund	252,000
Sale of Capital Assets-GF	10,000
Miscellaneous Revenue-GF	3,000
Sales of Personal Assets	2,000
ABC Revenue	90,000
ABC Law Enforcement	20,000
Miscellaneous Other Revenue	2,000
WEX-Fuel Rebates	3,500
July 4 th Donations/Other	13,500
Veterans Banner Project	1,000
Issuance of Debt-GF	300,000
Revenue-SBE Principal	30,000
Interest-SBE	3,750
Reimbursement from Powell Bill	120,000
Appropriation from Fund Balance-GF	<u>200,000</u>
	<u>\$ 17,482,008</u>

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this City:

Powell Bill Construction/Other	<u>\$ 327,000</u>
--------------------------------	-------------------

SECTION 4. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Powell Bill Allocation	\$ 325,000
Investment Income	<u>2,000</u>
	<u>\$ 327,000</u>

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the City:

Water & Sewer Fund

\$ 8,983,500

SECTION 6. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Investment Income	\$ 150,000
Charges for Service-Water	3,600,000
Charges for Service-Sewer	4,350,000
Connection Charges	680,000
Other Operating Revenues	<u>203,500</u>
	<u>\$ 8,983,500</u>

SECTION 7. The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore approved for the City:

Electric Fund

\$ 7,877,425

SECTION 8. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Investment Income	\$ 75,000
Contractor Sales Tax	2,000
Electric Sales	6,765,600
Electric Municipal Operations	667,875
Other Operating Revenue	<u>366,950</u>
	<u>\$ 7,877,425</u>

SECTION 13. There is hereby levied a tax rate of fifty cents (\$0.50) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2024, 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 \$1,618,100,000 and an estimated rate of collection of 99.00%

2024-25 CMO Recommendations/Highlights

General Fund \$17,482,008

- No tax rate increase
- Property Tax Revenue - \$7,300,000
- Boger City Revenue - \$1,517,000
- Sales Tax Revenue - \$5,000,000
- Pay Study Group A / Phase III - \$810,000
- Retirement Rate Increase-General~13.81 (7%); Police-15.17 (8%)
- Allotted \$236,000 to General Expenses for Capital
- Allotted \$33,500 to the Police Department for Capital
- Allotted \$17,500 to the Fire Department for Capital
- Allotted \$300,000 to the Solid Waste Department for Capital
- Allotted \$100,000 to the Planning Department for Capital
- Allotted \$200,000 to the Parks & Recreation Department for Capital
- Fund Balance Available \$9.7M = 55% (*per FY22/23 financial statements*)

Water and Sewer Fund \$8,983,500

- No rate increase
- Allotted \$167,000 to the Water Treatment Plant Department for Capital
- Allotted \$510,000 to the Distribution and Collection Department for Capital
- Allotted \$135,000 to the Wastewater Treatment Plant Department for Capital
- Allotted \$284,000 to the Public Services Building Project
- Fund Balance Available \$5.5M= 58% (*per FY22/23 financial statements*)

Electric Fund \$7,877,425

- No rate increase
- Allotted \$300,000 to the Electric Department for Capital
- System Maintenance Increase - \$50,000
- Fund Balance Available of \$6.8M = 87% (*per FY22/23 financial statements*)

Powell Bill Fund \$327,000

- Paving of City Streets - \$167,405
- Maintenance of City Streest - \$120,000
- Fund Balance Available \$361,415 = 110% (*per FY22/23 financial statements*)



Proposed Budget Revenues
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	7,050,000.00	7,300,000.00	7,300,000.00
10-3110-00000	PRIOR YEAR TAXES	50,000.00	50,000.00	50,000.00
10-3113-00020	BOGER CITY FIRE TAX	1,477,000.00	1,510,000.00	1,510,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	530,000.00	540,000.00	540,000.00
10-3116-00000	NCVTS-LICENSE FEE	175,000.00	175,000.00	175,000.00
10-3120-00000	DISCOUNT ON TAXES	-110,000.00	-110,000.00	-110,000.00
10-3130-00000	INTEREST ON TAXES	20,000.00	20,000.00	20,000.00
10-3200-00000	LEASE/RENTAL VEHICLE TAX	22,000.00	30,000.00	30,000.00
10-3230-00000	LOCAL SALES & USE TAX	4,700,000.00	5,000,000.00	5,000,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	35,000.00	35,000.00	35,000.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	4,000.00	4,000.00	4,000.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	4,000.00	2,000.00	2,000.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	44,000.00	44,000.00	44,000.00
10-3324-00000	FRANCHISE TAX	800,000.00	800,000.00	800,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	7,000.00	7,000.00	7,000.00
10-3330-00000	GRANTS-OTHER	5,000.00	5,000.00	5,000.00
10-3331-00000	PILOT-WATER & SEWER	366,384.00	373,782.00	373,782.00
10-3332-00000	PILOT-ELECTRIC	34,351.00	34,476.00	34,476.00
10-3334-00000	LEASE REVENUE-RESTAURANT	24,000.00	24,000.00	24,000.00
10-3336-00000	SRO REIMBURSEMENT	150,000.00	360,000.00	360,000.00
10-3340-00000	CEMETERY LOT SALES	30,000.00	35,000.00	35,000.00
10-3342-00000	OFFICERS FEES	3,000.00	2,500.00	2,500.00
10-3343-00000	PD INSPECTION FEES	1,800.00	2,000.00	2,000.00
10-3346-00000	PARKING VIOLATIONS	4,000.00	4,000.00	4,000.00
10-3352-00000	ZONING DEPARTMENT FEES	10,000.00	12,000.00	12,000.00
10-3434-00000	FIRE DEPARTMENT FEES	15,000.00	25,000.00	25,000.00
10-3471-00000	SOLID WASTE ROLLOUT CONTAINER	0.00	1,500.00	1,500.00
10-3600-00000	REC-ADMISSION & CONCESSION	35,000.00	30,000.00	30,000.00
10-3610-00000	REC-REGISTRATION & ENTRY FEES	85,000.00	100,000.00	100,000.00
10-3610-00100	REC-SPONSORSHIPS	0.00	1,500.00	1,500.00
10-3620-00000	REC-VENDING MACHINE INCOME	3,000.00	3,000.00	3,000.00
10-3625-00000	REC-RENTAL FEES	7,000.00	7,000.00	7,000.00
10-3628-00000	BC&D-EVENT FEE	2,000.00	3,000.00	3,000.00
10-3630-00000	REC-MISCELLANEOUS REVENUE	500.00	500.00	500.00
10-3830-00000	INTEREST-GENERAL FUND	51,000.00	252,000.00	252,000.00
10-3835-00000	SALE OF CAPITAL ASSETS- GF	10,000.00	10,000.00	10,000.00
10-3836-00000	MISCELLANEOUS REVENUE- GF	10,000.00	3,000.00	3,000.00
10-3836-00003	SALE OF PERSONAL ASSETS	2,000.00	2,000.00	2,000.00
10-3837-00000	ABC REVENUE	90,000.00	90,000.00	90,000.00
10-3838-00000	ABC LAW ENFORCEMENT	20,000.00	20,000.00	20,000.00
10-3840-00000	MISCELLANEOUS REVENUE-BUSINESS SERVICES	3,000.00	2,000.00	2,000.00
10-3843-00000	WEX-FUEL REBATES	3,000.00	3,500.00	3,500.00
10-3860-00000	JULY 4TH DONATIONS/OTHER	13,000.00	13,500.00	13,500.00
10-3863-00000	VETERANS BANNER PROJECT	1,000.00	1,000.00	1,000.00
10-3910-00000	ISSUANCE OF DEBT-GF	0.00	300,000.00	300,000.00
10-3930-00000	REVENUE-SBE PRINCIPAL	30,000.00	30,000.00	30,000.00
10-3931-00000	INTEREST-SBE	3,750.00	3,750.00	3,750.00
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	200,000.00	200,000.00
Total Fund: 10 - General Fund:		15,940,785.00	17,482,008.00	17,482,008.00
Fund: 27 - Powell Bill Fund				
27-3316-00000	POWELL BILL ALLOCATION	325,000.00	325,000.00	325,000.00
27-3831-00000	INTEREST-POWELL BILL	1,000.00	2,000.00	2,000.00
Total Fund: 27 - Powell Bill Fund:		326,000.00	327,000.00	327,000.00
Fund: 61 - Water and Sewer Fund				
61-3235-00000	CONTRACTORS SALES TAX REFUND	2,000.00	0.00	0.00
61-3700-00000	WATER UTILITY	3,500,000.00	3,600,000.00	3,600,000.00
61-3701-00000	WATER-LINCOLN COUNTY	110,000.00	0.00	0.00
61-3704-00000	WATER CONNECTION CHARGES	50,000.00	380,000.00	380,000.00
61-3710-00000	SEWER UTILITY	4,300,000.00	4,350,000.00	4,350,000.00
61-3714-00000	SEWER CONNECTION CHARGES	30,000.00	300,000.00	300,000.00
61-3747-00000	UTILITY RECEIVABLES	15,000.00	12,500.00	12,500.00
61-3752-00000	LATE FEE CHARGES W&S	100,000.00	125,000.00	125,000.00
61-3754-00000	RETURNED CHECK FEE WATER	450.00	500.00	500.00
61-3832-00000	INTEREST- WATER/SEWER	100,000.00	150,000.00	150,000.00



Proposed Budget Revenues
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024	2024-2025	2024-2025
		Approved	Dept Req	Mgr Rec
61-3834-00000	RENTAL FEES	55,000.00	55,000.00	55,000.00
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
61-3994-00000	APPROPRIATION FROM FUND BALANCE- W/S	0.00	0.00	0.00
Total Fund: 61 - Water and Sewer Fund:		8,272,950.00	8,983,500.00	8,983,500.00
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	40,000.00	40,000.00	40,000.00
63-3719-00000	ELECTRIC UTILITY REPS-SPECIAL	600.00	600.00	600.00
63-3720-00000	ELECTRIC UTILITY	6,800,000.00	6,600,000.00	6,600,000.00
63-3721-00000	ELECTRIC UTILITY-SPECIAL RATE	20,000.00	0.00	0.00
63-3726-00000	ELECTRIC CURRENT/MUNICIP OPER	667,875.00	667,875.00	667,875.00
63-3728-00000	SECURITY LIGHT CHARGE	120,000.00	125,000.00	125,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	50,000.00	70,000.00	70,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	95,000.00	92,500.00	92,500.00
63-3755-00000	RETURNED CHECK FEE ELECTRIC	300.00	200.00	200.00
63-3833-00000	INTEREST- ELECTRIC	60,000.00	75,000.00	75,000.00
63-3841-00000	RENTAL FEES	250.00	250.00	250.00
63-3847-00000	MISCELLANEOUS REVENUE- ELECTRIC	10,000.00	15,000.00	15,000.00
63-3912-00000	PROCEEDS LOAN INTEREST	8,566.00	31,000.00	31,000.00
63-3914-00000	ISSUANCE OF DEBT- ELECTRIC	48,138.00	158,000.00	158,000.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	0.00	0.00	0.00
Total Fund: 63 - Electric Fund:		7,922,729.00	7,877,425.00	7,877,425.00
Report Total:		32,462,464.00	34,669,933.00	34,669,933.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
Fund: 10 - General Fund				
Department: 4110 - City Manager/Clerk				
ExpCategory: 100 - Salaries & Wages				
10-4110-12100	SALARIES	220,000.00	270,000.00	270,000.00
10-4110-12300	OVERTIME	2,000.00	3,000.00	3,000.00
10-4110-12600	PART-TIME SALARIES	0.00	15,000.00	15,000.00
10-4110-13000	INSURANCE STIPEND	1,200.00	1,800.00	1,800.00
Total ExpCategory: 100 - Salaries & Wages:		223,200.00	289,800.00	289,800.00
ExpCategory: 150 - Employee Benefits				
10-4110-18100	FICA	17,500.00	22,150.00	22,150.00
10-4110-18200	RETIREMENT	29,000.00	37,500.00	37,500.00
10-4110-18300	HEALTH INSURANCE	24,000.00	32,000.00	32,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	18,000.00	18,000.00	18,000.00
10-4110-18400	LIFE INSURANCE	200.00	300.00	300.00
10-4110-18600	WORKER'S COMP INS	900.00	1000.00	1000.00
10-4110-18700	DENTAL INSURANCE	2,200.00	2,200.00	2,200.00
10-4110-18900	TRAVEL ALLOWANCE	7,200.00	7,200.00	7,200.00
Total ExpCategory: 150 - Employee Benefits:		99,000.00	120,350.00	120,350.00
ExpCategory: 200 - Supplies & Materials				
10-4110-26000	OFFICE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		2,500.00	2,500.00	2,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4110-32500	POSTAGE	100.00	100.00	100.00
10-4110-34100	PRINTING	500.00	500.00	500.00
10-4110-39500	TRAINING/TRAVEL	8,500.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		9,100.00	8,600.00	8,600.00
ExpCategory: 400 - Fixed Charges & Services				
10-4110-43900	EQUIPMENT RENTAL/LEASE	8,000.00	6,000.00	6,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-157,230.00	-188,190.00	-188,190.00
10-4110-49100	DUES/SUBSCRIPTIONS/USER FEES	4,000.00	4,000.00	4,000.00
10-4110-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4110-49900	MISCELLANEOUS	500.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-144,630.00	-177,590.00	-177,590.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4110-59900	MISCELLANEOUS EQUIPMENT	3,000.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		3,000.00	2,000.00	2,000.00
Total Department: 4110 - City Manager/Clerk:		192,170.00	245,660.00	245,660.00
Department: 4120 - Human Resources				
ExpCategory: 100 - Salaries & Wages				
10-4120-12100	SALARIES	272,000.00	238,000.00	238,000.00
10-4120-12300	OVERTIME	2,000.00	2,000.00	2,000.00
10-4120-13000	INSURANCE STIPEND	3,000.00	2,400.00	2,400.00
Total ExpCategory: 100 - Salaries & Wages:		277,000.00	242,400.00	242,400.00
ExpCategory: 150 - Employee Benefits				
10-4120-18100	FICA	21,000.00	18,500.00	18,500.00
10-4120-18200	RETIREMENT	34,500.00	33,000.00	33,000.00
10-4120-18300	HEALTH INSURANCE	46,000.00	36,500.00	36,500.00
10-4120-18400	LIFE INSURANCE	400.00	300.00	300.00
10-4120-18600	WORKER'S COMP INS	1,900.00	2,000.00	2,000.00
10-4120-18700	DENTAL INSURANCE	2,700.00	2,000.00	2,000.00
10-4120-18900	TRAVEL ALLOWANCE	100.00	100.00	100.00
Total ExpCategory: 150 - Employee Benefits:		106,600.00	92,400.00	92,400.00
ExpCategory: 190 - Professional Services				
10-4120-19800	EAP PROGRAM	4,200.00	4,300.00	4,200.00
10-4120-19900	CONSULTING FEES/CONTRACTED SERVICES	1,500.00	5,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		5,700.00	9,800.00	5,700.00
ExpCategory: 200 - Supplies & Materials				
10-4120-26000	OFFICE	3,000.00	3,000.00	3,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
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	0.00	400.00
10-4120-37000	ADVERTISING	0.00	400.00	0.00
10-4120-39500	TRAINING/TRAVEL	8,000.00	8,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		8,500.00	8,500.00	6,500.00
ExpCategory: 400 - Fixed Charges & Services				
10-4120-43900	EQUIPMENT RENTAL/LEASE	3,500.00	3,500.00	3,500.00
10-4120-44000	COMPUTER EXPENSE/MAINTENANCE	10,000.00	11,000.00	25,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-64,757.00	-59,287.00	-59,287.00
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:		-49,007.00	-42,537.00	-28,537.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4120-59900	MISCELLANEOUS EQUIPMENT	1,000.00	4,500.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,000.00	4,500.00	1,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4120-67900	DRUG & ALCOHOL TESTING/MEDICAL	6,000.00	8,500.00	6,000.00
10-4120-67901	HEP B TESTING	2,000.00	2,000.00	2,000.00
10-4120-67902	BACKGROUND/CREDIT REPORT FEES	2,500.00	2,500.00	2,500.00
10-4120-68400	EMPLOYEE RELATIONS	7,000.00	7,000.00	3,000.00
10-4120-68700	PUBLIC RELATIONS/WELLNESS	2,500.00	2,500.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		20,000.00	22,500.00	13,500.00
Total Department: 4120 - Human Resources:		372,793.00	340,563.00	335,963.00
Department: 4130 - Finance				
ExpCategory: 100 - Salaries & Wages				
10-4130-12100	SALARIES	313,000.00	365,000.00	365,000.00
10-4130-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4130-13000	INSURANCE STIPEND	3,000.00	3,600.00	3,600.00
Total ExpCategory: 100 - Salaries & Wages:		319,000.00	371,600.00	371,600.00
ExpCategory: 150 - Employee Benefits				
10-4130-18100	FICA	25,000.00	28,500.00	28,500.00
10-4130-18200	RETIREMENT	40,000.00	51,000.00	51,000.00
10-4130-18300	HEALTH INSURANCE	45,000.00	52,000.00	52,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	60,000.00	35,000.00	35,000.00
10-4130-18400	LIFE INSURANCE	400.00	450.00	450.00
10-4130-18600	WORKER'S COMP INS	1,600.00	1,600.00	1,600.00
10-4130-18700	DENTAL INSURANCE	2,700.00	2,800.00	2,800.00
Total ExpCategory: 150 - Employee Benefits:		174,700.00	171,350.00	171,350.00
ExpCategory: 190 - Professional Services				
10-4130-19900	CONSULTING FEES/CONTRACTED SERVICES	10,000.00	10,000.00	10,000.00
Total ExpCategory: 190 - Professional Services:		10,000.00	10,000.00	10,000.00
ExpCategory: 200 - Supplies & Materials				
10-4130-20000	SUPPLIES	15,000.00	15,000.00	15,000.00
10-4130-26000	OFFICE	4,000.00	4,000.00	4,000.00
Total ExpCategory: 200 - Supplies & Materials:		19,000.00	19,000.00	19,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4130-32500	POSTAGE	200.00	0.00	0.00
10-4130-34100	PRINTING	250.00	0.00	0.00
10-4130-39500	TRAINING/TRAVEL	10,000.00	10,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		10,450.00	10,000.00	10,000.00
ExpCategory: 400 - Fixed Charges & Services				
10-4130-43900	EQUIPMENT RENTAL/LEASE	6,500.00	6,500.00	6,500.00
10-4130-44000	COMPUTER EXPENSE/MAINTENANCE	34,000.00	34,000.00	34,000.00
10-4130-45000	PROPERTY & CASUALTY INS	2,000.00	0.00	0.00
10-4130-48000	CONTRA-ADMINISTRATION	-525,660.00	-561,555.00	-561,555.00
10-4130-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-4130-49900	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-481,660.00	-519,555.00	-519,555.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4130-59900	MISCELLANEOUS EQUIPMENT	5,000.00	0.00	0.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		5,000.00	0.00	0.00
Total Department: 4130 - Finance:		56,490.00	62,395.00	62,395.00
Department: 4280 - General Expense				
ExpCategory: 100 - Salaries & Wages				
10-4280-12700	MAYOR SALARY	8,250.00	8,500.00	8,500.00
10-4280-12900	COUNCIL SALARY	19,800.00	20,500.00	20,500.00
10-4280-13600	RETIREEES ALLOWANCE	25,000.00	25,000.00	25,000.00
Total ExpCategory: 100 - Salaries & Wages:		53,050.00	54,000.00	54,000.00
ExpCategory: 150 - Employee Benefits				
10-4280-18100	FICA	2,200.00	2,500.00	2,500.00
10-4280-18500	UNEMPLOYMENT INSURANCE	10,000.00	7,000.00	7,000.00
10-4280-18600	WORKER'S COMP INS	150.00	150.00	150.00
10-4280-19300	HEALTH ADMIN COST	25,000.00	25,000.00	25,000.00
Total ExpCategory: 150 - Employee Benefits:		37,350.00	34,650.00	34,650.00
ExpCategory: 190 - Professional Services				
10-4280-19200	LEGAL	46,100.00	50,000.00	50,000.00
10-4280-19400	AUDITING	40,000.00	40,000.00	40,000.00
10-4280-19900	CONSULTING FEES/CONTRACTED SERVICES	75,000.00	90,000.00	90,000.00
10-4280-19901	MANAGEMENT FEES-LEASE PROPERTY	1,500.00	1,500.00	1,500.00
Total ExpCategory: 190 - Professional Services:		162,600.00	181,500.00	181,500.00
ExpCategory: 200 - Supplies & Materials				
10-4280-20000	SUPPLIES	500.00	500.00	500.00
10-4280-20001	CUSTODIAL SUPPLIES	5,000.00	5,000.00	5,000.00
Total ExpCategory: 200 - Supplies & Materials:		5,500.00	5,500.00	5,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4280-32100	TELEPHONE	200,000.00	150,000.00	150,000.00
10-4280-32101	TELECOMMUNICATIONS SERVICES	14,000.00	8,000.00	8,000.00
10-4280-32300	SECURITY SERVICES	1,000.00	1,000.00	1,000.00
10-4280-32500	POSTAGE	5,000.00	5,000.00	5,000.00
10-4280-33100	ELECTRICITY	24,500.00	24,500.00	24,500.00
10-4280-34900	CITY ORDINANCE CODE PROJECT	5,000.00	5,000.00	5,000.00
10-4280-35100	BUILDING MAINTENANCE	20,000.00	20,000.00	20,000.00
10-4280-35101	GROUPS MAINTENANCE	10,000.00	10,000.00	10,000.00
10-4280-35102	BUILDING MAINTENANCE-LEASE PROPERTY	500.00	500.00	500.00
10-4280-35200	EQUIPMENT REPAIRS	0.00	5,000.00	5,000.00
10-4280-37000	ADVERTISING	8,000.00	8,000.00	8,000.00
10-4280-37101	COUNTY SOLID WASTE FEES	575.00	575.00	575.00
10-4280-39500	TRAINING/TRAVEL	3,500.00	3,000.00	3,000.00
10-4280-39800	ONLINE PAYMENTS FEE	20,000.00	0.00	0.00
10-4280-39900	CREDIT CARD EXPENSE	6,000.00	6,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		318,075.00	246,575.00	246,575.00
ExpCategory: 400 - Fixed Charges & Services				
10-4280-43900	EQUIPMENT RENTAL/LEASE	0.00	215,000.00	215,000.00
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	50,000.00	50,000.00	50,000.00
10-4280-45000	PROPERTY & CASUALTY INS	175,000.00	206,000.00	206,000.00
10-4280-48000	CONTRA-ADMINISTRATION	-250,453.00	-275,349.00	-275,349.00
10-4280-49000	LEAGUE OF MUNICIP DUES	12,000.00	12,000.00	12,000.00
10-4280-49100	DUES/SUBSCRIPTIONS/USER FEES	15,000.00	15,000.00	15,000.00
10-4280-49300	LICENSE & TITLE FEES	4,000.00	0.00	0.00
10-4280-49900	MISCELLANEOUS	10,000.00	10,000.00	10,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		15,547.00	232,651.00	232,651.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	350,000.00	236,000.00	236,000.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	2,000.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		352,000.00	238,000.00	238,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4280-60600	JULY 4TH CELEB CKNG EXP	13,000.00	18,000.00	18,000.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	7,500.00	8,500.00	8,500.00
10-4280-61400	CHAMBER OF COMMERCE	17,500.00	20,000.00	17,850.00
10-4280-61500	HISTORICAL ASSOCIATION	0.00	7,500.00	7,500.00
10-4280-61600	LEDA	69,800.00	71,145.00	71,200.00
10-4280-61700	OTHER REQUESTS	1,000.00	1,200.00	1,000.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	40,000.00
10-4280-61900	DDA	42,900.00	43,800.00	43,800.00
10-4280-62100	HESED HOUSE OF HOPE	5,000.00	0.00	0.00
10-4280-63000	COMMUNITIES IN SCHOOLS	0.00	5,000.00	0.00
10-4280-63200	AMERICAN LEGION MEDAL HONOR	1,000.00	0.00	0.00
10-4280-64900	NCVTS (MV) FEES	29,000.00	29,000.00	29,000.00
10-4280-65000	TAX CONVERSION/COLLECTION	230,000.00	230,000.00	230,000.00
10-4280-68500	MANAGEMENT PLANNING	2,000.00	2,000.00	2,000.00
10-4280-68700	PUBLIC RELATIONS/WELLNESS	18,000.00	18,000.00	18,000.00
10-4280-69300	AIRPORT OPERATION FUND	16,000.00	0.00	0.00
10-4280-69400	CENTRAL COMMUNICATIONS	0.00	0.00	0.00
10-4280-69500	ANIMAL CONTROL	0.00	0.00	0.00
10-4280-69600	REVERSE 911 CHARGES	9,000.00	0.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		501,700.00	494,145.00	486,850.00
ExpCategory: 700 - Debt Service				
10-4280-73100	ENTERPRISE VEHICLES LEASE	375,000.00	400,000.00	400,000.00
Total ExpCategory: 700 - Debt Service:		375,000.00	400,000.00	400,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4280-99100	CONTINGENCY	147,790.00	150,000.00	150,410.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		147,790.00	150,000.00	150,410.00
Total Department: 4280 - General Expense:		1,968,612.00	2,037,021.00	2,030,136.00
Department: 4285 - General Debt Service				
ExpCategory: 700 - Debt Service				
10-4285-73000	INTERFUND LOAN PRIN REPAY	48,138.00	157,500.00	157,500.00
10-4285-73500	BANK LOAN PRINCIPAL	111,110.00	116,500.00	116,500.00
10-4285-74000	INTERFUND LOAN INT REPAY	8,566.00	27,900.00	27,900.00
10-4285-74500	BANK LOAN INTEREST	20,212.00	15,200.00	15,200.00
10-4285-75000	DEPOT PRINCIPAL	13,823.00	13,400.00	13,400.00
10-4285-75500	DEPO INTEREST	1,101.00	300.00	300.00
Total ExpCategory: 700 - Debt Service:		202,950.00	330,800.00	330,800.00
Total Department: 4285 - General Debt Service:		202,950.00	330,800.00	330,800.00
Department: 4310 - Police				
ExpCategory: 100 - Salaries & Wages				
10-4310-12100	SALARIES	2,313,000.00	2,675,000.00	2,675,000.00
10-4310-12300	OVERTIME	75,000.00	120,000.00	120,000.00
10-4310-12600	PART-TIME SALARIES	60,000.00	55,000.00	55,000.00
10-4310-13000	INSURANCE STIPEND	23,600.00	26,000.00	26,000.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	110,000.00	110,000.00	110,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	122,000.00	132,000.00	132,000.00
Total ExpCategory: 100 - Salaries & Wages:		2,703,600.00	3,118,000.00	3,118,000.00
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	338,000.00	400,000.00	400,000.00
10-4310-18100	FICA	183,000.00	225,000.00	225,000.00
10-4310-18200	RETIREMENT-GENERAL	17,000.00	18,500.00	18,500.00
10-4310-18300	HEALTH INSURANCE	343,000.00	355,000.00	355,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	210,000.00	140,000.00	140,000.00
10-4310-18400	LIFE INSURANCE	3,000.00	3,000.00	3,000.00
10-4310-18600	WORKER'S COMP INS	62,000.00	60,000.00	60,000.00
10-4310-18700	DENTAL INSURANCE	20,000.00	18,000.00	18,000.00
Total ExpCategory: 150 - Employee Benefits:		1,176,200.00	1,219,500.00	1,219,500.00
ExpCategory: 190 - Professional Services				
10-4310-19900	CONSULTING FEES/CONTRACTED SERVICES	20,000.00	36,500.00	23,000.00
Total ExpCategory: 190 - Professional Services:		20,000.00	36,500.00	23,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
ExpCategory: 200 - Supplies & Materials				
10-4310-20000	SUPPLIES	5,000.00	5,000.00	5,000.00
10-4310-20001	CUSTODIAL SUPPLIES	2,500.00	2,500.00	2,500.00
10-4310-20200	AMMUNITION EXPENSE	8,500.00	10,000.00	10,000.00
10-4310-21200	UNIFORMS	43,000.00	46,000.00	46,000.00
10-4310-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,000.00	1,000.00	1,000.00
10-4310-25100	GAS & OIL	85,000.00	85,000.00	85,000.00
10-4310-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		147,000.00	151,500.00	151,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4310-32100	TELEPHONE	0.00	3200.00	2500.00
10-4310-32101	TELECOMMUNICATIONS SERVICES	0.00	500.00	500.00
10-4310-32300	SECURITY SERVICES	750.00	1050.00	1100.00
10-4310-32500	POSTAGE	0.00	75.00	0.00
10-4310-33100	ELECTRICITY	15,000.00	15,000.00	15,000.00
10-4310-33101	FIRING RANGE ELECTRICITY	1,000.00	1,000.00	1,500.00
10-4310-33200	GENERATOR FUEL	500.00	500.00	500.00
10-4310-34100	PRINTING	1,000.00	1,500.00	1,500.00
10-4310-35000	REPAIR PARTS & MATERIALS	9,000.00	8,000.00	8,000.00
10-4310-35100	BUILDING MAINTENANCE	4,000.00	4,000.00	5,000.00
10-4310-35101	GROUNDS MAINTENANCE	1,000.00	4,800.00	5,000.00
10-4310-35200	EQUIPMENT REPAIRS	15,000.00	5,000.00	7,000.00
10-4310-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	12,000.00	15,000.00
10-4310-37101	COUNTY SOLID WASTE FEES	250.00	250.00	250.00
10-4310-37200	PARKING FEES/SUPPLIES	2,500.00	4,000.00	2,500.00
10-4310-39500	TRAINING/TRAVEL	15,000.00	17,000.00	17,000.00
10-4310-39501	K-9	4,000.00	4,000.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		69,000.00	81,875.00	86,350.00
ExpCategory: 400 - Fixed Charges & Services				
10-4310-43900	EQUIPMENT RENTAL/LEASE	6,000.00	6,000.00	6,000.00
10-4310-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	6,000.00	2,000.00
10-4310-49100	DUES/SUBSCRIPTIONS/USER FEES	106,000.00	150,500.00	130,000.00
10-4310-49300	LICENSE & TITLE FEES	0.00	75.00	100.00
10-4310-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4310-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		118,000.00	166,575.00	142,100.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	55,000.00	33,500.00	33,500.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		65,000.00	43,500.00	43,500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4310-62400	CRIME PREVENTION	7,000.00	7,000.00	7,000.00
10-4310-62500	DRUG ENFORCEMENT	5,000.00	10,000.00	10,000.00
10-4310-62700	CONTROLLED SUBSTANCE	5,000.00	5,000.00	5,000.00
10-4310-67900	DRUG & ALCOHOL TESTING/MEDICAL	2,500.00	2,000.00	2,000.00
10-4310-67902	BACKGROUND/CREDIT REPORT FEES	500.00	500.00	500.00
10-4310-67903	PSYCHOLOGICAL EVALUATIONS	3,500.00	3,000.00	3,000.00
10-4310-68300	PROMOTIONS/MARKETING	1,000.00	4,000.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		24,500.00	31,500.00	31,500.00
Total Department: 4310 - Police:		4,323,300.00	4,848,950.00	4,815,450.00
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	2,175,000.00	2,590,000.00	2,590,000.00
10-4340-12300	OVERTIME	135,000.00	400,000.00	400,000.00
10-4340-12600	PART-TIME SALARIES	85,000.00	95,000.00	95,000.00
10-4340-13000	INSURANCE STIPEND	25,500.00	25,500.00	25,500.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	13,500.00	13,500.00	13,500.00
10-4340-13700	FIREMENS PENSION FUND	6,500.00	6,500.00	6,500.00
10-4340-13800	FIREMENS RELIEF FUND	2,000.00	2,000.00	2,000.00
Total ExpCategory: 100 - Salaries & Wages:		2,442,500.00	3,132,500.00	3,132,500.00
ExpCategory: 150 - Employee Benefits				



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-4340-18100	FICA	180,000.00	243,000.00	243,000.00
10-4340-18200	RETIREMENT	285,000.00	425,000.00	425,000.00
10-4340-18300	HEALTH INSURANCE	395,000.00	385,000.00	385,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	100,000.00	90,000.00	90,000.00
10-4340-18400	LIFE INSURANCE	4,100.00	3,000.00	3,000.00
10-4340-18600	WORKER'S COMP INS	75,000.00	80,000.00	80,000.00
10-4340-18700	DENTAL INSURANCE	23,100.00	22,000.00	22,000.00
10-4340-18800	GAP INSURANCE	7,000.00	7,000.00	7,000.00
Total ExpCategory: 150 - Employee Benefits:		1,069,200.00	1,255,000.00	1,255,000.00
ExpCategory: 190 - Professional Services				
10-4340-19900	CONSULTING FEES/CONTRACTED SERVICES	24,000.00	18,000.00	18,000.00
Total ExpCategory: 190 - Professional Services:		24,000.00	18,000.00	18,000.00
ExpCategory: 200 - Supplies & Materials				
10-4340-20000	SUPPLIES	15,000.00	16,500.00	16,500.00
10-4340-20001	CUSTODIAL SUPPLIES	4,000.00	3,000.00	3,000.00
10-4340-20100	TOOLS AND SMALL EQUIPMENT	0.00	19,500.00	5,000.00
10-4340-20300	CHEMICALS	0.00	3,500.00	3,000.00
10-4340-21200	UNIFORMS	36,000.00	38,500.00	38,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	22,000.00	44,500.00	22,000.00
10-4340-25100	GAS & OIL	60,000.00	66,000.00	60,000.00
10-4340-26000	OFFICE	3,000.00	3,500.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		140,000.00	195,000.00	150,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4340-32100	TELEPHONE	2,500.00	3,000.00	2,500.00
10-4340-32101	TELECOMMUNICATIONS SERVICES	6,000.00	7,500.00	6,000.00
10-4340-32200	UTILITIES-STATIONS	18,000.00	19,500.00	22,000.00
10-4340-32300	SECURITY SERVICES	4,000.00	4,000.00	3,000.00
10-4340-32500	POSTAGE	400.00	400.00	400.00
10-4340-33100	ELECTRICITY	0.00	10,500.00	0.00
10-4340-33200	GENERATOR FUEL	1,750.00	1,750.00	1,750.00
10-4340-33400	NATURAL GAS	6,000.00	8,600.00	6,000.00
10-4340-34100	PRINTING	0.00	250.00	0.00
10-4340-35000	REPAIR PARTS & MATERIALS	27,000.00	31,000.00	27,000.00
10-4340-35100	BUILDING MAINTENANCE	30,000.00	43,000.00	30,000.00
10-4340-35101	GROUPS MAINTENANCE	6,000.00	10,500.00	6,000.00
10-4340-35200	EQUIPMENT REPAIRS	60,000.00	100,000.00	60,000.00
10-4340-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	8,000.00	6,000.00
10-4340-37000	ADVERTISING	0.00	1,000.00	0.00
10-4340-37101	COUNTY SOLID WASTE FEES	365.00	500.00	360.00
10-4340-39500	TRAINING/TRAVEL	32,500.00	33,500.00	30,000.00
Total ExpCategory: 300 - Current Obligations & Services:		200,515.00	283,000.00	201,010.00
ExpCategory: 400 - Fixed Charges & Services				
10-4340-43900	EQUIPMENT RENTAL/LEASE	1,800.00	2,000.00	1,800.00
10-4340-44000	COMPUTER EXPENSE/MAINTENANCE	5,000.00	5,500.00	5,000.00
10-4340-44570	TECHNOLOGY SERVICES	4,000.00	4,250.00	4,000.00
10-4340-45000	PROPERTY & CASUALTY INS	17,500.00	18,000.00	18,000.00
10-4340-45001	CLAIMS-PROPERTY & CASUALTY	0.00	1,000.00	0.00
10-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	11,000.00	8,000.00	8,000.00
10-4340-49300	LICENSE & TITLE FEES	100.00	250.00	100.00
10-4340-49500	SAFETY	22,000.00	23,500.00	22,000.00
10-4340-49900	MISCELLANEOUS	8,000.00	21,500.00	8,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		69,400.00	84,000.00	66,900.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4340-50000	CAPITAL EXPENSE	90,000.00	17,500.00	17,500.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	20,000.00	35,000.00	20,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		110,000.00	52,500.00	37,500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	0.00	5,000.00	5,000.00
10-4340-67900	DRUG & ALCOHOL TESTING/MEDICAL	500.00	500.00	500.00
10-4340-67902	BACKGROUND/CREDIT REPORT FEES	0.00	250.00	0.00
10-4340-68600	FIRE SAFETY EDUCATION	4,000.00	5,000.00	5,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		4,500.00	10,750.00	10,500.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
ExpCategory: 700 - Debt Service				
10-4340-73500	BANK LOAN PRINCIPAL	90,642.00	0.00	0.00
10-4340-74500	BANK LOAN INTEREST	12,033.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		102,675.00	0.00	0.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4340-99100	CONTINGENCY	1,160.00	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		1,160.00	0.00	0.00
Total Department: 4340 - Fire:		4,163,950.00	5,030,750.00	4,871,910.00
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	137,000.00	170,000.00	170,000.00
10-4510-12300	OVERTIME	500.00	0.00	0.00
10-4510-12600	PART-TIME SALARIES	28,000.00	23,000.00	23,000.00
10-4510-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		166,700.00	194,200.00	194,200.00
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	10,750.00	15,000.00	15,000.00
10-4510-18200	RETIREMENT	14,000.00	23,600.00	23,600.00
10-4510-18300	HEALTH INSURANCE	21,000.00	24,000.00	24,000.00
10-4510-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4510-18600	WORKER'S COMP INS	2,900.00	5,000.00	5,000.00
10-4510-18700	DENTAL INSURANCE	1,600.00	2,000.00	2,000.00
Total ExpCategory: 150 - Employee Benefits:		50,450.00	69,800.00	69,800.00
ExpCategory: 190 - Professional Services				
10-4510-19900	CONSULTING FEES/CONTRACTED SERVICES	2,000.00	500.00	1,000.00
Total ExpCategory: 190 - Professional Services:		2,000.00	500.00	1,000.00
ExpCategory: 200 - Supplies & Materials				
10-4510-20000	SUPPLIES	2,000.00	2,500.00	2,000.00
10-4510-20001	CUSTODIAL SUPPLIES	0.00	500.00	0.00
10-4510-21200	UNIFORMS	200.00	800.00	600.00
10-4510-21300	PERSONAL PROTECTIVE EQUIP (PPE)	200.00	200.00	200.00
10-4510-25100	GAS & OIL	1,250.00	1,800.00	1,300.00
10-4510-26000	OFFICE	1,000.00	750.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		4,650.00	6,550.00	5,100.00
ExpCategory: 300 - Current Obligations & Services				
10-4510-32300	SECURITY SERVICES	400.00	400.00	400.00
10-4510-33100	ELECTRICITY	6,500.00	6,500.00	8,500.00
10-4510-33400	NATURAL GAS	15,000.00	14,000.00	13,000.00
10-4510-35000	REPAIR PARTS & MATERIALS	500.00	500.00	500.00
10-4510-35100	BUILDING MAINTENANCE	5,000.00	4,000.00	4,000.00
10-4510-35200	EQUIPMENT REPAIRS	0.00	500.00	500.00
10-4510-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	500.00	500.00
10-4510-37101	COUNTY SOLID WASTE FEES	50.00	60.00	60.00
10-4510-39500	TRAINING/TRAVEL	2,000.00	2,000.00	2,000.00
Total ExpCategory: 300 - Current Obligations & Services:		29,950.00	28,460.00	29,460.00
ExpCategory: 400 - Fixed Charges & Services				
10-4510-43900	EQUIPMENT RENTAL/LEASE	2,000.00	2,000.00	2,000.00
10-4510-44000	COMPUTER EXPENSE/MAINTENANCE	2,000.00	1,500.00	2,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-172,755.00	-202,725.00	-202,725.00
10-4510-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	800.00	1,000.00
10-4510-49300	LICENSE & TITLE FEES	0.00	50.00	100.00
10-4510-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4510-49900	MISCELLANEOUS	500.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-166,255.00	-196,875.00	-196,125.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4510-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,200.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,500.00	1,200.00	1,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-4510-99100	CONTINGENCY	0.00	3,000.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	3,000.00	0.00
Total Department: 4510 - Public Works Administration:		88,995.00	106,835.00	104,435.00
Department: 4520 - Street and Maintenance				
ExpCategory: 100 - Salaries & Wages				
10-4520-12100	SALARIES	445,000.00	477,000.00	477,000.00
10-4520-12300	OVERTIME	27,000.00	25,000.00	25,000.00
10-4520-12601	PART-TIME SEASONAL	21,600.00	21,000.00	21,000.00
10-4520-13000	INSURANCE STIPEND	6,600.00	6,600.00	6,600.00
Total ExpCategory: 100 - Salaries & Wages:		500,200.00	529,600.00	529,600.00
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	35,000.00	40,000.00	40,000.00
10-4520-18200	RETIREMENT	59,000.00	66,000.00	66,000.00
10-4520-18300	HEALTH INSURANCE	105,000.00	100,000.00	100,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	100,000.00	80,000.00	80,000.00
10-4520-18400	LIFE INSURANCE	800.00	800.00	800.00
10-4520-18600	WORKER'S COMP INS	25,300.00	25,000.00	25,000.00
10-4520-18700	DENTAL INSURANCE	6,600.00	5,600.00	5,600.00
Total ExpCategory: 150 - Employee Benefits:		331,700.00	317,400.00	317,400.00
ExpCategory: 190 - Professional Services				
10-4520-19900	CONSULTING FEES/CONTRACTED SERVICES	1,000.00	750.00	1,000.00
Total ExpCategory: 190 - Professional Services:		1,000.00	750.00	1,000.00
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	15,000.00	20,000.00	15,000.00
10-4520-20001	CUSTODIAL SUPPLIES	4,000.00	4,000.00	4,000.00
10-4520-20100	TOOLS AND SMALL EQUIPMENT	0.00	5,000.00	0.00
10-4520-21200	UNIFORMS	4,500.00	7,000.00	4,500.00
10-4520-21300	PERSONAL PROTECTIVE EQUIP (PPE)	3,000.00	1,300.00	1,500.00
10-4520-25100	GAS & OIL	32,000.00	35,000.00	32,000.00
Total ExpCategory: 200 - Supplies & Materials:		58,500.00	72,300.00	57,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4520-33100	ELECTRICITY	8,000.00	8,000.00	8,000.00
10-4520-33400	NATURAL GAS	7,500.00	5,000.00	7,500.00
10-4520-35000	REPAIR PARTS & MATERIALS	0.00	500.00	3000.00
10-4520-35100	BUILDING MAINTENANCE	2,500.00	2,500.00	2,500.00
10-4520-35200	EQUIPMENT REPAIRS	3,000.00	4,500.00	10,000.00
10-4520-35201	VEHICLE MAINTENANCE & REPAIRS	3,000.00	2,700.00	3,000.00
10-4520-35500	RIGHT OF WAY MAINTENANCE	15,000.00	15,000.00	15,000.00
10-4520-37101	COUNTY SOLID WASTE FEES	50.00	60.00	50.00
10-4520-39500	TRAINING/TRAVEL	7,500.00	7,500.00	7,500.00
Total ExpCategory: 300 - Current Obligations & Services:		46,550.00	45,760.00	56,550.00
ExpCategory: 400 - Fixed Charges & Services				
10-4520-43900	EQUIPMENT RENTAL/LEASE	500.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-204,000.00	-217,994.00	-217,994.00
10-4520-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	750.00	750.00
10-4520-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
10-4520-49500	SAFETY	1,000.00	1,000.00	1,000.00
10-4520-49900	MISCELLANEOUS	3,000.00	1,500.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-198,000.00	-213,744.00	-212,244.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	15,000.00	153,000.00	0.00
10-4520-50100	SIDEWALK CONNECTOR PROJECT	100,000.00	100,000.00	100,000.00
10-4520-59100	RESURFACING & PATCHWORK	375,000.00	385,000.00	375,000.00
10-4520-59200	CULVERT & BRIDGE REPAIR	80,000.00	80,000.00	80,000.00
10-4520-59400	TRAFFIC MARKING & SIGNS	8,000.00	8,000.00	8,000.00
10-4520-59900	MISCELLANEOUS EQUIPMENT	6,000.00	8,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		584,000.00	734,000.00	569,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4520-67900	DRUG & ALCOHOL TESTING/MEDICAL	500.00	500.00	500.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		500.00	500.00	500.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4520-99100	CONTINGENCY	0.00	300.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	300.00	0.00
Total Department: 4520 - Street and Maintenance:		1,324,450.00	1,486,866.00	1,318,806.00
Department: 4530 - Equipment Services				
ExpCategory: 100 - Salaries & Wages				
10-4530-12100	SALARIES	114,000.00	96,000.00	96,000.00
10-4530-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4530-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		118,200.00	100,200.00	100,200.00
ExpCategory: 150 - Employee Benefits				
10-4530-18100	FICA	9,000.00	8,000.00	8,000.00
10-4530-18200	RETIREMENT	15,000.00	14,000.00	14,000.00
10-4530-18300	HEALTH INSURANCE	17,500.00	16,500.00	16,500.00
10-4530-18302	RETIREE HEALTH INSURANCE	15,500.00	35,000.00	35,000.00
10-4530-18400	LIFE INSURANCE	150.00	150.00	150.00
10-4530-18600	WORKER'S COMP INS	3,000.00	3,000.00	3,000.00
10-4530-18700	DENTAL INSURANCE	800.00	800.00	800.00
Total ExpCategory: 150 - Employee Benefits:		60,950.00	77,450.00	77,450.00
ExpCategory: 190 - Professional Services				
10-4530-19900	CONSULTING FEES/CONTRACTED SERVICES	3,000.00	4,800.00	2,000.00
Total ExpCategory: 190 - Professional Services:		3,000.00	4,800.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
10-4530-20000	SUPPLIES	2,000.00	3,000.00	3,000.00
10-4530-20001	CUSTODIAL SUPPLIES	0.00	200.00	0.00
10-4530-20100	TOOLS AND SMALL EQUIPMENT	0.00	3,000.00	3,000.00
10-4530-21200	UNIFORMS	1,500.00	1,200.00	1,500.00
10-4530-21300	PERSONAL PROTECTIVE EQUIP (PPE)	500.00	500.00	500.00
10-4530-25100	GAS & OIL	9,000.00	15,000.00	12,000.00
Total ExpCategory: 200 - Supplies & Materials:		13,000.00	22,900.00	20,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4530-33100	ELECTRICITY	4,350.00	4,350.00	4,350.00
10-4530-33400	NATURAL GAS	3,500.00	10,000.00	3,500.00
10-4530-35000	REPAIR PARTS & MATERIALS	65,000.00	75,000.00	75,000.00
10-4530-35100	BUILDING MAINTENANCE	1,000.00	500.00	1,000.00
10-4530-35200	EQUIPMENT REPAIRS	55,000.00	60,000.00	55,000.00
10-4530-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	6,000.00	6,000.00
10-4530-37101	COUNTY SOLID WASTE FEES	0.00	30.00	30.00
10-4530-39500	TRAINING/TRAVEL	0.00	500.00	500.00
Total ExpCategory: 300 - Current Obligations & Services:		134,850.00	156,380.00	145,380.00
ExpCategory: 400 - Fixed Charges & Services				
10-4530-43900	EQUIPMENT RENTAL/LEASE	600.00	200.00	500.00
10-4530-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	500.00	4,000.00
10-4530-48000	CONTRA-ADMINISTRATION	-60,100.00	-63,500.00	-63,500.00
10-4530-49100	DUES/SUBSCRIPTIONS/USER FEES	100.00	100.00	100.00
10-4530-49300	LICENSE & TITLE FEES	150.00	300.00	150.00
10-4530-49500	SAFETY	200.00	600.00	200.00
10-4530-49900	MISCELLANEOUS	1,800.00	1,800.00	1,800.00
Total ExpCategory: 400 - Fixed Charges & Services:		-57,250.00	-60,000.00	-56,750.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-50000	CAPITAL EXPENSE	5,000.00	0.00	0.00
10-4530-59900	MISCELLANEOUS EQUIPMENT	1,500.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		6,500.00	2,000.00	2,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4530-99100	CONTINGENCY	0.00	1,500.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	1,500.00	0.00
Total Department: 4530 - Equipment Services:		279,250.00	305,230.00	290,280.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	267,500.00	293,000.00	293,000.00
10-4710-12300	OVERTIME	14,000.00	13,000.00	13,000.00
10-4710-12600	PART-TIME SALARIES	22,500.00	23,000.00	23,000.00
10-4710-13000	INSURANCE STIPEND	4,200.00	4,200.00	4,200.00
Total ExpCategory: 100 - Salaries & Wages:		308,200.00	333,200.00	333,200.00
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	23,000.00	25,300.00	25,300.00
10-4710-18200	RETIREMENT	36,500.00	42,300.00	42,300.00
10-4710-18300	HEALTH INSURANCE	68,000.00	66,000.00	66,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	16,500.00	16,000.00	16,000.00
10-4710-18400	LIFE INSURANCE	600.00	500.00	500.00
10-4710-18600	WORKER'S COMP INS	17,500.00	16,000.00	16,000.00
10-4710-18700	DENTAL INSURANCE	4,500.00	4,000.00	4,000.00
10-4710-19900	CONSULTING FEES/CONTRACTED SERVICES	0.00	500.00	200.00
Total ExpCategory: 150 - Employee Benefits:		166,600.00	170,600.00	170,300.00
ExpCategory: 200 - Supplies & Materials				
10-4710-20000	SUPPLIES	3,000.00	2,500.00	2,500.00
10-4710-21200	UNIFORMS	3,000.00	3,000.00	3,000.00
10-4710-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
10-4710-25100	GAS & OIL	70,000.00	70,000.00	65,000.00
Total ExpCategory: 200 - Supplies & Materials:		78,000.00	77,500.00	72,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4710-32101	TELECOMMUNICATIONS SERVICES	3,000.00	3,000.00	1,000.00
10-4710-33100	ELECTRICITY	8,475.00	8,475.00	8,475.00
10-4710-35000	REPAIR PARTS & MATERIALS	7,500.00	7,500.00	5,000.00
10-4710-35100	BUILDING MAINTENANCE	0.00	2,500.00	2,500.00
10-4710-35200	EQUIPMENT REPAIRS	1,000.00	1,000.00	1,000.00
10-4710-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	150.00	200.00
10-4710-37000	ADVERTISING	500.00	250.00	500.00
10-4710-37100	TIPPING FEES	17,500.00	15,000.00	15,000.00
Total ExpCategory: 300 - Current Obligations & Services:		37,975.00	37,875.00	33,675.00
ExpCategory: 400 - Fixed Charges & Services				
10-4710-49100	DUES/SUBSCRIPTIONS/USER FEES	15,000.00	6,500.00	2,000.00
10-4710-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
10-4710-49500	SAFETY	500.00	500.00	500.00
10-4710-49900	MISCELLANEOUS	2,500.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		18,500.00	9,500.00	5,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4710-50000	CAPITAL EXPENSE	0.00	370,000.00	300,000.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	30,000.00	30,000.00	30,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		30,000.00	400,000.00	330,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4710-67900	DRUG & ALCOHOL TESTING/MEDICAL	0.00	250.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		0.00	250.00	0.00
10-4530-99100	CONTINGENCY	0.00	3,000.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	3,000.00	0.00
Total Department: 4710 - Solid Waste:		639,275.00	1,031,925.00	944,675.00
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	37,500.00	38,500.00	38,500.00
10-4740-13000	INSURANCE STIPEND	600.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		38,100.00	39,100.00	39,100.00
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	3,000.00	3,000.00	3,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-4740-18200	RETIREMENT	4,900.00	5,400.00	5,400.00
10-4740-18300	HEALTH INSURANCE	3,000.00	3,000.00	3,000.00
10-4740-18400	LIFE INSURANCE	100.00	100.00	100.00
10-4740-18600	WORKER'S COMP INS	575.00	575.00	575.00
10-4740-18700	DENTAL INSURANCE	130.00	130.00	130.00
Total ExpCategory: 150 - Employee Benefits:		11,705.00	12,205.00	12,205.00
ExpCategory: 190 - Professional Services				
10-4740-19900	CONSULTING FEES/CONTRACTED SERVICES	5,000.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		5000.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	1,000.00	1,000.00	1,000.00
10-4740-21200	UNIFORMS	0.00	400.00	400.00
10-4740-25100	GAS & OIL	1,250.00	1,500.00	1,500.00
Total ExpCategory: 200 - Supplies & Materials:		2,250.00	2,900.00	2,900.00
ExpCategory: 300 - Current Obligations & Services				
10-4740-32100	TELEPHONE	0.00	1,500.00	1,500.00
10-4740-32101	TELECOMMUNICATIONS SERVICES	65,000.00	99,610.00	96,000.00
10-4740-32300	SECURITY SERVICES	0.00	0.00	300.00
10-4740-32500	POSTAGE	0.00	0.00	50.00
10-4740-35200	EQUIPMENT REPAIRS	500.00	1,000.00	1,000.00
10-4740-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	0.00	0.00
10-4740-39500	TRAINING/TRAVEL	8,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		74,000.00	110,110.00	106,850.00
ExpCategory: 400 - Fixed Charges & Services				
10-4740-43900	EQUIPMENT RENTAL/LEASE	170,000.00	0.00	0.00
10-4740-44000	COMPUTER EXPENSE/MAINTENANCE	30,000.00	55,000.00	55,000.00
10-4740-44570	TECHNOLOGY SERVICES	40,000.00	82,039.00	56,000.00
10-4740-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	0.00	1,000.00
10-4740-49900	MISCELLANEOUS	200.00	0.00	200.00
Total ExpCategory: 400 - Fixed Charges & Services:		241,200.00	137,039.00	112,200.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4740-50000	CAPITAL EXPENSE	10,000.00	0.00	0.00
10-4740-59900	MISCELLANEOUS EQUIPMENT	500.00	0.00	500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		10,500.00	0.00	500.00
Total Department: 4740 - General IT Services:		382,755.00	301,354.00	273,755.00
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	126,000.00	132,000.00	132,000.00
10-4910-12300	OVERTIME	1,000.00	1,000.00	1,000.00
10-4910-12600	PART-TIME SALARIES	53,000.00	53,000.00	53,000.00
10-4910-13000	INSURANCE STIPEND	1,200.00	1,200.00	1,200.00
Total ExpCategory: 100 - Salaries & Wages:		181,200.00	187,200.00	187,200.00
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	13,500.00	14,300.00	14,300.00
10-4910-18200	RETIREMENT	16,000.00	18,400.00	18,400.00
10-4910-18300	HEALTH INSURANCE	18,000.00	16,500.00	16,500.00
10-4910-18302	RETIREE HEALTH INSURANCE	14,000.00	14,000.00	14,000.00
10-4910-18400	LIFE INSURANCE	200.00	200.00	200.00
10-4910-18600	WORKER'S COMP INS	4,500.00	4,500.00	4,500.00
10-4910-18700	DENTAL INSURANCE	1,000.00	800.00	800.00
10-4910-18900	TRAVEL ALLOWANCE	4,400.00	4,200.00	4,200.00
Total ExpCategory: 150 - Employee Benefits:		71,600.00	72,900.00	72,900.00
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	10,000.00	30,000.00	30,000.00
10-4910-19900	CONSULTING FEES/CONTRACTED SERVICES	40,000.00	40,000.00	40,000.00
Total ExpCategory: 190 - Professional Services:		50,000.00	70,000.00	70,000.00
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	1,500.00	500.00	1,500.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-4910-25100	GAS & OIL	600.00	600.00	500.00
10-4910-26000	OFFICE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		4,600.00	3,600.00	4,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4910-32500	POSTAGE	500.00	500.00	500.00
10-4910-35200	EQUIPMENT REPAIRS	500.00	500.00	500.00
10-4910-37000	ADVERTISING	600.00	2,400.00	2,000.00
10-4910-39500	TRAINING/TRAVEL	8,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		9,600.00	11,400.00	11,000.00
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	3,000.00	3,000.00	3,000.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	1,500.00	1,500.00
10-4910-48000	CONTRA-ADMINISTRATION	-16,040.00	-18,027.00	-18,027.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	3,000.00	3,000.00	3,000.00
10-4910-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4910-49900	MISCELLANEOUS	350.00	350.00	350.00
Total ExpCategory: 400 - Fixed Charges & Services:		-8,090.00	-10,077.00	-10,077.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-50000	CAPITAL EXPENSE	105,000.00	100,000.00	100,000.00
10-4910-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		106,500.00	101,500.00	101,500.00
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:		420,910.00	442,023.00	442,523.00
Department: 4930 - Business & Community Development				
ExpCategory: 100 - Salaries &				
10-4930-12100	SALARIES	75,500.00	77,000.00	77,000.00
10-4930-13000	INSURANCE STIPEND	600.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		76,100.00	77,600.00	77,600.00
ExpCategory: 150 - Employee Benefits				
10-4930-18100	FICA	5,800.00	6,000.00	6,000.00
10-4930-18200	RETIREMENT	9,800.00	10,700.00	10,700.00
10-4930-18300	HEALTH INSURANCE	8,500.00	8,200.00	8,200.00
10-4930-18400	LIFE INSURANCE	100.00	100.00	100.00
10-4930-18600	WORKER'S COMP INS	1,200.00	1,200.00	1,200.00
10-4930-18700	DENTAL INSURANCE	360.00	350.00	350.00
10-4930-18900	TRAVEL ALLOWANCE	4,200.00	4,200.00	4,200.00
Total ExpCategory: 150 - Employee Benefits:		29,960.00	30,750.00	30,750.00
ExpCategory: 190 - Professional Services				
10-4930-19900	CONSULTING FEES/CONTRACTED SERVICES	2,000.00	1,000.00	1,000.00
Total ExpCategory: 190 - Professional Services:		2,000.00	1,000.00	1,000.00
ExpCategory: 200 - Supplies & Materials				
10-4930-20000	SUPPLIES	500.00	250.00	250.00
10-4930-26000	OFFICE	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		1,000.00	750.00	750.00
ExpCategory: 300 - Current Obligations & Services				
10-4930-32101	TELECOMMUNICATIONS SERVICES	1,500.00	1,650.00	1,650.00
10-4930-32300	SECURITY SERVICES	500.00	500.00	500.00
10-4930-37101	COUNTY SOLID WASTE FEES	115.00	120.00	120.00
10-4930-39500	TRAINING/TRAVEL	1,500.00	1,000.00	1,000.00
Total ExpCategory: 300 - Current Obligations & Services:		3,615.00	3,270.00	3,270.00
ExpCategory: 400 - Fixed Charges & Services				
10-4930-43900	EQUIPMENT RENTAL/LEASE	1,400.00	2,250.00	2,250.00
10-4930-49100	DUES/SUBSCRIPTIONS/USER FEES	3,500.00	3,500.00	3,500.00
10-4930-49300	LICENSE & TITLE FEES	1,500.00	1,500.00	1,500.00
10-4930-49900	MISCELLANEOUS	450.00	0.00	0.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
Total ExpCategory: 400 - Fixed Charges & Services:		6,850.00	7,250.00	7,250.00
ExpCategory: 500 - Capital Outlay &				
10-4930-59900	MISCELLANEOUS EQUIPMENT	750.00	500.00	500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		750.00	500.00	500.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4930-68200	CENTRAL BUSINESS DEV. ENHANCEMENTS	50,000.00	0.00	0.00
10-4930-68300	PROMOTIONS/MARKETING	25,000.00	20,000.00	10,000.00
10-4930-69100	INCENTIVE GRANTS EXPENSE	25,000.00	50,000.00	50,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		100,000.00	70,000.00	60,000.00
Total Department: 4930 - Business & Community Development:		220,275.00	191,120.00	181,120.00
Department:6100 - Recreation				
ExpCategory: 100 - Salaries & Wages				
10-6100-12100	SALARIES	440,000.00	348,000.00	348,000.00
10-6100-12300	OVERTIME	10,000.00	10,000.00	10,000.00
10-6100-12600	PART-TIME SALARIES	95,000.00	95,000.00	95,000.00
10-6100-12601	PART-TIME SEASONAL	65,000.00	65,000.00	65,000.00
10-6100-13000	INSURANCE STIPEND	4,800.00	4,200.00	4,200.00
Total ExpCategory: 100 - Salaries & Wages:		614,800.00	522,200.00	522,200.00
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	50,000.00	41,000.00	41,000.00
10-6100-18200	RETIREMENT	57,000.00	50,500.00	50,500.00
10-6100-18300	HEALTH INSURANCE	72,000.00	58,000.00	58,000.00
10-6100-18302	RETIREE HEALTH INSURANCE	10,000.00	0.00	0.00
10-6100-18400	LIFE INSURANCE	550.00	500.00	500.00
10-6100-18600	WORKER'S COMP INS	17,000.00	20,000.00	20,000.00
10-6100-18700	DENTAL INSURANCE	4,000.00	3,100.00	3,100.00
Total ExpCategory: 150 - Employee Benefits:		210,550.00	173,100.00	173,100.00
ExpCategory: 190 - Professional Services				
10-6100-19900	CONSULTING FEES/CONTRACTED SERVICES	2,000.00	3,000.00	3,000.00
Total ExpCategory: 190 - Professional Services:		2,000.00	3,000.00	3,000.00
ExpCategory: 200 - Supplies & Materials				
10-6100-20000	SUPPLIES	16,000.00	15,000.00	15,000.00
10-6100-20001	CUSTODIAL SUPPLIES	7,000.00	8,000.00	8,000.00
10-6100-20100	TOOLS AND SMALL EQUIPMENT	0.00	500.00	500.00
10-6100-21200	UNIFORMS	4,000.00	4,000.00	4,000.00
10-6100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	1,750.00	1,750.00
10-6100-22000	VENDING & CONCESSIONS	15,000.00	16,500.00	16,500.00
10-6100-25100	GAS & OIL	13,000.00	11,500.00	11,500.00
10-6100-29500	SPORTS PROGRAMS	95,000.00	95,000.00	95,000.00
Total ExpCategory: 200 - Supplies & Materials:		152,000.00	152,250.00	152,250.00
ExpCategory: 300 - Current Obligations & Services				
10-6100-32300	SECURITY SERVICES	2,000.00	1,500.00	1,500.00
10-6100-33100	ELECTRICITY	48,000.00	48,000.00	48,000.00
10-6100-33800	STREET LIGHTING	10,000.00	9,000.00	10,000.00
10-6100-35000	REPAIR PARTS & MATERIALS	1,500.00	1,500.00	1,500.00
10-6100-35100	BUILDING MAINTENANCE	45,000.00	42,000.00	45,000.00
10-6100-35200	EQUIPMENT REPAIRS	3,000.00	3,000.00	3,000.00
10-6100-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	1,500.00	1,500.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	30,000.00	30,000.00	30,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-36000	VETERANS BANNER PROJECT	5,000.00	5,000.00	4,000.00
10-6100-37101	COUNTY SOLID WASTE FEES	460.00	480.00	600.00
10-6100-39500	TRAINING/TRAVEL	3,000.00	3,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		159,960.00	154,980.00	158,100.00
ExpCategory: 400 - Fixed Charges & Services				
10-6100-43900	EQUIPMENT RENTAL/LEASE	3,500.00	3,000.00	3,500.00
10-6100-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	2,500.00	2,500.00
10-6100-49100	DUES/SUBSCRIPTIONS/USER FEES	7,000.00	6,500.00	6,500.00
10-6100-49300	LICENSE & TITLE FEES	200.00	200.00	200.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
10-6100-49500	SAFETY	0.00	750.00	750.00
10-6100-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		13,700.00	15,950.00	16,450.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-6100-50000	CAPITAL EXPENSE	142,000.00	137,000.00	200,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	6,000.00	5,000.00	5,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		148,000.00	142,000.00	205,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-6100-67902	BACKGROUND/CREDIT REPORT FEES	3,600.00	3,800.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		3,600.00	3,800.00	4,000.00
10-4530-99100	CONTINGENCY	0.00	3,000.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	3,000.00	0.00
Total Department: 6100 - Recreation:		1,304,610.00	1,170,280.00	1,234,100.00
Total Fund: 10 - General Fund:		15,940,785.00	17,931,772.00	17,482,008.00

Fund: 27 - Powell Bill Fund
Department: 4550 - Powell Bill

32

ExpCategory: 500 - Capital Outlay & Equipment				
27-4550-59000	POWELL BILL-STREETS	166,300.00	167,405.00	167,405.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		166,300.00	167,405.00	167,405.00
ExpCategory: 700 - Debt Service				
27-4550-73500	BANK LOAN PRINCIPAL	35,200.00	36,185.00	36,185.00
27-4550-74500	BANK LOAN INTEREST	4,500.00	3,410.00	3,410.00
Total ExpCategory: 700 - Debt Service:		39,700.00	39,595.00	39,595.00
ExpCategory: 900 - Inventory/Interfund Transfer				
27-4550-98000	REIMBURSE-GENERAL FUND	120,000.00	120,000.00	120,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		120,000.00	120,000.00	120,000.00
Total Department: 4550 - Powell Bill:		326,000.00	327,000.00	327,000.00
Total Fund: 27 - Powell Bill Fund:		326,000.00	327,000.00	327,000.00

Fund: 61 - Water and Sewer Fund
Department: 7100 - Water Treatment

32-36

ExpCategory: 100 - Salaries & Wages				
61-7100-12100	SALARIES	570,000.00	460,000.00	460,000.00
61-7100-12300	OVERTIME	60,000.00	70,000.00	70,000.00
61-7100-12600	PART-TIME SALARIES	35,000.00	35,000.00	35,000.00
61-7100-13000	INSURANCE STIPEND	6,600.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		671,600.00	571,000.00	571,000.00
ExpCategory: 150 - Employee Benefits				
61-7100-18100	FICA	50,000.00	43,500.00	43,500.00
61-7100-18200	RETIREMENT	69,000.00	74,000.00	74,000.00
61-7100-18300	HEALTH INSURANCE	95,000.00	82,000.00	82,000.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	80,000.00	70,000.00	70,000.00
61-7100-18400	LIFE INSURANCE	750.00	650.00	650.00
61-7100-18600	WORKER'S COMP INS	9,500.00	10,000.00	10,000.00
61-7100-18700	DENTAL INSURANCE	6,200.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		340,450.00	314,650.00	314,650.00
ExpCategory: 190 - Professional Services				
61-7100-19900	CONSULTING FEES/CONTRACTED SERVICES	2,500.00	22,000.00	22,000.00
Total ExpCategory: 190 - Professional Services:		2,500.00	22,000.00	22,000.00
ExpCategory: 200 - Supplies & Materials				
61-7100-20000	SUPPLIES	15,000.00	15,000.00	15,000.00
61-7100-20001	CUSTODIAL SUPPLIES	5,000.00	3,000.00	3,000.00
61-7100-20100	TOOLS AND SMALL EQUIPMENT	0.00	5,000.00	5,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
61-7100-20300	CHEMICALS	200,000.00	235,000.00	235,000.00
61-7100-21200	UNIFORMS	5,000.00	5,000.00	5,000.00
61-7100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,500.00	2500.00	2,500.00
61-7100-25100	GAS & OIL	3,600.00	4,500.00	4,500.00
61-7100-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		233,100.00	272,000.00	272,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7100-32100	TELEPHONE	17,500.00	17,500.00	17,500.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	2,000.00	2,000.00	2,000.00
61-7100-32500	POSTAGE	2,000.00	2,000.00	2,000.00
61-7100-33100	ELECTRICITY	255,000.00	255,000.00	255,000.00
61-7100-33200	GENERATOR FUEL	20,000.00	20,000.00	20,000.00
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	23,000.00	23,000.00	23,000.00
61-7100-35000	REPAIR PARTS & MATERIALS	5,000.00	5,000.00	5,000.00
61-7100-35100	BUILDING MAINTENANCE	15,000.00	15,000.00	15,000.00
61-7100-35101	GROUPS MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7100-35200	EQUIPMENT REPAIRS	40,000.00	40,000.00	40,000.00
61-7100-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	2,000.00	2,000.00
61-7100-37101	COUNTY SOLID WASTE FEES	150.00	150.00	150.00
61-7100-39500	TRAINING/TRAVEL	4,000.00	4,000.00	4,000.00
61-7100-39600	CHEMICAL ANALYSIS	14,000.00	14,000.00	14,000.00
Total ExpCategory: 300 - Current Obligations & Services:		404,650.00	404,650.00	404,650.00
ExpCategory: 400 - Fixed Charges & Services				
61-7100-43900	EQUIPMENT RENTAL/LEASE	2,500.00	2,500.00	2,500.00
61-7100-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	1500.00	1,500.00
61-7100-44570	TECHNOLOGY SERVICES	3,000.00	3,000.00	3,000.00
61-7100-49100	DUES/SUBSCRIPTIONS/USER FEES	12,000.00	12,000.00	12,000.00
61-7100-49500	SAFETY	2,200.00	5,000.00	5,000.00
61-7100-49900	MISCELLANEOUS	2,500.00	2,500.00	2,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		23,700.00	26,500.00	26,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	290,000.00	167,000.00	167,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	14,000.00	14,000.00	14,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		304,000.00	181,000.00	181,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7100-62900	WATER SERVICE CONTRACT	185,000.00	185,000.00	185,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		185,000.00	185,000.00	185,000.00
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	10,000.00	100,000.00	100,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		10,000.00	100,000.00	100,000.00
Total Department: 7100 - Water Treatment:		2,190,000.00	2,091,800.00	2,091,800.00
Department: 7110 - Distribution & Collection				
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	695,000.00	770,000.00	770,000.00
61-7110-12300	OVERTIME	60,000.00	65,000.00	65,000.00
61-7110-13000	INSURANCE STIPEND	8,400.00	8,100.00	8,100.00
Total ExpCategory: 100 - Salaries & Wages:		763,400.00	843,100.00	843,100.00
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	57,000.00	64,000.00	64,000.00
61-7110-18200	RETIREMENT	95,500.00	116,000.00	116,000.00
61-7110-18300	HEALTH INSURANCE	128,000.00	123,000.00	123,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	35,000.00	33,000.00	33,000.00
61-7110-18400	LIFE INSURANCE	1,000.00	950.00	950.00
61-7110-18600	WORKER'S COMP INS	15,000.00	15,000.00	15,000.00
61-7110-18700	DENTAL INSURANCE	7,500.00	7,500.00	7,500.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
61-7110-18900	TRAVEL ALLOWANCE	2,500.00	2,400.00	2,400.00
Total ExpCategory: 150 - Employee Benefits:		376,500.00	396,850.00	396,850.00
ExpCategory: 190 - Professional Services				
61-7110-19900	CONSULTING FEES/CONTRACTED SERVICES	15,000.00	15,000.00	15,000.00
Total ExpCategory: 190 - Professional Services:		15,000.00	15,000.00	15,000.00
ExpCategory: 200 - Supplies & Materials				
61-7110-20000	SUPPLIES	300,000.00	400,000.00	400,000.00
61-7110-21200	UNIFORMS	5,000.00	5,000.00	5,000.00
61-7110-21300	PERSONAL PROTECTIVE EQUIP (PPE)	3,000.00	3,000.00	3,000.00
61-7110-25100	GAS & OIL	32,000.00	32,000.00	32,000.00
Total ExpCategory: 200 - Supplies & Materials:		340,000.00	440,000.00	440,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7110-32100	TELEPHONE	25,000.00	25,000.00	25,000.00
61-7110-32500	POSTAGE	25,000.00	25,000.00	25,000.00
61-7110-33100	ELECTRICITY	20,000.00	20,000.00	20,000.00
61-7110-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	25,000.00	25,000.00	25,000.00
61-7110-35000	REPAIR PARTS & MATERIALS	5,000.00	5,000.00	5,000.00
61-7110-35100	BUILDING MAINTENANCE	1,000.00	1,000.00	1,000.00
61-7110-35200	EQUIPMENT REPAIRS	50,000.00	50,000.00	50,000.00
61-7110-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	6,000.00	6,000.00
61-7110-37101	COUNTY SOLID WASTE FEES	200.00	200.00	200.00
61-7110-39000	METER TESTING	1,000.00	1,000.00	1,000.00
61-7110-39500	TRAINING/TRAVEL	6,000.00	10,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		164,200.00	168,200.00	168,200.00
ExpCategory: 400 - Fixed Charges & Services				
61-7110-44000	COMPUTER EXPENSE/MAINTENANCE	2,500.00	2,500.00	2,500.00
61-7110-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7110-49100	DUES/SUBSCRIPTIONS/USER FEES	5,000.00	5,000.00	5,000.00
61-7110-49300	LICENSE & TITLE FEES	4,000.00	4,000.00	4,000.00
61-7110-49500	SAFETY	1,000.00	1,000.00	1,000.00
61-7110-49900	MISCELLANEOUS	6,000.00	6,000.00	6,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		20,500.00	20,500.00	20,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7110-50000	CAPITAL EXPENSE	351,000.00	510,000.00	510,000.00
61-7110-59600	SYSTEM MAINTENANCE	130,000.00	130,000.00	130,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	18,000.00	18,000.00	18,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		499,000.00	658,000.00	658,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7110-62900	WATER SERVICE CONTRACT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		1,000.00	1,000.00	1,000.00
ExpCategory: 700 - Debt Service				
61-7110-73100	ENTERPRISE VEHICLES LEASE	43,000.00	43,000.00	43,000.00
Total ExpCategory: 700 - Debt Service:		43,000.00	43,000.00	43,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7110-99100	CONTINGENCY	10,000.00	100,000.00	100,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		10,000.00	100,000.00	100,000.00
Total Department: 7110 - Distribution & Collection:		2,232,600.00	2,685,650.00	2,685,650.00
Department: 7120 - Wastewater Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7120-12100	SALARIES	480,000.00	502,000.00	502,000.00
61-7120-12300	OVERTIME	70,000.00	75,000.00	75,000.00
61-7120-13000	INSURANCE STIPEND	5,400.00	5,400.00	5,400.00
Total ExpCategory: 100 - Salaries & Wages:		555,400.00	582,400.00	582,400.00
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	40,000.00	44,200.00	44,200.00
61-7120-18200	RETIREMENT	70,000.00	80,000.00	80,000.00
61-7120-18300	HEALTH INSURANCE	84,000.00	80,000.00	80,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	75,000.00	16,000.00	16,000.00
61-7120-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7120-18600	WORKER'S COMP INS	12,000.00	10,000.00	10,000.00
61-7120-18700	DENTAL INSURANCE	4,700.00	4,500.00	4,500.00
Total ExpCategory: 150 - Employee Benefits:		311,400.00	260,400.00	260,400.00
ExpCategory: 190 - Professional Services				
61-7120-19200	LEGAL	0.00	500.00	500.00
61-7120-19900	CONSULTING FEES/CONTRACTED SERVICES	2,000.00	1,000.00	1,000.00
Total ExpCategory: 190 - Professional Services:		2,000.00	1,500.00	1,500.00
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	18,000.00	23,000.00	23,000.00
61-7120-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7120-20300	CHEMICALS	80,000.00	100,000.00	100,000.00
61-7120-21200	UNIFORMS	4,000.00	4,000.00	4,000.00
61-7120-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	2,000.00	2,000.00
61-7120-25100	GAS & OIL	5,000.00	6,500.00	6,500.00
61-7120-26000	OFFICE	1,000.00	1,000.00	1,000.00
61-7120-29800	HEAT EXCHANGER FUEL OIL	500.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		112,500.00	139,000.00	139,000.00
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	4,000.00	4,000.00	4,000.00
61-7120-33400	NATURAL GAS	1,000.00	1,000.00	1,000.00
61-7120-35000	REPAIR PARTS & MATERIALS	10,000.00	10,000.00	10,000.00
61-7120-35100	BUILDING MAINTENANCE	15,000.00	15,000.00	15,000.00
61-7120-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7120-35200	EQUIPMENT REPAIRS	60,000.00	75,000.00	75,000.00
61-7120-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	2,000.00	2,000.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
61-7120-39500	TRAINING/TRAVEL	4,000.00	4,000.00	4,000.00
61-7120-39600	CHEMICAL ANALYSIS	21,000.00	21,000.00	21,000.00
61-7120-39700	SLUDGE REMOVAL	225,000.00	225,000.00	225,000.00
Total ExpCategory: 300 - Current Obligations & Services:		642,415.00	657,415.00	657,415.00
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,500.00	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	10,000.00	10,000.00	10,000.00
61-7120-49900	MISCELLANEOUS	3,500.00	3,500.00	3,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		17,000.00	17,000.00	17,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7120-50000	CAPITAL EXPENSE	302,500.00	135,000.00	135,000.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	10,000.00	13,000.00	13,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		312,500.00	148,000.00	148,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
61-7120-62900	WATER SERVICE CONTRACT	20,000.00	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		20,000.00	20,000.00	20,000.00
ExpCategory: 700 - Debt Service				
61-7120-73100	ENTERPRISE VEHICLES LEASE	20,000.00	20,000.00	20,000.00
Total ExpCategory: 700 - Debt Service:		20,000.00	20,000.00	20,000.00
ExpCategory: 900 -				
61-7120-99100	CONTINGENCY	6,645.00	100,874.00	100,874.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		6,645.00	100,874.00	100,874.00
Total Department: 7120 - Wastewater Treatment:		1,999,860.00	1,946,589.00	1,946,589.00

Department: 7130 - Water/Sewer Intangibles

ExpCategory: 150 - Employee Benefits



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
61-7130-19300	HEALTH ADMIN COST	10,000.00	10,000.00	10,000.00
Total ExpCategory: 150 - Employee Benefits:		10,000.00	10,000.00	10,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7130-39800	ONLINE PAYMENTS FEE	15,000.00	0.00	0.00
61-7130-39801	E-CHECK PAYMENT FEES	725.00	700.00	700.00
61-7130-39900	CREDIT CARD EXPENSE	94,500.00	90,000.00	90,000.00
Total ExpCategory: 300 - Current Obligations & Services:		110,225.00	90,700.00	90,700.00
ExpCategory: 400 - Fixed Charges & Services				
61-7130-44000	COMPUTER EXPENSE/MAINTENANCE	0.00	30,000.00	30,000.00
61-7130-45000	PROPERTY & CASUALTY INS	80,000.00	85,000.00	85,000.00
61-7130-45001	CLAIMS-PROPERTY & CASUALTY	0.00	10,000.00	10,000.00
61-7130-49200	BAD DEBT EXPENSE	70,000.00	70,000.00	70,000.00
61-7130-49800	ENTERPRISE ADMINISTRATION	769,822.00	856,779.00	856,779.00
61-7130-49900	MISCELLANEOUS	400.00	400.00	400.00
Total ExpCategory: 400 - Fixed Charges & Services:		920,222.00	1,052,179.00	1,052,179.00
ExpCategory: 700 - Debt Service				
61-7130-71400	SMART METER LOAN	352,269.00	374,100.00	374,100.00
61-7130-72400	SMART METER INTEREST	44,852.00	23,100.00	23,100.00
61-7130-73500	BANK LOAN PRINCIPAL	19,700.00	38,900.00	38,900.00
61-7130-74500	BANK LOAN INTEREST	4,000.00	12,700.00	12,700.00
Total ExpCategory: 700 - Debt Service:		420,821.00	448,800.00	448,800.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7130-98001	PSC PROJECT	0.00	284,000.00	284,000.00
61-7130-98500	PILOT EXPENSE	389,222.00	373,782.00	373,782.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		389,222.00	657,782.00	657,782.00
Total Department: 7130 - Water/Sewer Intangibles:		1,850,490.00	2,259,461.00	2,259,461.00
Total Fund: 61 - Water and Sewer Fund:		8,272,950.00	8,983,500.00	8,983,500.00

Fund: 63 - Electric Fund
Department: 7200 - Electric

36-37

ExpCategory: 100 - Salaries & Wages				
63-7200-12100	SALARIES	605,000.00	652,500.00	652,500.00
63-7200-12300	OVERTIME	35,000.00	35,000.00	35,000.00
63-7200-12600	PART-TIME SALARIES	25,000.00	26,000.00	26,000.00
63-7200-13000	INSURANCE STIPEND	6,000.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		671,000.00	719,500.00	719,500.00
ExpCategory: 150 - Employee Benefits				
63-7200-18100	FICA	50,000.00	55,000.00	55,000.00
63-7200-18200	RETIREMENT	80,000.00	95,000.00	95,000.00
63-7200-18300	HEALTH INSURANCE	95,000.00	93,000.00	93,000.00
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	6,000.00	6,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	25,000.00	17,000.00	17,000.00
63-7200-18400	LIFE INSURANCE	700.00	700.00	700.00
63-7200-18600	WORKER'S COMP INS	15,000.00	20,000.00	20,000.00
63-7200-18700	DENTAL INSURANCE	5,500.00	5,500.00	5,500.00
63-7200-18900	TRAVEL ALLOWANCE	2,500.00	2,500.00	2,500.00
63-7200-19300	HEALTH ADMIN COST	4,500.00	4,000.00	4,000.00
Total ExpCategory: 150 - Employee Benefits:		284,200.00	298,700.00	298,700.00
ExpCategory: 190 - Professional Services				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONSULTING FEES/CONTRACTED SERVICES	20,000.00	100,000.00	100,000.00
Total ExpCategory: 190 - Professional Services:		21,000.00	101,000.00	101,000.00
ExpCategory: 200 - Supplies & Materials				
63-7200-20000	SUPPLIES	120,000.00	120,000.00	120,000.00
63-7200-20100	TOOLS AND SMALL EQUIPMENT	0.00	2,000.00	2,000.00
63-7200-21200	UNIFORMS	9,000.00	9,000.00	9,000.00
63-7200-21300	PERSONAL PROTECTIVE EQUIP (PPE)	4,000.00	4,000.00	4,000.00
63-7200-25100	GAS & OIL	12,000.00	12,000.00	12,000.00
Total ExpCategory: 200 - Supplies & Materials:		145,000.00	147,000.00	147,000.00



Proposed Budget Expenses
For Fiscal: 2024-2025 FYE 06/30/2025

Account Number	Account Name	2023-2024 Approved	2024-2025 Dept Req	2024-2025 Mgr Rec
ExpCategory: 300 - Current Obligations & Services				
63-7200-32100	TELEPHONE	22,000.00	22,000.00	22,000.00
63-7200-32500	POSTAGE	11,000.00	11,000.00	11,000.00
63-7200-33000	POWER SECURE EXPENSES	70,000.00	70,000.00	70,000.00
63-7200-33100	ELECTRICITY	4,500,000.00	4,000,000.00	4,000,000.00
63-7200-33300	ELECTRICITY-REPS CHARGES	60,000.00	60,000.00	60,000.00
63-7200-33400	NATURAL GAS	4,500.00	4,500.00	4,500.00
63-7200-33700	SALES TAX DISTRIBUTION	35,000.00	35,000.00	35,000.00
63-7200-33800	STREET LIGHTING	95,000.00	110,000.00	110,000.00
63-7200-35000	REPAIR PARTS & MATERIALS	5,000.00	5,000.00	5,000.00
63-7200-35100	BUILDING MAINTENANCE	15,000.00	10,000.00	10,000.00
63-7200-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
63-7200-35200	EQUIPMENT REPAIRS	20,000.00	20,000.00	20,000.00
63-7200-35201	VEHICLE MAINTENANCE & REPAIRS	1,000.00	1,000.00	1,000.00
63-7200-37101	COUNTY SOLID WASTE FEES	100.00	100.00	100.00
63-7200-39000	METER TESTING	5,000.00	3,000.00	3,000.00
63-7200-39500	TRAINING/TRAVEL	10,000.00	10,000.00	10,000.00
63-7200-39801	E-CHECK PAYMENT FEES	1,000.00	1,000.00	1,000.00
63-7200-39900	CREDIT CARD EXPENSE	65,000.00	95,000.00	95,000.00
Total ExpCategory: 300 - Current Obligations & Services:		4,924,600.00	4,462,600.00	4,462,600.00
ExpCategory: 400 - Fixed Charges & Services				
63-7200-43900	EQUIPMENT RENTAL/LEASE	5,000.00	5,000.00	5,000.00
63-7200-44000	COMPUTER EXPENSE/MAINTENANCE	20,000.00	35,000.00	35,000.00
63-7200-44570	TECHNOLOGY SERVICES	6,000.00	6,000.00	6,000.00
63-7200-45000	PROPERTY & CASUALTY INS	40,000.00	45,000.00	45,000.00
63-7200-48900	ELECTRICITIES DUES	12,000.00	15,000.00	15,000.00
63-7200-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00
63-7200-49200	BAD DEBT EXPENSE	60,000.00	60,000.00	60,000.00
63-7200-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
63-7200-49500	SAFETY	0.00	1000.00	1000.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	1,000.00	1,000.00	1,000.00
63-7200-49800	ENTERPRISE ADMINISTRATION	655,774.00	729,848.00	729,848.00
63-7200-49900	MISCELLANEOUS	15,000.00	15,000.00	15,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		815,774.00	913,848.00	913,848.00
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	460,000.00	300,000.00	300,000.00
63-7200-59600	SYSTEM MAINTENANCE	300,000.00	350,000.00	350,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	13,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		773,000.00	665,000.00	665,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATES STABILIZ	25,000.00	25,000.00	25,000.00
63-7200-69100	INCENTIVE GRANTS EXPENSE	100,000.00	150,000.00	150,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		125,000.00	175,000.00	175,000.00
ExpCategory: 700 - Debt Service				
63-7200-73100	ENTERPRISE VEHICLES LEASE	6,000.00	20,000.00	20,000.00
Total ExpCategory: 700 - Debt Service:		6,000.00	20,000.00	20,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
63-7200-98500	PILOT EXPENSE	30,465.00	34,476.00	34,476.00
63-7200-99100	CONTINGENCY	126,690.00	340,301.00	340,301.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		157,155.00	374,777.00	374,777.00
Total Department: 7200 - Electric:		7,922,729.00	7,877,425.00	7,877,425.00
Total Fund: 63 - Electric Fund:		7,922,729.00	7,877,425.00	7,877,425.00
Report Total:		32,462,464.00	35,119,697.00	34,669,933.00

2024-25 Capital Outlay

General Fund:

I. City Manager/Clerk	\$0
II. Human Resources	\$0
III. Finance	\$0
IV. General Expense	
City Hall Improvements	\$200,000
Placer AI	\$16,000
Records Retention	\$20,000
V. Police	
Electronic Key Box	\$13,000
Drug/Tracking K9	\$8,500
Drone Kit	\$12,000
VI. Fire	
L1 Bumper	\$17,500
VII. Public Works	\$0
VIII. Street	\$0
IX. Equipment Services	\$0
X. Solid Waste	
Automated Leaf Truck	\$300,000
XI. Planning	
CMAQ Grant Match	\$100,000
XII. I.T. Department	\$0
XIII. Parks & Recreation	
Gym Scoreboard	\$10,000
Automated Gate	\$15,000
Sign Crane and Driver	\$17,000
Pickleball Courts	\$30,000
Paint inside of Gym	\$28,000
Playground at Betty Ross Park	\$100,000
General Fund Capital Total	<hr/> \$887,000

Water & Sewer Fund:

I. Water Treatment Plant	
HVAC Unit	\$30,000
#2 Pump	\$20,000
Turbidity Meters	\$22,000
Actuators	\$55,000
Parking Lot Repair	\$40,000
II. Distribution & Collection	
Indian Creek Gravity Line	\$200,000
Jennings St. Sewer Line	\$60,000
Hwy 27 Liftstation Panel	\$50,000
S. Cedar Sewer	\$150,000
Manhole Rehab	\$50,000
III. Wastewater Treatment Plant	
Digester #3 Piping	\$75,000
SCADA upgrades	\$30,000
Mower	\$30,000
Water & Sewer Fund Capital Total	\$812,000

Electric Fund:

I. Electric Department	
Substation	\$150,000
Transformers	\$150,000
Electric Fund Capital Total	\$300,000

Total Capital for FY2425	\$1,999,000
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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.

****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 taxpayers who pay prior to September of each year.
- **Electric Current/Municipal Operations:** To record the cost of electric energy used by municipal operations.
- **Electric Utility:** To record revenue on the retail sale of electric energy.
- **Enterprise Administration:** Funds paid to reimburse another fund based on the actual cost of providing services.
- **Enterprise Fund:** A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. It is financed primarily from charges to users for services provided. Included in this category are the water and sewer and electric funds.
- **FICA:** The Social Security and Medicare tax governed by Social Security Administration which is paid by the City based on a percentage of employees' wages.
- **Fire Department Fees:** Revenue derived by fee schedule for burning permits, construction, service and inspections, etc.
- **Franchise Tax:** State shared revenues. Collected by the North Carolina Department of Revenue and returned to municipal governments as authorized by the General Assembly.
- **General Fund:** Is a type of government 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.

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

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

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

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

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

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

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

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

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

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

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

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

****Retirement:** The City's contribution to N.C. Local Governmental Employees' Retirement System that is based on a percentage of Employee's 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 year bonus.

****Sale of Property/Capital Assets:** To record the revenue derived from the sale of surplus property.

****Sale of Recyclables:** A portion of the funds collected from the sale of materials collected through the City's contractual recycling program.

**** Sewer Utility:** To record the user fees for the sale of sewer services.

****Special Revenue Fund:** A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

****SRO Reimbursement:** The acronym used for School Resource Officer.

****Telephone:** Department monthly billing for re-occurring telephone charges, including long distance, ethernet charges, credit card, cellular phone, and pro-rated lease or lease/purchase fees.

****Training and Business Expense:** Department expense for training, travel, mileage, and other business expenses authorized by the Personnel Policy.

****Utility Receivables:** Revenues collected on bad debt from outside sources.

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

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

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