

Lincolnton NC

Near the City. Near the Mountains. Near Perfect.

**The
Municipal
Capital and Operating
Budget**

Fiscal Year

2025-26

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



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 1, 2025

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 2025-26. The budget comprises six major funds, totaling \$39,186,525.00. I would like to thank the Mayor and Council, as well as the entire management team and staff members, who worked diligently to compile this budget. Following the direction provided by the City Council at our April Budget Retreat, we developed a budget that meets our day-to-day needs while also allocating funds for essential 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, the general public can submit comments and questions regarding the proposed budget. The City Council may hold as many budget work sessions as it chooses, leading up to the adoption deadline of June 30, 2024.

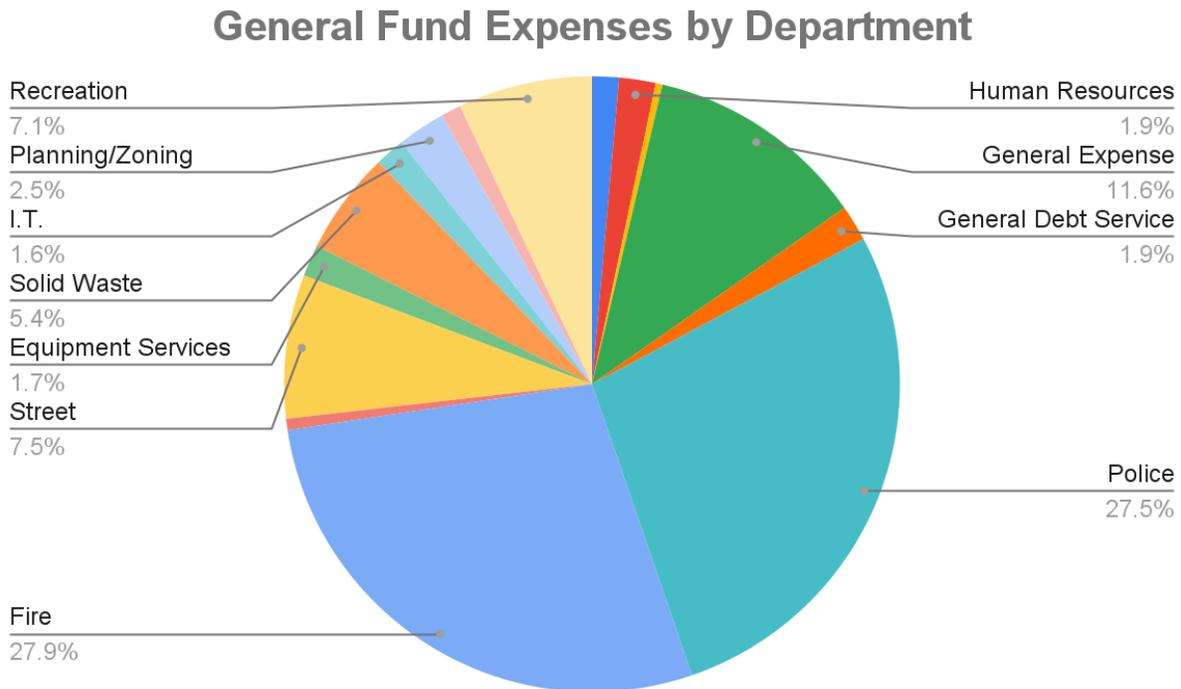
GENERAL FUND

The proposed General Fund budget is \$19,665,458. 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 encompasses most city services, including public safety, solid waste, street maintenance, finance, planning and zoning, recreation, business and community development, information technology, human resources, and the city manager's office.

Revenues continue to remain strong in the General Fund. The Lincoln County Tax Department is projecting a 2.46% increase in property tax valuations. Additionally, our Local Sales Tax has continued to increase annually and is projected to reach \$5,300,000. We also project a

significant amount of funding from the interest earned on our investments. Most of the other revenues are projected to be at least within last year's levels. It is worth noting that we have continued to be conservative in our revenue predictions for the next fiscal year. As most would agree, the future of our economy is anyone's guess. By being conservative with our projections, we are hedging against a sharp decline in revenues. The economic uncertainty is made easier by the fact that we have a healthy fund balance of \$11,490,337.

Some additional costs in this year's General Fund budget include pay and class study, capital expenditures, and the hiring of staff for the Information Technology Department. The pay and class study included personnel from the Public Works and Utilities Departments. Also, we have included several capital projects in the General Fund budget. Some of these projects include building upgrades for City Hall, a new automated garbage truck for the solid waste department, building renovations at Betty Ross Park, and funding for the New Public Services Center. As in previous budgets, 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 items, we have employed a zero-based budget approach, which has resulted in reducing budget line item requests by over \$450,000.

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 created by the City Council has full authority to appropriate funds as it sees fit. All the initial enabling legislation requirements are still in effect for the Tourism Authority to comply with.

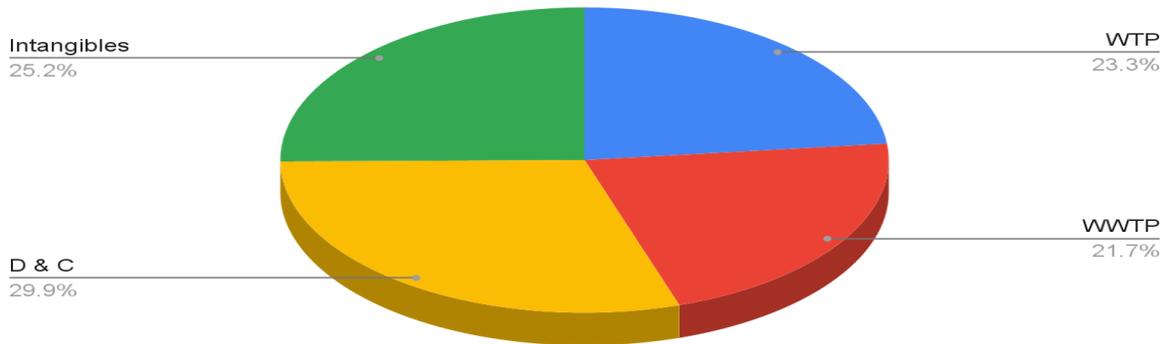
POWELL BILL FUND

The proposed Powell Bill Fund budget is \$390,000. These funds will be used to continue our traditional street repaving and repairs. The Powell Bill remains a crucial source of state revenue, enabling municipalities to address their street-related needs.

WATER AND SEWER FUND

The proposed Water and Sewer Fund budget is \$10,258,200. This fund comprises four departments: Water Treatment Plant, Distribution and Collection, Wastewater Treatment Plant, and Water & Sewer Intangibles. We have allocated over \$1,695,000 of capital to be spent in the Water and Sewer Fund. A majority of the capital allocated is for the New Public Service Center. The chart below shows the breakdown of the expenditures by department:

W&S Fund Expenditures by Department



The water and sewer rates for the majority of our residential customers will remain unchanged for FY 2025-26. We have added changes to our rate system that encourage residents and businesses to conserve water in the future. Also, we have worked hard to secure contracts with Lincoln County and Cherryville for future water wholesale purchases. There is a requirement to cover operating costs from the revenues generated by the Water and Sewer Fund. While there is

a healthy fund balance of approximately \$7.5 million, this can only be used for capital expenditures.

ELECTRIC FUND

The proposed Electric Fund budget is \$8,872,867. The fund balance as of the end of FY2023-24 is \$9,429,493 million, representing a significant increase from the previous year. As in years past, we will not be increasing rates. The management team at Electricities has done an excellent job managing the restructuring of debt, reallocating working capital, and providing members of the North Carolina Municipal Power Agency #1 (NCMPA#1) with options for stabilizing rates in the future. Our rate structure will remain competitive for years to come.

We have allocated funds for several capital purchases in the Electric Fund during the FY 2024-25. Capital expenditures will include the purchase of a new bucket truck and the construction of the New Public Service Center.

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 of \$1,575,000 for FY 2025-26.

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 reduce costs and increase efficiency in all our activities. I am incredibly proud of our staff and management team for all they do to deliver a high level of service, with a strong emphasis on customer satisfaction. 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 our community.

I extend my sincere gratitude to the City Council for their unwavering support throughout the budget development process. The collaborative roundtable discussions between Council members and staff regarding the city's future have been invaluable. This open dialogue has enabled us to identify practical solutions to the daily challenges faced by our community.

Budget Message - FY 2025-26

Moreover, this process has not only yielded answers but also revealed opportunities for cost savings for taxpayers. Through continued collaboration, we will enhance the quality of life for our citizens while securing our long-term financial stability.

In conclusion, I recommend a \$39,186,525 operating budget for FY 2025-26 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 B of the pay study, a 2% yearly compression adjustment for all employees, 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 J. Demeny – Ward One (Mayor Pro-Tempore)

Mark Johnson – Ward Two

Jill M. Tipton – Ward Three

Roby D. Jetton – Ward Four

APPOINTED OFFICIALS

CITY MANAGER:

Ritchie Haynes

CITY ATTORNEY:

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

STAFF

Scott Clark, Assistant City Manager

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

Brent Turner, Electric Operations Director

David Ramsey, Business Services Director

Chris Jones, Technology & Innovation Director

Jean Derby, Planning & Zoning 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 city government activities. He is the City's administrative head and sees that the city and state's laws 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
 Kevin Demeny, Mayor Pro-Tem
 Mark Johnson
 Roby D. Jetton
 Jill Tipton



CITY COUNCIL
 Richard Haynes
rhaynes@lincolntonnc.org
CITY CLERK
 Daphne Ingram
dingram@lincolntonnc.org
CITY ATTORNEY
 John Friguglietti

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR FISCAL YEAR 2025-2026 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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 296,830
Human Resources	296,460
Finance	64,335
General Expense	3,076,803
General Debt Service	318,861
Police	5,383,000
Fire	5,224,103
Public Works	117,994
Street	1,432,620
Equipment Services	319,825
Solid Waste	1,152,150
IT General Services	339,772
Planning/Zoning	410,655
Bus & Comm. Dev	39,120
Recreation	1,192,930
	<u>\$ 19,665,458</u>

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad Valorem Levy	\$ 7,620,000
Prior Year Taxes	40,000
Boger City Tax District	1,575,000
NC Vehicle Tax System (NCVTS)	625,000
NCVTS-License Fee	175,000
Discount on Taxes	(110,000)
Interest on Taxes	20,000
Lease/Rental Vehicle Tax	28,000
Local Sales & Use Tax	5,300,000
Pilot-Housing Authority	51,200
State Grants	250,000
Controlled Substance Tax	2,000

Firefighters Relief Fund Tax	2,000
Alcohol/Beverage Tax	50,000
Franchise Tax	830,000
Solid Waste Disposal Tax	8,000
Pilot-Water & Sewer	373,782
Pilot-Electric	34,476
Lease Revenue-Restaurant	24,000
SRO Reimbursement	395,000
Cemetery Lot Sales	40,000
Officers Fees	2,500
PD Inspection Fees	2,000
Parking Violations	1,000
Zoning Department Fees	25,000
Online Convenience Fees	1,000
Fire Department Fees	32,000
Solid Waste - Rollout Container	7,500
Rec-Admission & Concession	32,000
Rec-Registrations & Entry Fees	125,000
Rec-Sponsorships	1,500
Rec-Vending Machine Income	3,000
Rec-Rental Fees	7,500
BC&D-Event Fee	3,000
Rec-Miscellaneous Revenue	500
Interest-General Fund	350,000
Sale of Capital Assets-GF	5,000
Miscellaneous Revenue-GF	2,000
Sale of Personal Assets	3,000
ABC Revenue	110,000
Miscellaneous Other Revenue	500
Wex-Fuel Rebates	4,000
July 4th Donations/Other	13,500
Veterans Banner Project	5,000
Loan Proceeds	440,000
Revenue-SBE Principal	15,500
Reimb from Powell Bill	140,000
Appropriation from Fund Balance-GF	1,000,000
	<u>\$ 19,665,458</u>

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026 in accordance with the chart of accounts heretofore approved for the City:

Powell Bill Construction/Other	<u>\$ 390,000</u>
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SECTION 4. It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Powell Bill Allocation	\$ 375,000
Investment Income	15,000
	<u>\$ 390,000</u>

SECTION 5. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2025 and

ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the City:

Water Plant	\$ 2,270,500
Distribution & Collection	3,713,427
WasteWater Treatment Plant	2,111,915
W&S Intangibles	2,162,358
	<u>\$ 10,258,200</u>

SECTION 6. It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Investment Income	\$ 224,200
Contractor Sales Tax	-
Charges for Service - Water	3,920,000
Charges for Service - Sewer	4,690,000
Connection Charges	100,000
Other Operating Revenues	324,000
Other Financing Sources	1,000,000
	<u>\$ 10,258,200</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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the City:

Electric Fund	<u>\$ 8,872,867</u>
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SECTION 8. It is estimated that the following revenues will be available in the Electric Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Investment Income	\$ 100,000
Electric Sales	6,550,000
Electric Municipal Operations	667,875
Other Operating Revenue	554,992
Other Financing Sources	1,000,000
	<u>\$ 8,872,867</u>

SECTION 9. There is hereby levied a tax rate of fifty cents (\$.50) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2025 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 \$ 1,666,100,000 and an estimated rate of collection of 99.00%.

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

* There is hereby levied a tax rate by the County of twelve and 1/2 cents (\$.1250) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2023 for the purpose of raising the revenue listed as "Boger City Fire District Taxes" in Section 3 of this ordinance.

SECTION 10. Electric Rates - No Increase.

SECTION 11. Water & Sewer Rates - See Fee Schedule.

SECTION 12. Appropriations are authorized by fund totals. The City Manager is authorized to reallocate fund appropriations among line item objects of expenditures and revenues as necessary during the budget year.

SECTION 13. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board, Budget Officer, and Finance Director to be kept on file by them for their direction in the disbursement of funds.

TOTAL GROSS BUDGET

\$ 39,186,525

Adopted this 5th day of June, 2025

Attest:

Daphne Ingram
City Clerk

Edward L Hatley
Mayor

2025-26 CMO Recommendations/Highlights

General Fund \$19,665,458:

- No tax rate increase
- Property Tax Revenue - \$7,620,000
- Boger City Fire Tax - \$1,575,000
- Local Sales & Use Tax - \$5,300,000
- Implement Salary Study – Phase II - \$630,000 (Split between 3 major funds)
- Retirement Rate Increase – General-14.49% (4% increase); Police-16.08% (6% increase)
- Allotted \$50,000 to General Expenses for Capital
- Allotted \$80,000 to the Fire Department for Capital
- Allotted \$170,000 to the Street Department for Capital
- Allotted \$420,000 to the Solid Waste Department for Capital
- Allotted \$55,000 to the I.T. Department for Capital
- Allotted \$12,000 to the Planning & Zoning Department for Capital
- Allotted \$80,000 to the Parks & Recreation Department for Capital
- Allotted \$375,000 for Paving
- Allotted \$100,000 for Sidewalk Repair
- Allotted \$80,000 for Culvert and Bridge Repair
- Fund Balance Available \$12.1M = 70.22% (*per the FY2324 financial statements*)

Water and Sewer Fund \$10,258,200:

- Rate increase – reference FY2526 Schedule of Fees
- Allotted \$195,000 to the Water Treatment Plant Department for Capital
- Allotted \$250,000 to the Distribution and Collection Department for Capital
- Allotted \$150,000 to the Wastewater Treatment Plant Department for Capital
- Fund Balance Available \$8.6M = 99.43% (*per the FY2324 financial statements*)

Electric Fund \$8,872,867:

- No rate increase

- Allotted \$350,000 to the Electric Department for Capital
- Allotted \$350,000 to System Maintenance
- Fund Balance Available \$6.2M = 85.93% (*per the FY2324 financial statements*)

Powell Bill \$390,000:

- Paving of City Streets - \$210,416 (increase of \$43,000)
- Maintenance of City Streets - \$140,000
- Fund Balance Available \$437K (*per the FY2324 financial statements*)



Proposed Budget Revenues
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
Fund: 10 - General Fund				
10-3100-00000	AD VALOREM LEVY	7,300,000.00	7,650,000.00	7,620,000.00
10-3110-00000	PRIOR YEAR TAXES	50,000.00	40,000.00	40,000.00
10-3113-00020	BOGER CITY FIRE TAX	1,510,000.00	1,575,000.00	1,575,000.00
10-3115-00000	NC VEHICLE TAX SYSTEM (NCVTS)	540,000.00	625,000.00	625,000.00
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	30,000.00	30,000.00	28,000.00
10-3230-00000	LOCAL SALES & USE TAX	5,000,000.00	5,500,000.00	5,300,000.00
10-3311-00000	PILOT-HOUSING AUTHORITY	35,000.00	51,200.00	51,200.00
10-3317-00000	CONTROLLED SUBSTANCE TAX	4,000.00	2,000.00	2,000.00
10-3318-00000	FIREFIGHTERS RELIEF FUND TAX	2,000.00	2,000.00	2,000.00
10-3322-00000	ALCOHOL/BEVERAGE TAX	44,000.00	50,000.00	50,000.00
10-3324-00000	FRANCHISE TAX	800,000.00	850,000.00	830,000.00
10-3326-00000	SOLID WASTE DISPOSAL TAX	7,000.00	8,000.00	8,000.00
10-3330-00000	GRANTS-OTHER	5,000.00	250,000.00	250,000.00
10-3331-00000	PILOT-WATER & SEWER	373,782.00	374,316.00	373,782.00
10-3332-00000	PILOT-ELECTRIC	34,476.00	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	360,000.00	395,000.00	395,000.00
10-3340-00000	CEMETERY LOT SALES	35,000.00	40,000.00	40,000.00
10-3342-00000	OFFICERS FEES	2,500.00	2,500.00	2,500.00
10-3343-00000	PD INSPECTION FEES	2,000.00	2,000.00	2,000.00
10-3346-00000	PARKING VIOLATIONS	4,000.00	1,000.00	1,000.00
10-3352-00000	ZONING DEPARTMENT FEES	12,000.00	25,000.00	25,000.00
10-3355-00000	ONLINE CONVENIENCE FEES	0.00	1,000.00	1,000.00
10-3434-00000	FIRE DEPARTMENT FEES	25,000.00	30,000.00	30,000.00
10-3435-00000	FIRE DEPT-MISC REVENUE	0.00	2,000.00	2,000.00
10-3471-00000	SOLID WASTE ROLLOUT CONTAINER	1,500.00	7,500.00	7,500.00
10-3600-00000	REC-ADMISSION & CONCESSION	30,000.00	32,000.00	32,000.00
10-3610-00000	REC-REGISTRATION & ENTRY FEES	100,000.00	125,000.00	125,000.00
10-3610-00100	REC-SPONSORSHIPS	1,500.00	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	7,500.00	7,500.00
10-3628-00000	BC&D-EVENT FEE	3,000.00	3,000.00	3,000.00
10-3630-00000	REC-MISCELLANEOUS REVENUE	500.00	500.00	500.00
10-3830-00000	INTEREST-GENERAL FUND	252,000.00	350,000.00	350,000.00
10-3835-00000	SALE OF CAPITAL ASSETS- GF	10,000.00	5,000.00	5,000.00
10-3836-00000	MISCELLANEOUS REVENUE- GF	3,000.00	2,000.00	2,000.00
10-3836-00003	SALE OF PERSONAL ASSETS	2,000.00	3,000.00	3,000.00
10-3837-00000	ABC REVENUE	90,000.00	110,000.00	110,000.00
10-3838-00000	ABC LAW ENFORCEMENT	20,000.00	0.00	0.00
10-3840-00000	MISCELLANEOUS REVENUE-BUSINESS SERVICES	2,000.00	500.00	500.00
10-3843-00000	WEX-FUEL REBATES	3,500.00	4,000.00	4,000.00
10-3860-00000	JULY 4TH DONATIONS/OTHER	13,500.00	13,500.00	13,500.00
10-3863-00000	VETERANS BANNER PROJECT	1,000.00	5,000.00	5,000.00
10-3910-00000	ISSUANCE OF DEBT-GF	300,000.00	0.00	0.00
10-3910-00001	LOAN PROCEEDS	0.00	440,000.00	440,000.00
10-3930-00000	REVENUE-SBE PRINCIPAL	30,000.00	15,000.00	15,000.00
10-3931-00000	INTEREST-SBE	3,750.00	500.00	500.00
10-3982-00000	REIMB FROM POWELL BILL	120,000.00	140,000.00	140,000.00
10-3991-00000	APPROPRIATION FROM FUND BALANCE-GF	200,000.00	1,200,000.00	1,000,000.00
	Total Fund: 10 - General Fund:	17,482,008.00	20,117,992.00	19,665,458.00
Fund: 27 - Powell Bill Fund				
27-3316-00000	POWELL BILL ALLOCATION	325,000.00	375,000.00	375,000.00
27-3831-00000	INTEREST-POWELL BILL	2,000.00	15,000.00	15,000.00
	Total Fund: 27 - Powell Bill Fund:	327,000.00	390,000.00	390,000.00
Fund: 61 - Water and Sewer Fund				
61-3355-00000	ONLINE CONVENIENCE FEES	0.00	20,000.00	20,000.00
61-3700-00000	WATER UTILITY	3,600,000.00	3,930,000.00	3,920,000.00
61-3704-00000	WATER CONNECTION CHARGES	380,000.00	100,000.00	100,000.00



Proposed Budget Revenues
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
61-3710-00000	SEWER UTILITY	4,350,000.00	4,693,000.00	4,690,000.00
61-3714-00000	SEWER CONNECTION CHARGES	300,000.00	100,000.00	100,000.00
61-3747-00000	UTILITY RECEIVABLES	12,500.00	8,000.00	8,000.00
61-3752-00000	LATE FEE CHARGES W&S	125,000.00	130,000.00	130,000.00
61-3754-00000	RETURNED CHECK FEE WATER	500.00	500.00	500.00
61-3832-00000	INTEREST- WATER/SEWER	150,000.00	234,200.00	224,200.00
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	1,000,000.00	1,000,000.00
Total Fund: 61 - Water and Sewer Fund:		8,983,500.00	10,281,200.00	10,258,200.00
Fund: 63 - Electric Fund				
63-3237-00000	ELECTRIC CONTRACTORS SALES TAX	2,000.00	2,000.00	2,000.00
63-3355-00000	ONLINE CONVENIENCE FEES	0.00	20,000.00	20,000.00
63-3718-00000	ELECTRIC UTILITY-REPS	40,000.00	40,000.00	40,000.00
63-3719-00000	ELECTRIC UTILITY REPS-SPECIAL	600.00	0.00	0.00
63-3720-00000	ELECTRIC UTILITY	6,600,000.00	6,550,000.00	6,550,000.00
63-3726-00000	ELECTRIC CURRENT/MUNICIP OPER	667,875.00	667,875.00	667,875.00
63-3728-00000	SECURITY LIGHT CHARGE	125,000.00	125,000.00	125,000.00
63-3751-00000	DEFAULT FEES ELECTRIC	70,000.00	75,000.00	75,000.00
63-3753-00000	LATE FEE CHARGES ELECTRIC	92,500.00	90,000.00	90,000.00
63-3755-00000	RETURNED CHECK FEE ELECTRIC	200.00	200.00	200.00
63-3833-00000	INTEREST- ELECTRIC	75,000.00	100,000.00	100,000.00
63-3841-00000	RENTAL FEES	250.00	250.00	250.00
63-3847-00000	MISCELLANEOUS REVENUE- ELECTRIC	15,000.00	15,000.00	15,000.00
63-3912-00000	PROCEEDS LOAN INTEREST	31,000.00	27,821.00	27,821.00
63-3914-00000	ISSUANCE OF DEBT- ELECTRIC	158,000.00	159,721.00	159,721.00
63-3995-00000	APPROPRIATION FROM FUND BALANCE- ELECTRIC	0.00	1,000,000.00	1,000,000.00
Total Fund: 63 - Electric Fund:		7,877,425.00	8,872,867.00	8,872,867.00
Report Total:		34,669,933.00	39,662,059.00	39,186,525.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
Fund: 10 - General Fund				
Department: 4110 - City Manager/Clerk				
ExpCategory: 100 - Salaries & Wages				
10-4110-12100	SALARIES	291,250.00	337,500.00	337,500.00
10-4110-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4110-12600	PART-TIME SALARIES	15,000.00	15,000.00	15,000.00
10-4110-13000	INSURANCE STIPEND	1,998.00	2,100.00	2,100.00
Total ExpCategory: 100 - Salaries & Wages:		311,248.00	357,600.00	357,600.00
ExpCategory: 150 - Employee Benefits				
10-4110-18100	FICA	23,793.00	2,700.00	2,700.00
10-4110-18200	RETIREMENT	40,435.00	48,000.00	48,000.00
10-4110-18300	HEALTH INSURANCE	34,675.00	35,000.00	35,000.00
10-4110-18302	RETIREE HEALTH INSURANCE	18,000.00	18,000.00	18,000.00
10-4110-18400	LIFE INSURANCE	325.00	300.00	300.00
10-4110-18600	WORKER'S COMP INS	1,000.00	1,000.00	1,000.00
10-4110-18700	DENTAL INSURANCE	3,315.00	3,000.00	3,000.00
10-4110-18900	TRAVEL ALLOWANCE	9,600.00	9,700.00	9,700.00
Total ExpCategory: 150 - Employee Benefits:		131,143.00	117,700.00	117,700.00
ExpCategory: 200 - Supplies & Materials				
10-4110-20000	SUPPLIES	0.00	1,000.00	1,000.00
10-4110-26000	OFFICE	2,500.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		2,500.00	2,000.00	2,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4110-32500	POSTAGE	100.00	100.00	100.00
10-4110-34100	PRINTING	500.00	300.00	300.00
10-4110-39500	TRAINING/TRAVEL	8,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		8,600.00	8,400.00	8,400.00
ExpCategory: 400 - Fixed Charges & Services				
10-4110-43900	EQUIPMENT RENTAL/LEASE	6,000.00	5,000.00	5,000.00
10-4110-48000	CONTRA-ADMINISTRATION	-188,190.00	-200,970.00	-200,970.00
10-4110-49100	DUES/SUBSCRIPTIONS/USER FEES	4,000.00	5,000.00	5,000.00
10-4110-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4110-49900	MISCELLANEOUS	500.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-177,590.00	-189,870.00	-189,870.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4110-59900	MISCELLANEOUS EQUIPMENT	2,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		2,000.00	1,000.00	1,000.00
Total Department: 4110 - City Manager/Clerk:		277,901.00	296,830.00	296,830.00
Department: 4120 - Human Resources				
ExpCategory: 100 - Salaries & Wages				
10-4120-12100	SALARIES	238,000.00	200,000.00	200,000.00
10-4120-12300	OVERTIME	2,000.00	2,000.00	2,000.00
10-4120-13000	INSURANCE STIPEND	2,400.00	1,800.00	1,800.00
Total ExpCategory: 100 - Salaries & Wages:		242,400.00	203,800.00	203,800.00
ExpCategory: 150 - Employee Benefits				
10-4120-18100	FICA	18,500.00	15,500.00	15,500.00
10-4120-18200	RETIREMENT	33,000.00	30,000.00	30,000.00
10-4120-18300	HEALTH INSURANCE	36,500.00	29,000.00	29,000.00
10-4120-18400	LIFE INSURANCE	300.00	250.00	250.00
10-4120-18600	WORKER'S COMP INS	2,000.00	2,000.00	2,000.00
10-4120-18700	DENTAL INSURANCE	2,000.00	1,900.00	1,900.00
10-4120-18900	TRAVEL ALLOWANCE	100.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		92,400.00	78,650.00	78,650.00
ExpCategory: 190 - Professional Services				
10-4120-19800	EAP PROGRAM	4,200.00	4,400.00	4,400.00
10-4120-19900	CONTRACTED SERVICES	1,500.00	1,500.00	1,500.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
Total ExpCategory: 190 - Professional Services:		5,700.00	5,900.00	5,900.00
ExpCategory: 200 - Supplies & Materials				
10-4120-20000	SUPPLIES	0.00	1,500.00	1,500.00
10-4120-26000	OFFICE	3,000.00	3,000.00	3,000.00
Total ExpCategory: 200 - Supplies & Materials:		3,000.00	4,500.00	4,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4120-32500	POSTAGE	100.00	100.00	100.00
10-4120-34100	PRINTING	400.00	0.00	0.00
10-4120-37000	ADVERTISING	0.00	0.00	0.00
10-4120-39500	TRAINING/TRAVEL	6,000.00	6,000.00	6,000.00
Total ExpCategory: 300 - Current Obligations & Services:		6,500.00	6,100.00	6,100.00
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	25,000.00	30,000.00	30,000.00
10-4120-48000	CONTRA-ADMINISTRATION	-59,287.00	-52,240.00	-52,240.00
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:		-28,537.00	-16,490.00	-16,490.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4120-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,000.00	1,000.00	1,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4120-67900	DRUG & ALCOHOL TESTING/MEDICAL	6,000.00	6,000.00	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	2,000.00	2,000.00
10-4120-68400	EMPLOYEE RELATIONS	3,000.00	3,000.00	3,000.00
10-4120-68700	PUBLIC RELATIONS/WELLNESS	0.00	0.00	0.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		13,500.00	13,000.00	13,000.00
Total Department: 4120 - Human Resources:		335,963.00	296,460.00	296,460.00
Department: 4130 - Finance				
ExpCategory: 100 - Salaries & Wages				
10-4130-12100	SALARIES	365,000.00	372,500.00	372,500.00
10-4130-12300	OVERTIME	3,000.00	3,000.00	3,000.00
10-4130-13000	INSURANCE STIPEND	3,600.00	3,600.00	3,600.00
Total ExpCategory: 100 - Salaries & Wages:		371,600.00	379,100.00	379,100.00
ExpCategory: 150 - Employee Benefits				
10-4130-18100	FICA	28,500.00	29,000.00	29,000.00
10-4130-18200	RETIREMENT	51,000.00	55,000.00	55,000.00
10-4130-18300	HEALTH INSURANCE	52,000.00	55,000.00	55,000.00
10-4130-18302	RETIREE HEALTH INSURANCE	35,000.00	38,000.00	38,000.00
10-4130-18400	LIFE INSURANCE	450.00	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	2,800.00	4,000.00	4,000.00
Total ExpCategory: 150 - Employee Benefits:		171,350.00	183,050.00	183,050.00
ExpCategory: 190 - Professional Services				
10-4130-19900	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	0.00	200.00	200.00
10-4130-34100	PRINTING	0.00	0.00	0.00
10-4130-39500	TRAINING/TRAVEL	10,000.00	10,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		10,000.00	10,200.00	10,200.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
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	0.00	0.00	0.00
10-4130-48000	CONTRA-ADMINISTRATION	-561,555.00	-579,015.00	-579,015.00
10-4130-49100	DUES/SUBSCRIPTIONS/USER FEES	500.00	500.00	500.00
10-4130-49900	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-519,555.00	-537,015.00	-537,015.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4130-59900	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		0.00	0.00	0.00
Total Department: 4130 - Finance:		62,395.00	64,335.00	64,335.00
Department: 4280 - General Expense				
ExpCategory: 100 - Salaries & Wages				
10-4280-12700	MAYOR SALARY	8,500.00	8,500.00	8,500.00
10-4280-12900	COUNCIL SALARY	20,500.00	20,500.00	20,500.00
10-4280-13600	RETIRES ALLOWANCE	25,000.00	25,000.00	25,000.00
Total ExpCategory: 100 - Salaries & Wages:		54,000.00	54,000.00	54,000.00
ExpCategory: 150 - Employee Benefits				
10-4280-18100	FICA	2,500.00	2,500.00	2,500.00
10-4280-18500	UNEMPLOYMENT INSURANCE	7,000.00	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:		34,650.00	34,650.00	34,650.00
ExpCategory: 190 - Professional Services				
10-4280-19200	LEGAL	50,000.00	50,000.00	50,000.00
10-4280-19400	AUDITING	40,000.00	40,000.00	40,000.00
10-4280-19900	CONTRACTED SERVICES	90,000.00	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:		181,500.00	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
10-4280-20100	TOOLS AND SMALL EQUIPMENT	0.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		5,500.00	6,000.00	6,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4280-32100	TELEPHONE	150,000.00	200,000.00	200,000.00
10-4280-32101	TELECOMMUNICATIONS SERVICES	8,000.00	10,000.00	10,000.00
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	GROUNDS 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	5,000.00	3,000.00	3,000.00
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	3,000.00	3,000.00	3,000.00
10-4280-39800	ONLINE PAYMENTS FEE	0.00	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:		246,575.00	296,575.00	296,575.00
ExpCategory: 400 - Fixed Charges & Services				
10-4280-43900	EQUIPMENT RENTAL/LEASE	215,000.00	210,000.00	210,000.00
10-4280-44000	COMPUTER EXPENSE/MAINTENANCE	50,000.00	60,000.00	60,000.00
10-4280-45000	PROPERTY & CASUALTY INS	206,000.00	256,000.00	256,000.00
10-4280-48000	CONTRA-ADMINISTRATION	-275,349.00	-245,895.00	-245,895.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
10-4280-49000	LEAGUE OF MUNICIPAL DUES	12,000.00	13,500.00	13,500.00
10-4280-49100	DUES/SUBSCRIPTIONS/USER FEES	15,000.00	18,000.00	18,000.00
10-4280-49300	LICENSE & TITLE FEES	0.00	0.00	0.00
10-4280-49900	MISCELLANEOUS	10,000.00	5,000.00	5,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		232,651.00	316,605.00	316,605.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4280-50000	CAPITAL EXPENSE	236,000.00	1,100,000.00	1,050,000.00
10-4280-59900	MISCELLANEOUS EQUIPMENT	2,000.00	2,000.00	2,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		238,000.00	1,102,000.00	1,052,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4280-60600	JULY 4TH CELEB CKNG EXP	18,000.00	18,000.00	18,000.00
10-4280-60900	FEDERAL EQUITABLE CKNG EXP	0.00	12,000.00	12,000.00
10-4280-61000	CONTRIB TO 4TH JULY EXPENSE	8,500.00	8,500.00	8,500.00
10-4280-61400	CHAMBER OF COMMERCE	17,850.00	18,300.00	18,300.00
10-4280-61500	HISTORICAL ASSOCIATION	7,500.00	7,500.00	7,500.00
10-4280-61600	LEDA	71,200.00	72,700.00	72,700.00
10-4280-61700	OTHER REQUESTS	1,000.00	1,000.00	1,000.00
10-4280-61800	LINCOLN CULTURAL CENTER	40,000.00	40,000.00	40,000.00
10-4280-61900	DDA	43,800.00	50,000.00	50,000.00
10-4280-62100	HESED HOUSE OF HOPE	0.00	5,000.00	5,000.00
10-4280-62200	ELECTIONS	0.00	5,000.00	5,000.00
10-4280-63000	COMMUNITIES IN SCHOOLS	0.00	0.00	0.00
10-4280-63200	AMERICAN LEGION MEDAL HONOR	0.00	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	250,000.00	250,000.00
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	0.00	0.00	0.00
10-4280-69400	CENTRAL COMMUNICATIONS	0.00	65,000.00	65,000.00
10-4280-69500	ANIMAL CONTROL	0.00	40,000.00	40,000.00
10-4280-69600	REVERSE 911 CHARGES	0.00	10,000.00	10,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		486,850.00	652,000.00	652,000.00
ExpCategory: 700 - Debt Service				
10-4280-73100	ENTERPRISE VEHICLES LEASE	400,000.00	475,000.00	475,000.00
Total ExpCategory: 700 - Debt Service:		400,000.00	475,000.00	475,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4280-99100	CONTINGENCY	171,594.00	8,473.00	8,473.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		171,594.00	8,473.00	8,473.00
Total Department: 4280 - General Expense:		2,051,320.00	3,126,803.00	3,076,803.00
Department: 4285 - General Debt Service				
ExpCategory: 700 - Debt Service				
10-4285-73000	INTERFUND LOAN PRIN REPAY	157,500.00	159,722.00	159,722.00
10-4285-73500	BANK LOAN PRINCIPAL	116,500.00	119,953.00	119,953.00
10-4285-74000	INTERFUND LOAN INT REPAY	27,900.00	27,822.00	27,822.00
10-4285-74500	BANK LOAN INTEREST	15,200.00	11,364.00	11,364.00
10-4285-75000	DEPOT PRINCIPAL	13,400.00	0.00	0.00
10-4285-75500	DEPO INTEREST	300.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		330,800.00	318,861.00	318,861.00
Total Department: 4285 - General Debt Service:		330,800.00	318,861.00	318,861.00
Department: 4310 - Police				
ExpCategory: 100 - Salaries & Wages				
10-4310-12100	SALARIES	2,675,000.00	3,008,000.00	3,008,000.00
10-4310-12300	OVERTIME	120,000.00	140,000.00	140,000.00
10-4310-12600	PART-TIME SALARIES	55,000.00	55,000.00	55,000.00
10-4310-13000	INSURANCE STIPEND	26,000.00	27,300.00	27,300.00
10-4310-13100	SPECIAL SEPARATION ALLOWANCE	110,000.00	110,000.00	110,000.00
10-4310-13300	RETIREMENT-401(K) OFFICERS	132,000.00	158,000.00	158,000.00
Total ExpCategory: 100 - Salaries & Wages:		3,118,000.00	3,498,300.00	3,498,300.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
ExpCategory: 150 - Employee Benefits				
10-4310-18000	RETIREMENT-OFFICERS	400,000.00	508,000.00	508,000.00
10-4310-18100	FICA	225,000.00	246,000.00	246,000.00
10-4310-18200	RETIREMENT-GENERAL	18,500.00	20,000.00	20,000.00
10-4310-18300	HEALTH INSURANCE	355,000.00	390,000.00	390,000.00
10-4310-18302	RETIREE HEALTH INSURANCE	140,000.00	170,000.00	170,000.00
10-4310-18400	LIFE INSURANCE	3,000.00	3,200.00	3,200.00
10-4310-18600	WORKER'S COMP INS	60,000.00	60,000.00	60,000.00
10-4310-18700	DENTAL INSURANCE	18,000.00	23,000.00	23,000.00
Total ExpCategory: 150 - Employee Benefits:		1,219,500.00	1,420,200.00	1,420,200.00
ExpCategory: 190 - Professional Services				
10-4310-19900	CONTRACTED SERVICES	23,000.00	18,000.00	18,000.00
Total ExpCategory: 190 - Professional Services:		23,000.00	18,000.00	18,000.00
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
10-4310-20100	TOOLS AND SMALL EQUIPMENT	0.00	5,000.00	5,000.00
10-4310-20200	AMMUNITION EXPENSE	10,000.00	10,000.00	10,000.00
10-4310-21200	UNIFORMS	46,000.00	48,000.00	48,000.00
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:		151,500.00	158,500.00	158,500.00
ExpCategory: 300 - Current Obligations & Services				
10-4310-32100	TELEPHONE	2,500.00	3,000.00	3,000.00
10-4310-32101	TELECOMMUNICATIONS SERVICES	500.00	2,200.00	2,200.00
10-4310-32300	SECURITY SERVICES	1,100.00	1,200.00	1,200.00
10-4310-32500	POSTAGE	0.00	250.00	250.00
10-4310-33100	ELECTRICITY	15,000.00	15,000.00	15,000.00
10-4310-33101	FIRING RANGE ELECTRICITY	1,500.00	1,500.00	1,500.00
10-4310-33200	GENERATOR FUEL	500.00	500.00	500.00
10-4310-34100	PRINTING	1,500.00	1,500.00	1,500.00
10-4310-35000	REPAIR PARTS & MATERIALS	8,000.00	6,000.00	6,000.00
10-4310-35100	BUILDING MAINTENANCE	5,000.00	5,000.00	5,000.00
10-4310-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
10-4310-35200	EQUIPMENT REPAIRS	7,000.00	7,000.00	7,000.00
10-4310-35201	VEHICLE MAINTENANCE & REPAIRS	15,000.00	15,000.00	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	3,000.00	3,000.00
10-4310-39500	TRAINING/TRAVEL	17,000.00	18,000.00	18,000.00
10-4310-39501	K-9	4,000.00	4,000.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		86,350.00	88,400.00	88,400.00
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	20,000.00	20,000.00
10-4310-49100	DUES/SUBSCRIPTIONS/USER FEES	130,000.00	140,000.00	130,000.00
10-4310-49300	LICENSE & TITLE FEES	100.00	100.00	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:		142,100.00	170,100.00	160,100.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4310-50000	CAPITAL EXPENSE	33,500.00	36,500.00	0.00
10-4310-59900	MISCELLANEOUS EQUIPMENT	10,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		43,500.00	46,500.00	10,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4310-62400	CRIME PREVENTION	7,000.00	5,000.00	5,000.00
10-4310-62500	DRUG ENFORCEMENT	10,000.00	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	2,000.00	2,000.00	2,000.00



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Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
10-4310-67902	BACKGROUND/CREDIT REPORT FEES	500.00	500.00	500.00
10-4310-67903	PSYCHOLOGICAL EVALUATIONS	3,000.00	3,000.00	3,000.00
10-4310-68300	PROMOTIONS/MARKETING	4,000.00	4,000.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		31,500.00	29,500.00	29,500.00
Total Department: 4310 - Police:		4,815,450.00	5,429,500.00	5,383,000.00
Department: 4340 - Fire				
ExpCategory: 100 - Salaries & Wages				
10-4340-12100	SALARIES	2,590,000.00	3,065,000.00	3,065,000.00
10-4340-12300	OVERTIME	400,000.00	215,000.00	215,000.00
10-4340-12600	PART-TIME SALARIES	95,000.00	70,000.00	70,000.00
10-4340-13000	INSURANCE STIPEND	25,500.00	25,200.00	25,200.00
10-4340-13500	LOCAL SUPPLEMENTAL RETIREMENT	13,500.00	15,000.00	15,000.00
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:		3,132,500.00	3,398,700.00	3,398,700.00
ExpCategory: 150 - Employee Benefits				
10-4340-18100	FICA	243,000.00	257,000.00	257,000.00
10-4340-18200	RETIREMENT	425,000.00	475,000.00	475,000.00
10-4340-18300	HEALTH INSURANCE	385,000.00	380,000.00	380,000.00
10-4340-18302	RETIREE HEALTH INSURANCE	90,000.00	85,000.00	85,000.00
10-4340-18400	LIFE INSURANCE	3,000.00	3,300.00	3,300.00
10-4340-18600	WORKER'S COMP INS	80,000.00	65,000.00	65,000.00
10-4340-18700	DENTAL INSURANCE	22,000.00	26,000.00	26,000.00
10-4340-18800	GAP INSURANCE	7,000.00	7,000.00	7,000.00
Total ExpCategory: 150 - Employee Benefits:		1,255,000.00	1,298,300.00	1,298,300.00
ExpCategory: 190 - Professional Services				
10-4340-19900	CONTRACTED SERVICES	18,000.00	13,500.00	13,500.00
Total ExpCategory: 190 - Professional Services:		18,000.00	13,500.00	13,500.00
ExpCategory: 200 - Supplies & Materials				
10-4340-20000	SUPPLIES	16,500.00	16,000.00	16,000.00
10-4340-20001	CUSTODIAL SUPPLIES	3,000.00	2,000.00	2,000.00
10-4340-20002	SEVERE WEATHER/DISASTER	0.00	1.00	1.00
10-4340-20100	TOOLS AND SMALL EQUIPMENT	5,000.00	24,000.00	5,000.00
10-4340-20300	CHEMICALS	3,000.00	5,000.00	5,000.00
10-4340-21200	UNIFORMS	38,000.00	36,000.00	36,000.00
10-4340-21300	PERSONAL PROTECTIVE EQUIP (PPE)	22,000.00	51,000.00	22,000.00
10-4340-25100	GAS & OIL	60,000.00	67,000.00	50,000.00
10-4340-26000	OFFICE	3,000.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		150,500.00	203,501.00	138,501.00
ExpCategory: 300 - Current Obligations & Services				
10-4340-32100	TELEPHONE	2,500.00	2,000.00	2,000.00
10-4340-32101	TELECOMMUNICATIONS SERVICES	6,000.00	15,000.00	15,000.00
10-4340-32200	UTILITIES-STATIONS	22,000.00	25,000.00	22,000.00
10-4340-32300	SECURITY SERVICES	3,000.00	5,000.00	3,000.00
10-4340-32500	POSTAGE	400.00	400.00	400.00
10-4340-33100	ELECTRICITY	0.00	6,000.00	0.00
10-4340-33200	GENERATOR FUEL	1,750.00	1,750.00	1,750.00
10-4340-33400	NATURAL GAS	6,000.00	8,750.00	6,000.00
10-4340-34100	PRINTING	0.00	500.00	500.00
10-4340-35000	REPAIR PARTS & MATERIALS	27,000.00	21,000.00	21,000.00
10-4340-35100	BUILDING MAINTENANCE	30,000.00	53,000.00	30,000.00
10-4340-35101	GROUNDS MAINTENANCE	6,000.00	9,500.00	6,000.00
10-4340-35200	EQUIPMENT REPAIRS	60,000.00	138,000.00	60,000.00
10-4340-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	4,000.00	4,000.00
10-4340-37000	ADVERTISING	0.00	550.00	550.00
10-4340-37101	COUNTY SOLID WASTE FEES	360.00	400.00	400.00
10-4340-37102	ENVIRONMENTAL FEES	0.00	1.00	1.00
10-4340-39500	TRAINING/TRAVEL	30,000.00	40,000.00	22,950.00
Total ExpCategory: 300 - Current Obligations & Services:		201,010.00	330,851.00	195,551.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
ExpCategory: 400 - Fixed Charges & Services				
10-4340-43900	EQUIPMENT RENTAL/LEASE	1,800.00	1,000.00	1,000.00
10-4340-44000	COMPUTER EXPENSE/MAINTENANCE	5,000.00	5,000.00	5,000.00
10-4340-44570	TECHNOLOGY SERVICES	4,000.00	4,000.00	4,000.00
10-4340-45000	PROPERTY & CASUALTY INS	18,000.00	22,250.00	22,250.00
10-4340-45001	CLAIMS-PROPERTY & CASUALTY	0.00	0.00	0.00
10-4340-49100	DUES/SUBSCRIPTIONS/USER FEES	8,000.00	6,000.00	6,000.00
10-4340-49300	LICENSE & TITLE FEES	100.00	1,000.00	1,000.00
10-4340-49500	SAFETY	22,000.00	21,000.00	21,000.00
10-4340-49900	MISCELLANEOUS	8,000.00	8,000.00	8,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		66,900.00	68,250.00	68,250.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4340-50000	CAPITAL EXPENSE	17,500.00	89,000.00	80,000.00
10-4340-59900	MISCELLANEOUS EQUIPMENT	20,000.00	41,500.00	20,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		37,500.00	130,500.00	100,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4340-60100	GRANTS-EQUIPMENT-OTHER	5,000.00	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	1.00	1.00
10-4340-68600	FIRE SAFETY EDUCATION	5,000.00	5,800.00	5,800.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		10,500.00	11,301.00	11,301.00
ExpCategory: 700 - Debt Service				
10-4340-73500	BANK LOAN PRINCIPAL	0.00	0.00	0.00
10-4340-74500	BANK LOAN INTEREST	0.00	0.00	0.00
Total ExpCategory: 700 - Debt Service:		0.00	0.00	0.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4340-99100	CONTINGENCY	0.00	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 4340 - Fire:		4,871,910.00	5,454,903.00	5,224,103.00
Department: 4510 - Public Works Administration				
ExpCategory: 100 - Salaries & Wages				
10-4510-12100	SALARIES	170,000.00	202,000.00	202,000.00
10-4510-12300	OVERTIME	0.00	0.00	0.00
10-4510-12600	PART-TIME SALARIES	23,000.00	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:		194,200.00	226,200.00	226,200.00
ExpCategory: 150 - Employee Benefits				
10-4510-18100	FICA	15,000.00	17,500.00	17,500.00
10-4510-18200	RETIREMENT	23,600.00	29,000.00	29,000.00
10-4510-18300	HEALTH INSURANCE	24,000.00	24,000.00	24,000.00
10-4510-18400	LIFE INSURANCE	200.00	150.00	150.00
10-4510-18600	WORKER'S COMP INS	5,000.00	5,000.00	5,000.00
10-4510-18700	DENTAL INSURANCE	2,000.00	2,300.00	2,300.00
Total ExpCategory: 150 - Employee Benefits:		69,800.00	77,950.00	77,950.00
ExpCategory: 190 - Professional Services				
10-4510-19900	CONTRACTED SERVICES	1,000.00	2,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		1,000.00	2,000.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
10-4510-20000	SUPPLIES	2,000.00	1,800.00	1,800.00
10-4510-20001	CUSTODIAL SUPPLIES	0.00	500.00	500.00
10-4510-21200	UNIFORMS	600.00	600.00	600.00
10-4510-21300	PERSONAL PROTECTIVE EQUIP (PPE)	200.00	200.00	200.00
10-4510-25100	GAS & OIL	1,300.00	1,800.00	1,800.00
10-4510-26000	OFFICE	1,000.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		5,100.00	5,900.00	5,900.00
ExpCategory: 300 - Current Obligations & Services				



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
10-4510-32101	TELECOMMUNICATIONS SERVICES	0.00	1,600.00	1,600.00
10-4510-32300	SECURITY SERVICES	400.00	400.00	400.00
10-4510-33100	ELECTRICITY	8,500.00	7,500.00	7,500.00
10-4510-33400	NATURAL GAS	13,000.00	11,000.00	11,000.00
10-4510-35000	REPAIR PARTS & MATERIALS	500.00	500.00	500.00
10-4510-35100	BUILDING MAINTENANCE	4,000.00	3,500.00	3,500.00
10-4510-35200	EQUIPMENT REPAIRS	500.00	500.00	500.00
10-4510-35201	VEHICLE MAINTENANCE & REPAIRS	500.00	500.00	500.00
10-4510-37101	COUNTY SOLID WASTE FEES	60.00	60.00	60.00
10-4510-39500	TRAINING/TRAVEL	2,000.00	1,500.00	1,500.00
Total ExpCategory: 300 - Current Obligations & Services:		29,460.00	27,060.00	27,060.00
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	2,000.00	2,000.00
10-4510-48000	CONTRA-ADMINISTRATION	-202,725.00	-228,466.00	-228,466.00
10-4510-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	1,000.00	1,000.00
10-4510-49300	LICENSE & TITLE FEES	100.00	100.00	100.00
10-4510-49500	SAFETY	1,000.00	750.00	750.00
10-4510-49900	MISCELLANEOUS	500.00	500.00	500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-196,125.00	-222,116.00	-222,116.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4510-59900	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		1,000.00	1,000.00	1,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4510-99100	CONTINGENCY	0.00	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 4510 - Public Works Administration:		104,435.00	117,994.00	117,994.00
Department: 4520 - Street and Maintenance				
ExpCategory: 100 - Salaries & Wages				
10-4520-12100	SALARIES	477,000.00	570,000.00	570,000.00
10-4520-12300	OVERTIME	25,000.00	30,000.00	30,000.00
10-4520-12601	PART-TIME SEASONAL	21,000.00	21,000.00	21,000.00
10-4520-13000	INSURANCE STIPEND	6,600.00	7,200.00	7,200.00
Total ExpCategory: 100 - Salaries & Wages:		529,600.00	628,200.00	628,200.00
ExpCategory: 150 - Employee Benefits				
10-4520-18100	FICA	40,000.00	45,000.00	45,000.00
10-4520-18200	RETIREMENT	66,000.00	82,000.00	82,000.00
10-4520-18300	HEALTH INSURANCE	100,000.00	110,000.00	110,000.00
10-4520-18302	RETIREE HEALTH INSURANCE	80,000.00	75,000.00	75,000.00
10-4520-18400	LIFE INSURANCE	800.00	850.00	850.00
10-4520-18600	WORKER'S COMP INS	25,000.00	22,000.00	22,000.00
10-4520-18700	DENTAL INSURANCE	5,600.00	6,000.00	6,000.00
Total ExpCategory: 150 - Employee Benefits:		317,400.00	340,850.00	340,850.00
ExpCategory: 190 - Professional Services				
10-4520-19900	CONTRACTED SERVICES	1,000.00	4,000.00	4,000.00
Total ExpCategory: 190 - Professional Services:		1,000.00	4,000.00	4,000.00
ExpCategory: 200 - Supplies & Materials				
10-4520-20000	SUPPLIES	15,000.00	14,000.00	14,000.00
10-4520-20001	CUSTODIAL SUPPLIES	4,000.00	4,000.00	4,000.00
10-4520-20100	TOOLS AND SMALL EQUIPMENT	0.00	6,000.00	6,000.00
10-4520-21200	UNIFORMS	4,500.00	5,200.00	5,200.00
10-4520-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,500.00	1,000.00	1,000.00
10-4520-25100	GAS & OIL	32,000.00	35,000.00	33,000.00
Total ExpCategory: 200 - Supplies & Materials:		57,000.00	65,200.00	63,200.00
ExpCategory: 300 - Current Obligations & Services				
10-4520-33100	ELECTRICITY	8,000.00	5,000.00	5,000.00
10-4520-33400	NATURAL GAS	7,500.00	6,000.00	6,000.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
10-4520-35000	REPAIR PARTS & MATERIALS	3,000.00	5,000.00	5,000.00
10-4520-35100	BUILDING MAINTENANCE	2,500.00	2,000.00	2,000.00
10-4520-35200	EQUIPMENT REPAIRS	10,000.00	12,000.00	12,000.00
10-4520-35201	VEHICLE MAINTENANCE & REPAIRS	3,000.00	2,500.00	2,500.00
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	60.00
10-4520-37102	ENVIRONMENTAL FEES	0.00	200.00	200.00
10-4520-39500	TRAINING/TRAVEL	7,500.00	7,500.00	7,500.00
Total ExpCategory: 300 - Current Obligations & Services:		56,550.00	55,260.00	55,260.00
ExpCategory: 400 - Fixed Charges & Services				
10-4520-43900	EQUIPMENT RENTAL/LEASE	500.00	500.00	500.00
10-4520-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	500.00	500.00
10-4520-48000	CONTRA-ADMINISTRATION	-217,994.00	-234,750.00	-233,690.00
10-4520-49100	DUES/SUBSCRIPTIONS/USER FEES	750.00	300.00	300.00
10-4520-49300	LICENSE & TITLE FEES	500.00	500.00	500.00
10-4520-49500	SAFETY	1,000.00	1,500.00	1,500.00
10-4520-49900	MISCELLANEOUS	3,000.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		-212,244.00	-229,450.00	-228,390.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4520-50000	CAPITAL EXPENSE	0.00	0.00	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	375,000.00	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	15,000.00	6,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		569,000.00	578,000.00	569,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4520-67900	DRUG & ALCOHOL TESTING/MEDICAL	500.00	500.00	500.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		500.00	500.00	500.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4520-99100	CONTINGENCY	0.00	0.00	
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 4520 - Street and Maintenance:		1,318,806.00	1,442,560.00	1,432,620.00
Department: 4530 - Equipment Services				
ExpCategory: 100 - Salaries & Wages				
10-4530-12100	SALARIES	96,000.00	116,000.00	116,000.00
10-4530-12300	OVERTIME	3,000.00	7,500.00	7,500.00
10-4530-13000	INSURANCE STIPEND	1,200.00	600.00	600.00
Total ExpCategory: 100 - Salaries & Wages:		100,200.00	124,100.00	124,100.00
ExpCategory: 150 - Employee Benefits				
10-4530-18100	FICA	8,000.00	9,000.00	9,000.00
10-4530-18200	RETIREMENT	14,000.00	18,000.00	18,000.00
10-4530-18300	HEALTH INSURANCE	16,500.00	17,000.00	17,000.00
10-4530-18302	RETIREE HEALTH INSURANCE	35,000.00	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	2,000.00	2,000.00
10-4530-18700	DENTAL INSURANCE	800.00	950.00	950.00
Total ExpCategory: 150 - Employee Benefits:		77,450.00	82,100.00	82,100.00
ExpCategory: 190 - Professional Services				
10-4530-19900	CONTRACTED SERVICES	2,000.00	2,000.00	2,000.00
Total ExpCategory: 190 - Professional Services:		2,000.00	2,000.00	2,000.00
ExpCategory: 200 - Supplies & Materials				
10-4530-20000	SUPPLIES	3,000.00	2,500.00	2,500.00
10-4530-20001	CUSTODIAL SUPPLIES	0.00	0.00	0.00
10-4530-20100	TOOLS AND SMALL EQUIPMENT	3,000.00	2,500.00	2,500.00
10-4530-21200	UNIFORMS	1,500.00	1,200.00	1,200.00
10-4530-21300	PERSONAL PROTECTIVE EQUIP (PPE)	500.00	500.00	500.00



Proposed Budget Expenses
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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
10-4530-25100	GAS & OIL	12,000.00	20,000.00	20,000.00
Total ExpCategory: 200 - Supplies & Materials:		20,000.00	26,700.00	26,700.00
ExpCategory: 300 - Current Obligations & Services				
10-4530-33100	ELECTRICITY	4,350.00	3,000.00	3,000.00
10-4530-33400	NATURAL GAS	3,500.00	3,000.00	3,000.00
10-4530-35000	REPAIR PARTS & MATERIALS	75,000.00	60,000.00	75,000.00
10-4530-35100	BUILDING MAINTENANCE	1,000.00	1,000.00	1,000.00
10-4530-35200	EQUIPMENT REPAIRS	55,000.00	55,000.00	55,000.00
10-4530-35201	VEHICLE MAINTENANCE & REPAIRS	6,000.00	7,000.00	7,000.00
10-4530-37101	COUNTY SOLID WASTE FEES	30.00	30.00	30.00
10-4530-39500	TRAINING/TRAVEL	500.00	500.00	500.00
Total ExpCategory: 300 - Current Obligations & Services:		145,380.00	129,530.00	144,530.00
ExpCategory: 400 - Fixed Charges & Services				
10-4530-43900	EQUIPMENT RENTAL/LEASE	500.00	1,000.00	1,000.00
10-4530-44000	COMPUTER EXP/MAINT/SOFTWARE	4,000.00	2,000.00	2,000.00
10-4530-48000	CONTRA-ADMINISTRATION	-63,500.00	-63,500.00	-65,680.00
10-4530-49100	DUES/SUBSCRIPTIONS/USER FEES	100.00	100.00	100.00
10-4530-49300	LICENSE & TITLE FEES	150.00	275.00	275.00
10-4530-49500	SAFETY	200.00	200.00	200.00
10-4530-49900	MISCELLANEOUS	1,800.00	1,500.00	1,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		-56,750.00	-58,425.00	-60,605.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4530-50000	CAPITAL EXPENSE	0.00	0.00	0.00
10-4530-59900	MISCELLANEOUS EQUIPMENT	2,000.00	1,000.00	1,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		2,000.00	1,000.00	1,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
10-4530-99100	CONTINGENCY	0.00	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 4530 - Equipment Services:		290,280.00	307,005.00	319,825.00
Department: 4710 - Solid Waste				
ExpCategory: 100 - Salaries & Wages				
10-4710-12100	SALARIES	293,000.00	350,000.00	350,000.00
10-4710-12300	OVERTIME	13,000.00	20,000.00	20,000.00
10-4710-12600	PART-TIME SALARIES	23,000.00	23,000.00	23,000.00
10-4710-13000	INSURANCE STIPEND	4,200.00	3,600.00	3,600.00
Total ExpCategory: 100 - Salaries & Wages:		333,200.00	396,600.00	396,600.00
ExpCategory: 150 - Employee Benefits				
10-4710-18100	FICA	25,300.00	27,000.00	27,000.00
10-4710-18200	RETIREMENT	42,300.00	50,000.00	50,000.00
10-4710-18300	HEALTH INSURANCE	66,000.00	65,000.00	65,000.00
10-4710-18302	RETIREE HEALTH INSURANCE	16,000.00	16,000.00	16,000.00
10-4710-18400	LIFE INSURANCE	500.00	500.00	500.00
10-4710-18600	WORKER'S COMP INS	16,000.00	14,000.00	14,000.00
10-4710-18700	DENTAL INSURANCE	4,000.00	5,500.00	5,500.00
10-4710-19900	CONTRACTED SERVICES	200.00	200.00	200.00
Total ExpCategory: 150 - Employee Benefits:		170,300.00	178,200.00	178,200.00
ExpCategory: 200 - Supplies & Materials				
10-4710-20000	SUPPLIES	2,500.00	3,000.00	3,000.00
10-4710-21200	UNIFORMS	3,000.00	3,000.00	3,000.00
10-4710-21300	PERSONAL PROTECTIVE EQUIP (PPE)	2,000.00	1,000.00	1,000.00
10-4710-25100	GAS & OIL	65,000.00	70,000.00	60,000.00
Total ExpCategory: 200 - Supplies & Materials:		72,500.00	77,000.00	67,000.00
ExpCategory: 300 - Current Obligations & Services				
10-4710-32101	TELECOMMUNICATIONS SERVICES	1,000.00	0.00	0.00
10-4710-33100	ELECTRICITY	8,475.00	8,500.00	8,500.00
10-4710-35000	REPAIR PARTS & MATERIALS	5,000.00	5,000.00	5,000.00



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Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
10-4710-35100	BUILDING MAINTENANCE	2,500.00	2,000.00	2,000.00
10-4710-35200	EQUIPMENT REPAIRS	1,000.00	5,000.00	5,000.00
10-4710-35201	VEHICLE MAINTENANCE & REPAIRS	200.00	200.00	200.00
10-4710-37000	ADVERTISING	500.00	200.00	200.00
10-4710-37100	TIPPING FEES	15,000.00	15,000.00	15,000.00
10-4710-37102	ENVIRONMENTAL FEES	0.00	100.00	100.00
10-4710-39500	TRAINING/TRAVEL	0.00	100.00	100.00
Total ExpCategory: 300 - Current Obligations & Services:		33,675.00	36,100.00	36,100.00
ExpCategory: 400 - Fixed Charges & Services				
10-4710-49100	DUES/SUBSCRIPTIONS/USER FEES	2,000.00	1,000.00	1,000.00
10-4710-49300	LICENSE & TITLE FEES	500.00	3,000.00	500.00
10-4710-49500	SAFETY	500.00	500.00	500.00
10-4710-49900	MISCELLANEOUS	2,000.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		5,000.00	6,500.00	4,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4710-50000	CAPITAL EXPENSE	300,000.00	440,000.00	440,000.00
10-4710-59900	MISCELLANEOUS EQUIPMENT	30,000.00	30,000.00	30,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		330,000.00	470,000.00	470,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4710-67900	DRUG & ALCOHOL TESTING/MEDICAL	0.00	250.00	250.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		0.00	250.00	250.00
10-4710-99100	CONTINGENCY	0.00	0.00	0.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 4710 - Solid Waste:		944,675.00	1,164,650.00	1,152,150.00
Department: 4740 - General IT Services				
ExpCategory: 100 - Salaries & Wages				
10-4740-12100	SALARIES	38,500.00	59,000.00	59,000.00
10-4740-13000	INSURANCE STIPEND	600.00	450.00	450.00
Total ExpCategory: 100 - Salaries & Wages:		39,100.00	59,450.00	59,450.00
ExpCategory: 150 - Employee Benefits				
10-4740-18100	FICA	3,000.00	4,500.00	4,500.00
10-4740-18200	RETIREMENT	5,400.00	5,500.00	5,500.00
10-4740-18300	HEALTH INSURANCE	3,000.00	6,000.00	6,000.00
10-4740-18400	LIFE INSURANCE	100.00	200.00	200.00
10-4740-18600	WORKER'S COMP INS	575.00	1,000.00	1,000.00
10-4740-18700	DENTAL INSURANCE	130.00	350.00	350.00
Total ExpCategory: 150 - Employee Benefits:		12,205.00	17,550.00	17,550.00
ExpCategory: 190 - Professional Services				
10-4740-19900	CONTRACTED SERVICES	0.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		0.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4740-20000	SUPPLIES	1,000.00	0.00	500.00
10-4740-21200	UNIFORMS	400.00	1,500.00	600.00
10-4740-25100	GAS & OIL	1,500.00	1,500.00	1,200.00
Total ExpCategory: 200 - Supplies & Materials:		2,900.00	3,000.00	2,300.00
ExpCategory: 300 - Current Obligations & Services				
10-4740-32100	TELEPHONE	1,500.00	1,500.00	1,500.00
10-4740-32101	TELECOMMUNICATIONS SERVICES	96,000.00	87,472.00	87,472.00
10-4740-32300	SECURITY SERVICES	300.00	0.00	0.00
10-4740-32500	POSTAGE	50.00	0.00	0.00
10-4740-35200	EQUIPMENT REPAIRS	1,000.00	1,000.00	1,000.00
10-4740-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	0.00	0.00
10-4740-39500	TRAINING/TRAVEL	8,000.00	9,345.00	4,000.00
Total ExpCategory: 300 - Current Obligations & Services:		106,850.00	99,317.00	93,972.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
ExpCategory: 400 - Fixed Charges & Services				
10-4740-43900	EQUIPMENT RENTAL/LEASE	0.00	0.00	0.00
10-4740-44000	COMPUTER EXPENSE/MAINTENANCE	55,000.00	55,000.00	55,000.00
10-4740-44570	TECHNOLOGY SERVICES	56,000.00	101,069.00	56,000.00
10-4740-49100	DUES/SUBSCRIPTIONS/USER FEES	1,000.00	0.00	0.00
10-4740-49900	MISCELLANEOUS	200.00	0.00	0.00
Total ExpCategory: 400 - Fixed Charges & Services:		112,200.00	156,069.00	111,000.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4740-50000	CAPITAL EXPENSE	0.00	55,000.00	55,000.00
10-4740-59900	MISCELLANEOUS EQUIPMENT	500.00	0.00	500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		500.00	55,000.00	55,500.00
Total Department: 4740 - General IT Services:		273,755.00	390,386.00	339,772.00
Department: 4910 - Planning and Zoning				
ExpCategory: 100 - Salaries & Wages				
10-4910-12100	SALARIES	132,000.00	180,000.00	180,000.00
10-4910-12300	OVERTIME	1,000.00	4,000.00	4,000.00
10-4910-12600	PART-TIME SALARIES	53,000.00	25,000.00	25,000.00
10-4910-13000	INSURANCE STIPEND	1,200.00	1,800.00	1,800.00
Total ExpCategory: 100 - Salaries & Wages:		187,200.00	210,800.00	210,800.00
ExpCategory: 150 - Employee Benefits				
10-4910-18100	FICA	14,300.00	16,500.00	16,500.00
10-4910-18200	RETIREMENT	18,400.00	26,500.00	26,500.00
10-4910-18300	HEALTH INSURANCE	16,500.00	30,000.00	30,000.00
10-4910-18302	RETIREE HEALTH INSURANCE	14,000.00	16,000.00	16,000.00
10-4910-18400	LIFE INSURANCE	200.00	250.00	250.00
10-4910-18600	WORKER'S COMP INS	4,500.00	4,500.00	4,500.00
10-4910-18700	DENTAL INSURANCE	800.00	1,400.00	1,400.00
10-4910-18900	TRAVEL ALLOWANCE	4,200.00	4,800.00	4,800.00
Total ExpCategory: 150 - Employee Benefits:		72,900.00	99,950.00	99,950.00
ExpCategory: 190 - Professional Services				
10-4910-19200	LEGAL	30,000.00	30,000.00	30,000.00
10-4910-19900	CONTRACTED SERVICES	40,000.00	44,000.00	44,000.00
Total ExpCategory: 190 - Professional Services:		70,000.00	74,000.00	74,000.00
ExpCategory: 200 - Supplies & Materials				
10-4910-20000	SUPPLIES	1,500.00	1,500.00	1,500.00
10-4910-25100	GAS & OIL	500.00	500.00	500.00
10-4910-26000	OFFICE	2,500.00	2,500.00	2,500.00
Total ExpCategory: 200 - Supplies & Materials:		4,500.00	4,500.00	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
10-4910-35201	VEHICLE MAINTENANCE & REPAIRS	0.00	500.00	500.00
10-4910-37000	ADVERTISING	2,000.00	2,000.00	2,000.00
10-4910-39500	TRAINING/TRAVEL	8,000.00	8,000.00	8,000.00
Total ExpCategory: 300 - Current Obligations & Services:		11,000.00	11,500.00	11,500.00
ExpCategory: 400 - Fixed Charges & Services				
10-4910-43900	EQUIPMENT RENTAL/LEASE	3,000.00	2,000.00	2,000.00
10-4910-44000	COMPUTER EXPENSE/MAINTENANCE	1,500.00	1,500.00	1,500.00
10-4910-48000	CONTRA-ADMINISTRATION	-18,027.00	-20,545.00	-20,545.00
10-4910-49100	DUES/SUBSCRIPTIONS/USER FEES	3,000.00	7,500.00	7,500.00
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:		-10,077.00	-9,095.00	-9,095.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-4910-50000	CAPITAL EXPENSE	100,000.00	12,000.00	12,000.00
10-4910-59900	MISCELLANEOUS EQUIPMENT	1,500.00	1,500.00	1,500.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		101,500.00	13,500.00	13,500.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
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:		442,523.00	410,655.00	410,655.00
Department: 4930 - Business & Community Development				
ExpCategory: 100 - Salaries & Wages				
10-4930-12100	SALARIES	40,000.00	0.00	0.00
10-4930-13000	INSURANCE STIPEND	300.00	0.00	0.00
Total ExpCategory: 100 - Salaries & Wages:		40,300.00	0.00	0.00
ExpCategory: 150 - Employee Benefits				
10-4930-18100	FICA	3,200.00	0.00	0.00
10-4930-18200	RETIREMENT	5,600.00	0.00	0.00
10-4930-18300	HEALTH INSURANCE	4,100.00	0.00	0.00
10-4930-18400	LIFE INSURANCE	500.00	0.00	0.00
10-4930-18600	WORKER'S COMP INS	1,200.00	0.00	0.00
10-4930-18700	DENTAL INSURANCE	175.00	0.00	0.00
10-4930-18900	TRAVEL ALLOWANCE	2,100.00	0.00	0.00
Total ExpCategory: 150 - Employee Benefits:		16,875.00	0.00	0.00
ExpCategory: 190 - Professional Services				
10-4930-19900	CONTRACTED SERVICES	0.00	0.00	0.00
Total ExpCategory: 190 - Professional Services:		0.00	0.00	0.00
ExpCategory: 200 - Supplies & Materials				
10-4930-20000	SUPPLIES	250.00	0.00	0.00
10-4930-26000	OFFICE	250.00	0.00	0.00
Total ExpCategory: 200 - Supplies & Materials:		500.00	0.00	0.00
ExpCategory: 300 - Current Obligations & Services				
10-4930-32101	TELECOMMUNICATIONS SERVICES	1,650.00	1,000.00	1,000.00
10-4930-32300	SECURITY SERVICES	500.00	0.00	0.00
10-4930-35100	BUILDING MAINTENANCE	0.00	1,000.00	1,000.00
10-4930-37101	COUNTY SOLID WASTE FEES	120.00	120.00	120.00
10-4930-39500	TRAINING/TRAVEL	500.00	0.00	0.00
Total ExpCategory: 300 - Current Obligations & Services:		2,770.00	2,120.00	2,120.00
ExpCategory: 400 - Fixed Charges & Services				
10-4930-43900	EQUIPMENT RENTAL/LEASE	2,250.00	2,000.00	2,000.00
10-4930-49100	DUES/SUBSCRIPTIONS/USER FEES	3,500.00	0.00	0.00
10-4930-49300	LICENSE & TITLE FEES	1,500.00	0.00	0.00
10-4930-49900	MISCELLANEOUS	0.00	0.00	0.00
Total ExpCategory: 400 - Fixed Charges & Services:		7,250.00	2,000.00	2,000.00
ExpCategory: 500 - Capital Outlay &				
10-4930-59900	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		0.00	0.00	0.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-4930-68200	CENTRAL BUSINESS DEV. ENHANCEMENTS	0.00	0.00	0.00
10-4930-68300	PROMOTIONS/MARKETING	10,000.00	15,000.00	15,000.00
10-4930-69100	INCENTIVE GRANTS EXPENSE	50,000.00	20,000.00	20,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		60,000.00	35,000.00	35,000.00
Total Department: 4930 - Business & Community Development:		127,695.00	39,120.00	39,120.00
Department: 6100 - Recreation				
ExpCategory: 100 - Salaries & Wages				
10-6100-12100	SALARIES	348,000.00	365,000.00	365,000.00
10-6100-12300	OVERTIME	10,000.00	15,000.00	15,000.00
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	4,200.00	4,200.00	4,200.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
Total ExpCategory: 100 - Salaries & Wages:		522,200.00	544,200.00	544,200.00
ExpCategory: 150 - Employee Benefits				
10-6100-18100	FICA	41,000.00	55,000.00	55,000.00
10-6100-18200	RETIREMENT	50,500.00	57,500.00	57,500.00
10-6100-18300	HEALTH INSURANCE	58,000.00	58,000.00	58,000.00
10-6100-18302	RETIREE HEALTH INSURANCE	0.00	0.00	0.00
10-6100-18400	LIFE INSURANCE	500.00	500.00	500.00
10-6100-18600	WORKER'S COMP INS	20,000.00	20,000.00	20,000.00
10-6100-18700	DENTAL INSURANCE	3,100.00	3,700.00	3,700.00
Total ExpCategory: 150 - Employee Benefits:		173,100.00	194,700.00	194,700.00
ExpCategory: 190 - Professional Services				
10-6100-19900	CONTRACTED SERVICES	3,000.00	5,000.00	5,000.00
Total ExpCategory: 190 - Professional Services:		3,000.00	5,000.00	5,000.00
ExpCategory: 200 - Supplies & Materials				
10-6100-20000	SUPPLIES	15,000.00	15,000.00	15,000.00
10-6100-20001	CUSTODIAL SUPPLIES	8,000.00	9,000.00	9,000.00
10-6100-20100	TOOLS AND SMALL EQUIPMENT	500.00	500.00	500.00
10-6100-21200	UNIFORMS	4,000.00	4,000.00	4,000.00
10-6100-21300	PERSONAL PROTECTIVE EQUIP (PPE)	1,750.00	1,000.00	1,000.00
10-6100-22000	VENDING & CONCESSIONS	16,500.00	17,000.00	17,000.00
10-6100-25100	GAS & OIL	11,500.00	12,500.00	12,500.00
10-6100-29500	SPORTS PROGRAMS	95,000.00	75,000.00	75,000.00
10-6100-29501	SPORTS PROG-REFEREE/INSTRUCTORS	0.00	38,000.00	38,000.00
Total ExpCategory: 200 - Supplies & Materials:		152,250.00	172,000.00	172,000.00
ExpCategory: 300 - Current Obligations & Services				
10-6100-32101	TELECOMMUNICATIONS SERVICES	0.00	1,600.00	1,600.00
10-6100-32300	SECURITY SERVICES	1,500.00	1,200.00	1,200.00
10-6100-33100	ELECTRICITY	48,000.00	48,000.00	48,000.00
10-6100-33800	STREET LIGHTING	10,000.00	12,000.00	12,000.00
10-6100-34100	PRINTING	0.00	4,500.00	4,500.00
10-6100-35000	REPAIR PARTS & MATERIALS	1,500.00	3,000.00	3,000.00
10-6100-35100	BUILDING MAINTENANCE	45,000.00	45,000.00	45,000.00
10-6100-35200	EQUIPMENT REPAIRS	3,000.00	5,000.00	5,000.00
10-6100-35201	VEHICLE MAINTENANCE & REPAIRS	1,500.00	1,500.00	1,500.00
10-6100-35900	PARKS & TRAIL MAINTENANCE	30,000.00	31,000.00	31,000.00
10-6100-35901	PARKS & TRAILS LANDSCAPING FUND	10,000.00	10,000.00	10,000.00
10-6100-36000	VETERANS BANNER PROJECT	4,000.00	5,200.00	5,200.00
10-6100-37000	ADVERTISING	0.00	100.00	100.00
10-6100-37101	COUNTY SOLID WASTE FEES	600.00	500.00	500.00
10-6100-39500	TRAINING/TRAVEL	3,000.00	3,000.00	3,000.00
Total ExpCategory: 300 - Current Obligations & Services:		158,100.00	171,600.00	171,600.00
ExpCategory: 400 - Fixed Charges & Services				
10-6100-43900	EQUIPMENT RENTAL/LEASE	3,500.00	3,500.00	3,500.00
10-6100-44000	COMPUTER EXP/MAINT/SOFTWARE	2,500.00	2,000.00	2,000.00
10-6100-49100	DUES/SUBSCRIPTIONS/USER FEES	6,500.00	7,200.00	7,200.00
10-6100-49300	LICENSE & TITLE FEES	200.00	230.00	230.00
10-6100-49500	SAFETY	750.00	500.00	500.00
10-6100-49900	MISCELLANEOUS	3,000.00	3,000.00	3,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		16,450.00	16,430.00	16,430.00
ExpCategory: 500 - Capital Outlay & Equipment				
10-6100-50000	CAPITAL EXPENSE	200,000.00	145,000.00	80,000.00
10-6100-59900	MISCELLANEOUS EQUIPMENT	5,000.00	5,000.00	5,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		205,000.00	150,000.00	85,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
10-6100-67902	BACKGROUND/CREDIT REPORT FEES	4,000.00	4,000.00	4,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		4,000.00	4,000.00	4,000.00
10-6100-99100	CONTINGENCY	0.00	0.00	0.00



Proposed Budget Expenses
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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
Total ExpCategory: 900 - Inventory/Interfund Transfer:		0.00	0.00	0.00
Total Department: 6100 - Recreation:		1,234,100.00	1,257,930.00	1,192,930.00
Total Fund: 10 - General Fund:		17,482,008.00	20,117,992.00	19,665,458.00

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

ExpCategory: 500 - Capital Outlay & Equipment

27-4550-59000	POWELL BILL-STREETS	167,405.00	210,416.00	210,416.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		167,405.00	210,416.00	210,416.00

ExpCategory: 700 - Debt Service

27-4550-73500	BANK LOAN PRINCIPAL	36,185.00	38,419.00	38,419.00
27-4550-74500	BANK LOAN INTEREST	3,410.00	1,165.00	1,165.00
Total ExpCategory: 700 - Debt Service:		39,595.00	39,584.00	39,584.00

ExpCategory: 900 - Inventory/Interfund Transfer

27-4550-98000	REIMBURSE-GENERAL FUND	120,000.00	140,000.00	140,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		120,000.00	140,000.00	140,000.00
Total Department: 4550 - Powell Bill:		327,000.00	390,000.00	390,000.00
Total Fund: 27 - Powell Bill Fund:		327,000.00	390,000.00	390,000.00

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

ExpCategory: 100 - Salaries & Wages

61-7100-12100	SALARIES	460,000.00	570,000.00	570,000.00
61-7100-12300	OVERTIME	70,000.00	80,000.00	80,000.00
61-7100-12600	PART-TIME SALARIES	35,000.00	35,000.00	35,000.00
61-7100-13000	INSURANCE STIPEND	6,000.00	6,000.00	6,000.00
Total ExpCategory: 100 - Salaries & Wages:		571,000.00	691,000.00	691,000.00

ExpCategory: 150 - Employee Benefits

61-7100-18100	FICA	43,500.00	50,000.00	50,000.00
61-7100-18200	RETIREMENT	74,000.00	89,000.00	89,000.00
61-7100-18300	HEALTH INSURANCE	82,000.00	82,800.00	82,800.00
61-7100-18301	OPEB RETIREE HEALTH	30,000.00	30,000.00	30,000.00
61-7100-18302	RETIREE HEALTH INSURANCE	70,000.00	85,000.00	85,000.00
61-7100-18400	LIFE INSURANCE	650.00	700.00	700.00
61-7100-18600	WORKER'S COMP INS	10,000.00	10,500.00	10,500.00
61-7100-18700	DENTAL INSURANCE	4,500.00	5,100.00	5,100.00
Total ExpCategory: 150 - Employee Benefits:		314,650.00	353,100.00	353,100.00

ExpCategory: 190 - Professional Services

61-7100-19900	CONTRACTED SERVICES	22,000.00	20,000.00	19,000.00
Total ExpCategory: 190 - Professional Services:		22,000.00	20,000.00	19,000.00

ExpCategory: 200 - Supplies & Materials

61-7100-20000	SUPPLIES	15,000.00	20,000.00	20,000.00
61-7100-20001	CUSTODIAL SUPPLIES	3,000.00	2,000.00	2,000.00
61-7100-20100	TOOLS AND SMALL EQUIPMENT	5,000.00	3,000.00	3,000.00
61-7100-20300	CHEMICALS	235,000.00	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	2,000.00	2,000.00
61-7100-25100	GAS & OIL	4,500.00	4,000.00	4,000.00
61-7100-26000	OFFICE	2,000.00	2,000.00	2,000.00
Total ExpCategory: 200 - Supplies & Materials:		272,000.00	273,000.00	273,000.00

ExpCategory: 300 - Current Obligations & Services

61-7100-32100	TELEPHONE	17,500.00	17,000.00	17,000.00
61-7100-32101	TELECOMMUNICATIONS SERVICES	2,000.00	3,500.00	3,500.00
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	17,500.00	17,500.00



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Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
61-7100-33900	PUMPS/TANKS/LIFT STATIONS ELECTRICITY	23,000.00	30,000.00	30,000.00
61-7100-35000	REPAIR PARTS & MATERIALS	5,000.00	20,000.00	20,000.00
61-7100-35100	BUILDING MAINTENANCE	15,000.00	5,000.00	5,000.00
61-7100-35101	GROUNDS MAINTENANCE	5,000.00	2,000.00	2,000.00
61-7100-35200	EQUIPMENT REPAIRS	40,000.00	35,000.00	35,000.00
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	407,150.00	407,150.00
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	1,500.00	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
61-7100-49300	LICENSE & TITLE FEES	0.00	250.00	250.00
61-7100-49500	SAFETY	5,000.00	4,000.00	4,000.00
61-7100-49900	MISCELLANEOUS	2,500.00	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		26,500.00	25,250.00	25,250.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7100-50000	CAPITAL EXPENSE	167,000.00	195,000.00	195,000.00
61-7100-59900	MISCELLANEOUS EQUIPMENT	14,000.00	10,000.00	10,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		181,000.00	205,000.00	205,000.00
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	12,000.00	12,000.00
Total ExpCategory: 700 - Debt Service:		15,000.00	12,000.00	12,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7100-99100	CONTINGENCY	75,157.00	100,000.00	100,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		75,157.00	100,000.00	100,000.00
Total Department: 7100 - Water Treatment:		2,066,957.00	2,271,500.00	2,270,500.00
Department: 7110 - Distribution & Collection				
ExpCategory: 100 - Salaries & Wages				
61-7110-12100	SALARIES	791,250.00	920,000.00	920,000.00
61-7110-12300	OVERTIME	65,000.00	75,000.00	75,000.00
61-7110-13000	INSURANCE STIPEND	8,298.00	8,300.00	8,300.00
Total ExpCategory: 100 - Salaries & Wages:		864,548.00	1,003,300.00	1,003,300.00
ExpCategory: 150 - Employee Benefits				
61-7110-18100	FICA	61,645.00	76,500.00	76,500.00
61-7110-18200	RETIREMENT	118,935.00	143,000.00	143,000.00
61-7110-18300	HEALTH INSURANCE	125,675.00	125,000.00	125,000.00
61-7110-18301	OPEB RETIREE HEALTH	35,000.00	35,000.00	35,000.00
61-7110-18302	RETIREE HEALTH INSURANCE	33,000.00	33,000.00	33,000.00
61-7110-18400	LIFE INSURANCE	975.00	975.00	975.00
61-7110-18600	WORKER'S COMP INS	15,000.00	15,000.00	15,000.00
61-7110-18700	DENTAL INSURANCE	7,615.00	8,600.00	8,600.00
61-7110-18900	TRAVEL ALLOWANCE	2,400.00	2,400.00	2,400.00
Total ExpCategory: 150 - Employee Benefits:		400,245.00	439,475.00	439,475.00
ExpCategory: 190 - Professional Services				
61-7110-19900	CONTRACTED SERVICES	15,000.00	10,000.00	10,000.00
Total ExpCategory: 190 - Professional Services:		15,000.00	10,000.00	10,000.00
ExpCategory: 200 - Supplies & Materials				
61-7110-20000	SUPPLIES	400,000.00	400,000.00	400,000.00
61-7110-21200	UNIFORMS	5,000.00	5,000.00	5,000.00



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Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
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
61-7110-26000	OFFICE	0.00	500.00	500.00
Total ExpCategory: 200 - Supplies & Materials:		440,000.00	440,500.00	440,500.00
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	4,000.00
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	10,000.00	10,000.00	10,000.00
Total ExpCategory: 300 - Current Obligations & Services:		168,200.00	168,200.00	167,200.00
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	2,000.00	2,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		20,500.00	16,500.00	16,500.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7110-50000	CAPITAL EXPENSE	510,000.00	1,350,000.00	1,350,000.00
61-7110-59600	SYSTEM MAINTENANCE	130,000.00	130,000.00	130,000.00
61-7110-59900	MISCELLANEOUS EQUIPMENT	18,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		658,000.00	1,495,000.00	1,495,000.00
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	50,000.00	50,000.00
Total ExpCategory: 700 - Debt Service:		43,000.00	50,000.00	50,000.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7110-99100	CONTINGENCY	100,000.00	90,452.00	90,452.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		100,000.00	90,452.00	90,452.00
Total Department: 7110 - Distribution & Collection:		2,710,493.00	3,714,427.00	3,713,427.00
Department: 7120 - Wastewater Treatment				
ExpCategory: 100 - Salaries & Wages				
61-7120-12100	SALARIES	502,000.00	575,000.00	575,000.00
61-7120-12300	OVERTIME	75,000.00	85,000.00	85,000.00
61-7120-12600	PART-TIME SALARIES	0.00	35,000.00	35,000.00
61-7120-13000	INSURANCE STIPEND	5,400.00	5,400.00	5,400.00
Total ExpCategory: 100 - Salaries & Wages:		582,400.00	700,400.00	700,400.00
ExpCategory: 150 - Employee Benefits				
61-7120-18100	FICA	44,200.00	52,500.00	52,500.00
61-7120-18200	RETIREMENT	80,000.00	93,600.00	93,600.00
61-7120-18300	HEALTH INSURANCE	80,000.00	80,000.00	80,000.00
61-7120-18301	OPEB RETIREE HEALTH	25,000.00	25,000.00	25,000.00
61-7120-18302	RETIREE HEALTH INSURANCE	16,000.00	30,000.00	30,000.00
61-7120-18400	LIFE INSURANCE	700.00	700.00	700.00
61-7120-18600	WORKER'S COMP INS	10,000.00	10,000.00	10,000.00
61-7120-18700	DENTAL INSURANCE	4,500.00	5,200.00	5,200.00
Total ExpCategory: 150 - Employee Benefits:		260,400.00	297,000.00	297,000.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
ExpCategory: 190 - Professional Services				
61-7120-19200	LEGAL	500.00	500.00	500.00
61-7120-19900	CONTRACTED SERVICES	1,000.00	1,000.00	1,000.00
Total ExpCategory: 190 - Professional Services:		1,500.00	1,500.00	1,500.00
ExpCategory: 200 - Supplies & Materials				
61-7120-20000	SUPPLIES	23,000.00	25,000.00	24,000.00
61-7120-20001	CUSTODIAL SUPPLIES	2,000.00	2,000.00	2,000.00
61-7120-20100	TOOLS AND SMALL EQUIPMENT	0.00	500.00	500.00
61-7120-20300	CHEMICALS	100,000.00	120,000.00	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	6,500.00	7,000.00	7,000.00
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:		139,000.00	162,000.00	141,000.00
ExpCategory: 300 - Current Obligations & Services				
61-7120-32100	TELEPHONE	17,300.00	17,300.00	17,300.00
61-7120-32101	TELECOMMUNICATIONS SERVICES	0.00	2,000.00	2,000.00
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
61-7120-34100	PRINTING	0.00	200.00	200.00
61-7120-35000	REPAIR PARTS & MATERIALS	10,000.00	10,000.00	10,000.00
61-7120-35100	BUILDING MAINTENANCE	15,000.00	18,000.00	18,000.00
61-7120-35101	GROUNDS MAINTENANCE	5,000.00	5,000.00	5,000.00
61-7120-35200	EQUIPMENT REPAIRS	75,000.00	70,000.00	70,000.00
61-7120-35201	VEHICLE MAINTENANCE & REPAIRS	2,000.00	3,000.00	3,000.00
61-7120-37000	ADVERTISING	0.00	200.00	200.00
61-7120-37101	COUNTY SOLID WASTE FEES	115.00	115.00	115.00
61-7120-39500	TRAINING/TRAVEL	4,000.00	5,000.00	5,000.00
61-7120-39600	CHEMICAL ANALYSIS	21,000.00	25,000.00	25,000.00
61-7120-39700	SLUDGE REMOVAL	225,000.00	220,000.00	220,000.00
Total ExpCategory: 300 - Current Obligations & Services:		657,415.00	658,815.00	658,815.00
ExpCategory: 400 - Fixed Charges & Services				
61-7120-43900	EQUIPMENT RENTAL/LEASE	1,500.00	1,500.00	1,500.00
61-7120-44000	COMPUTER EXP/MAINT/SOFTWARE	0.00	200.00	200.00
61-7120-44570	TECHNOLOGY SERVICES	2,000.00	2,000.00	2,000.00
61-7120-49100	DUES/SUBSCRIPTIONS/USER FEES	10,000.00	8,000.00	8,000.00
61-7120-49300	LICENSE & TITLE FEES	0.00	2,000.00	2,000.00
61-7120-49500	SAFETY	0.00	1,000.00	1,000.00
61-7120-49900	MISCELLANEOUS	3,500.00	3,500.00	3,500.00
Total ExpCategory: 400 - Fixed Charges & Services:		17,000.00	18,200.00	18,200.00
ExpCategory: 500 - Capital Outlay & Equipment				
61-7120-50000	CAPITAL EXPENSE	135,000.00	150,000.00	150,000.00
61-7120-59900	MISCELLANEOUS EQUIPMENT	13,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		148,000.00	165,000.00	165,000.00
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	100,874.00	90,000.00	90,000.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		100,874.00	90,000.00	90,000.00
Total Department: 7120 - Wastewater Treatment:		1,946,589.00	2,132,915.00	2,111,915.00



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Account Number	Account Name	2024-2025 Approved	2025-2026 Dept Req	2025-2026 Mgr Rec
Department: 7130 - Water/Sewer Intangibles				
ExpCategory: 150 - Employee Benefits				
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	0.00	0.00	0.00
61-7130-39801	E-CHECK PAYMENT FEES	700.00	700.00	700.00
61-7130-39900	CREDIT CARD EXPENSE	90,000.00	90,000.00	90,000.00
Total ExpCategory: 300 - Current Obligations & Services:		90,700.00	90,700.00	90,700.00
ExpCategory: 400 - Fixed Charges & Services				
61-7130-44000	COMPUTER EXPENSE/MAINTENANCE	30,000.00	32,500.00	32,500.00
61-7130-45000	PROPERTY & CASUALTY INS	85,000.00	105,000.00	105,000.00
61-7130-45001	CLAIMS-PROPERTY & CASUALTY	10,000.00	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	856,779.00	878,077.00	878,077.00
61-7130-49900	MISCELLANEOUS	400.00	400.00	400.00
Total ExpCategory: 400 - Fixed Charges & Services:		1,052,179.00	1,095,977.00	1,095,977.00
ExpCategory: 700 - Debt Service				
61-7130-71400	SMART METER LOAN	374,100.00	385,399.00	385,399.00
61-7130-72400	SMART METER INTEREST	23,100.00	11,722.00	11,722.00
61-7130-73500	BANK LOAN PRINCIPAL	38,900.00	40,713.00	40,713.00
61-7130-74500	BANK LOAN INTEREST	12,700.00	10,815.00	10,815.00
Total ExpCategory: 700 - Debt Service:		448,800.00	448,649.00	448,649.00
ExpCategory: 900 - Inventory/Interfund Transfer				
61-7130-98001	PSC PROJECT	284,000.00	143,250.00	143,250.00
61-7130-98500	PILOT EXPENSE	373,782.00	373,782.00	373,782.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		657,782.00	517,032.00	517,032.00
Total Department: 7130 - Water/Sewer Intangibles:		2,259,461.00	2,162,358.00	2,162,358.00
Total Fund: 61 - Water and Sewer Fund:		8,983,500.00	10,281,200.00	10,258,200.00
Fund: 63 - Electric Fund				
Department: 7200 - Electric				
ExpCategory: 100 - Salaries & Wages				
63-7200-12100	SALARIES	673,570.00	835,000.00	835,000.00
63-7200-12300	OVERTIME	35,000.00	57,000.00	57,000.00
63-7200-12600	PART-TIME SALARIES	26,000.00	26,000.00	26,000.00
63-7200-13000	INSURANCE STIPEND	6,198.00	6,700.00	6,700.00
Total ExpCategory: 100 - Salaries & Wages:		740,768.00	924,700.00	924,700.00
ExpCategory: 150 - Employee Benefits				
63-7200-18100	FICA	56,643.00	70,500.00	70,500.00
63-7200-18200	RETIREMENT	97,935.00	125,000.00	125,000.00
63-7200-18300	HEALTH INSURANCE	95,675.00	105,000.00	105,000.00
63-7200-18301	OPEB RETIREE HEALTH	6,000.00	6,000.00	6,000.00
63-7200-18302	RETIREE HEALTH INSURANCE	17,000.00	17,000.00	17,000.00
63-7200-18400	LIFE INSURANCE	725.00	775.00	775.00
63-7200-18600	WORKER'S COMP INS	20,000.00	20,000.00	20,000.00
63-7200-18700	DENTAL INSURANCE	5,615.00	7,300.00	7,300.00
63-7200-18900	TRAVEL ALLOWANCE	2,500.00	2,500.00	2,500.00
63-7200-19300	HEALTH ADMIN COST	4,000.00	4,000.00	4,000.00
Total ExpCategory: 150 - Employee Benefits:		306,093.00	358,075.00	358,075.00
ExpCategory: 190 - Professional Services				
63-7200-19200	LEGAL	1,000.00	1,000.00	1,000.00
63-7200-19900	CONTRACTED SERVICES	100,000.00	100,000.00	100,000.00
Total ExpCategory: 190 - Professional Services:		101,000.00	101,000.00	101,000.00
ExpCategory: 200 - Supplies & Materials				
63-7200-20000	SUPPLIES	120,000.00	120,000.00	120,000.00



Proposed Budget Expenses
For Fiscal: 2025-2026 FYE 06/30/2026

Account Number	Account Name	2024-2025	2025-2026	2025-2026
		Approved	Dept Req	Mgr Rec
63-7200-20001	CUSTODIAL SUPPLIES	0.00	100.00	100.00
63-7200-20100	TOOLS AND SMALL EQUIPMENT	2,000.00	7,500.00	7,500.00
63-7200-21200	UNIFORMS	9,000.00	8,000.00	8,000.00
63-7200-21300	PERSONAL PROTECTIVE EQUIP (PPE)	4,000.00	4,000.00	4,000.00
63-7200-25100	GAS & OIL	12,000.00	17,000.00	17,000.00
63-7200-26000	OFFICE	0.00	1,000.00	1,000.00
Total ExpCategory: 200 - Supplies & Materials:		147,000.00	157,600.00	157,600.00
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	4,000,000.00	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	110,000.00	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	10,000.00	10,000.00	10,000.00
63-7200-35101	GROUNDS MAINTENANCE	5,000.00	2,000.00	2,000.00
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	3,000.00	2,000.00	2,000.00
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	95,000.00	95,000.00	95,000.00
Total ExpCategory: 300 - Current Obligations & Services:		4,462,600.00	4,458,600.00	4,458,600.00
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	35,000.00	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	45,000.00	55,000.00	55,000.00
63-7200-48900	ELECTRICITIES DUES	15,000.00	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	1,000.00	1,000.00	1,000.00
63-7200-49700	DIRECT SERVICE ALLOCATIONS	1,000.00	1,000.00	1,000.00
63-7200-49800	ENTERPRISE ADMINISTRATION	729,848.00	747,524.00	747,524.00
63-7200-49900	MISCELLANEOUS	15,000.00	15,000.00	15,000.00
Total ExpCategory: 400 - Fixed Charges & Services:		913,848.00	941,524.00	941,524.00
ExpCategory: 500 - Capital Outlay & Equipment				
63-7200-50000	CAPITAL EXPENSE	300,000.00	1,350,000.00	1,350,000.00
63-7200-59600	SYSTEM MAINTENANCE	350,000.00	350,000.00	350,000.00
63-7200-59900	MISCELLANEOUS EQUIPMENT	15,000.00	15,000.00	15,000.00
Total ExpCategory: 500 - Capital Outlay & Equipment:		665,000.00	1,715,000.00	1,715,000.00
ExpCategory: 600 - Contracts, Grants, Subsidies				
63-7200-64000	CONTRIB RESERV RATES STABILZ	25,000.00	25,000.00	25,000.00
63-7200-69100	INCENTIVE GRANTS EXPENSE	150,000.00	50,000.00	50,000.00
Total ExpCategory: 600 - Contracts, Grants, Subsidies:		175,000.00	75,000.00	75,000.00
ExpCategory: 700 - Debt Service				
63-7200-73100	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 - Inventory/Interfund Transfer				
63-7200-98500	PILOT EXPENSE	34,476.00	34,476.00	34,476.00
63-7200-99100	CONTINGENCY	311,640.00	86,892.00	86,892.00
Total ExpCategory: 900 - Inventory/Interfund Transfer:		346,116.00	121,368.00	121,368.00
Total Department: 7200 - Electric:		7,877,425.00	8,872,867.00	8,872,867.00
Total Fund: 63 - Electric Fund:		7,877,425.00	8,872,867.00	8,872,867.00
Report Total:		34,669,933.00	39,662,059.00	39,186,525.00

2025-26 Capital Outlay

General Fund:

I. City Manager/Clerk	\$0
II. Human Resources	\$0
III. Finance	\$0
IV. General Expense	
Building Renovations	\$50,000
V. Police	\$0
VI. Fire	
Turnout Gear	\$37,000
Hose	\$10,000
Mics	\$10,000
Tools	\$23,000
VII. Public Works	\$0
VIII. Street	
Backhoe	\$170,000
IX. Equipment Services	\$0
X. Solid Waste	
Garbage Truck	\$420,000
XI. Planning	
Sidewalk Plan	\$12,000
XII. I.T. Department	\$55,000
XIII. Parks & Recreation	
Gator	\$15,000
Mower	\$15,000
Automatic Gate	\$15,000
Building Renovations	\$35,000
General Fund Capital Total	<hr/> \$867,000

Water & Sewer Fund:

I. Water Treatment Plant	
E. Main Street Pump Impeller	\$15,000
Actuators (5)	\$55,000
Industrial Park Generator	\$110,000
Turbidity Meters (2)	\$15,000
II. Distribution & Collection	
Lift Station Main Disconnect	\$30,000
E. Jennings Street Sewer Line	\$60,000
Manhole Lining	\$45,000
Collectors	\$10,000
Valve Replacements	\$50,000
Lift Station Pumps	\$55,000
III. Wastewater Treatment Plant	
Oxidation Ditch	\$150,000

Water & Sewer Fund Capital Total	\$595,000
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Electric Fund:

I. Electric Department	
Bucket Truck	\$340,000
Collectors	\$10,000

Electric Fund Capital Toal	\$350,000
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Total Capital for FY2526	\$1,812,000
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GLOSSARY OF TERMS

- ** ABC Law Enforcement:** By contract with the ABC Board, the Lincoln Police Department enforces the ABC Statutes in the corporate limits for a fee.
- ** ABC Revenue:** A portion of the profits from the operation of the Lincoln Alcohol Beverage Control System.
- ** Ad Valorem Levy:** Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.
- ** Alcohol/Beverage Tax:** A per-capita share of the taxes collected by the State of North Carolina on the sale of beer and wine.
- ** Appropriation Fund Balance:** The amount of fund balance appropriated as a revenue for a given fiscal year to offset operating expenses that exceed current revenue.
- ** Bond:** A written promise to pay a specified sum of money (principal) at a specific future date, along with periodic interest payments paid at a specified percentage of the principal.
- ** Budget Message:** The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, and the views and recommendations of the City Manager.
- ** Capital Expense:** Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools and equipment.
- ** Cemetery Lot Sales:** Fees collected through the sale of cemetery lots at Hollybrook Cemetery.
- ** Connection Charges:** To record the charges for connecting to the city water or sewer systems.
- ** Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
- ** Contra-Administration:** A contra expense account for recording reimbursement payments from one fund to another that are based on the actual cost of providing a specific fund various services.
- ** Credit Card Expense:** Merchant fees associated with the acceptance of customer's credit cards.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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