

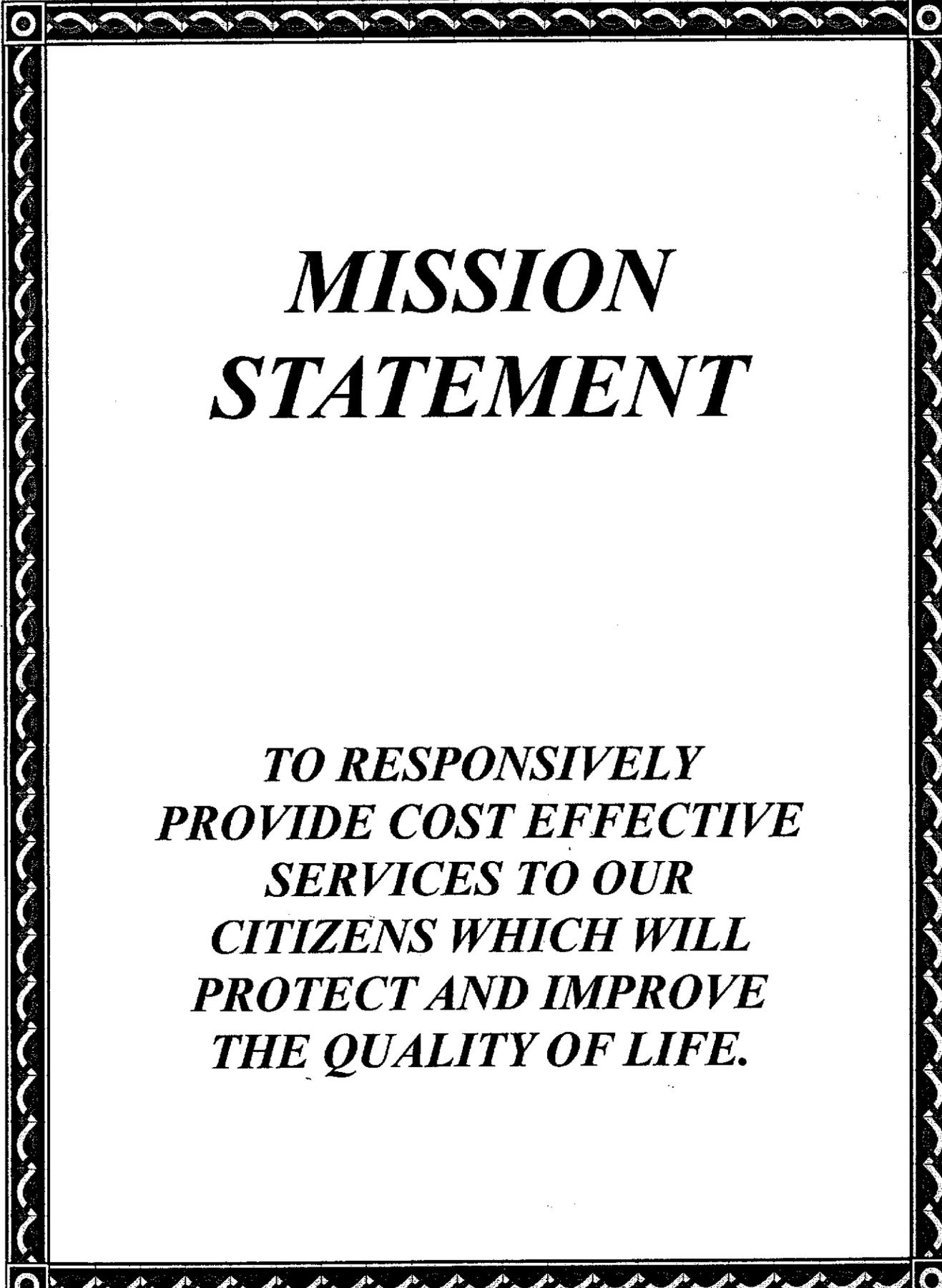
CITY OF LINCOLNTON



*The
Municipal
Capital and Operating
Budget*

Fiscal Year

2016-2017



MISSION STATEMENT

***TO RESPONSIVELY
PROVIDE COST EFFECTIVE
SERVICES TO OUR
CITIZENS WHICH WILL
PROTECT AND IMPROVE
THE QUALITY OF LIFE.***

TABLE OF CONTENTS

1. BUDGET MESSAGE	1
2. ORGANIZATION	
A. The Organization	8
B. Mayor	9
C. City Council	10
D. City Manager	11
E. City Attorney	12
2. BUDGET ORDINANCE	13
3. REVENUE	
A. Total Revenue	17
B. General Fund	19
C. Powell Bill Fund	23
D. Water & Sewer Fund	24
E. Electric Fund	26
4. EXPENDITURES	
A. Budgeted Expenditures	28
B. General Fund	
(1) City Manager/Clerk	32
(2) Human Resources	34
(3) Finance	36
(4) General Expense	38
(5) General Debt-Service	41
(6) Police	42
(7) Fire	45
(8) Public Works	48
(9) Street Maintenance	50
(10) Equipment Services	52
(11) Solid Waste	54
(12) General Services	56
(13) Planning & Zoning	58
(14) Bus. & Comm. Development	60
(15) Parks & Recreation	62
(16) Total General Fund	63

B. Powell Bill Fund	64
C. Water & Sewer Fund	
(1) Water Treatment Plant	65
(2) Distribution and Collection	68
(3) Wastewater Treatment Plant	71
(4) Water & Sewer Intangibles	74
(5) Total Water & Sewer Fund	75
D. Electric Fund	
(1) Electric Department	76
5. OTHER	
A. Capital Outlay	80
B. Financial Plan 10 Year	85
B. Glossary	90

CITY OF LINCOLNTON

CITY COUNCIL
Ed L. Hatley, Mayor
Martin A. Eaddy, Mayor Pro-Tem
Devin Rhyne
David M. Black
Roby D. Jetton



INTERIM CITY MANAGER
Steve Zickefoose
szickefoose@lincolntonnc.org
CITY CLERK
Donna C. Flowers, CMC
donnaflowers@ci.lincolnton.nc.us
CITY ATTORNEY
Thomas J. Wilson, Jr..

May 5, 2016

BUDGET MESSAGE

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

Dear Mayor & City Council Members:

Enclosed for your consideration is the proposed operating budget for the City of Lincoln for fiscal year 2016-2017. The budget includes four major funds, and totals \$27,236,047.

A public hearing will be held at the June City Council meeting to receive comments and questions from the general public regarding the proposed budget. The budget must be adopted by July 1, 2016. City Council may have as many budget work sessions as they choose leading up to the July 1st deadline.

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

May 5, 2016

I. GENERAL FUND

The proposed General Fund budget is \$10,968,422. The General Fund contains the majority of city services, including public safety, solid waste, street, finance, planning and zoning, recreation, business and community development, and the human resources and city manager/city clerk's office. The General Fund budget as proposed will allow the city to continue providing the level of services that we have provided for our citizens for many years.

The Lincoln County Tax Department is projecting a slight increase in real property valuations for the City. I am recommending a tax rate of 55 cents, which is a one percent decrease. A one percent reduction is equivalent to \$80,000.

The current fiscal year budget estimated sales tax revenue to be \$2,650,000.00. This was a ten percent increase over the prior year. Sales tax revenues to date are slightly ahead of that projection. For budgeting purposes, I suggest that we maintain the current year projection. Another large source of revenue in the General Fund will be franchise tax, which is estimated to be \$820,000.00. Other revenues in the General Fund include contributions for administrative purposes from the Water and Sewer and Electric Funds. We also receive a payment in-lieu of taxes from these funds totaling an approximate \$400,000.00.

The City will continue to receive revenue from ABC sales, concessions from recreation related activities, and a reimbursement for providing a school resource officer to Lincolnton High School. There are no proposed increases to any existing fees. It is recommended that that city employees and retirees that do not reside in the city limits be allowed to purchase cemetery plots at the inside city rate for immediate family household members only. Active employees must be full time and shall have worked two years in order to qualify for the discount.

There are three new fees to be considered for 2016-17. If approved, these will be added to the proposed General Fund budget. The potential new fees are as follows:

1) Mowing and/or Abatement fees for unattended properties- Actual amount charged by contracted service provider

2) A potential new source of revenue is the Motor Vehicle License Fee of up to \$30 per vehicle for vehicles located in the City limits. This will produce approximately \$240,000.00. The net amount available after the decrease to the tax rate will be

BUDGET MESSAGE – 2016-17

May 5, 2016

\$160,000.00. The proceeds would be earmarked for paving and sidewalk infrastructure improvements.

3) Addition of a Medium General Service category for electricity usage. This provides a lower rate for businesses using 100-199 KW.

It is recommended that the City appropriate \$1,050,000 from General Fund fund balance. This is a decrease of \$50,000 from 2015-16. The City still maintains a healthy fund balance percentage. However, we must continue reversing the trend of utilizing fund balance proceeds for day to day operations.

Previously, the biggest issue facing the General Fund was the rising cost of health insurance. Rates were increasing 30% or more each year. The City accomplished a major goal in 2015-16 when the decision was made to join the North Carolina State Health Plan. The premium costs under the NCSHP are significantly lower than our previous rates with the North Carolina League of Municipalities. In addition, the City is now a part of the State pool, which means that the risk of rate increases due to the number of claims has minimal impact. The City realized savings of approximately \$1,000,000.00 due to this change.

The City continues to pay for dependent coverage for employees hired prior to 2012. The cost for this is \$260,000.00 and impacts approximately 80 employees.

The capital items recommended in the budget total \$556,700.00. We have a large number of service vehicles that are well past their useful life. Included in the capital request are eight replacement vehicles at a total cost of \$293,000. Also included is a skid steer bobcat for the Street department at a cost of \$125,000. The plan is to finance the vehicle purchases and take advantage of the low interest rates. The remainder of the capital items is for operational equipment needs.

I am recommending establishing a capital reserve line item to set aside funds for each year in order to plan ahead for future big ticket items. I have budgeted \$150,000.00 for this.

Consideration was being given to reduce or eliminate the Receptionist position. However, I am recommending that this position remain intact. The Fire Department has been understaffed since the 2014 loss of grant funds. I am including one Firefighter position that is needed to make all three shifts equal and to reduce the amount of overtime paid to cover the missing position. Due to the addition of First Federal park and growth in youth participation, I am including one staff position for the Recreation Department. We will continue to analyze departmental operations and look for ways to increase efficiency of operations and to maximize resources.

May 5, 2016

Council approved a midyear cost of living increase of 1.5% for all employees in the 2015-2016 budget. In addition, an additional step was added to the longevity schedule for 5 years of service. I am not recommending a cost of living adjustment for employees for 2016-17. However, I am requesting that a reserve line item of \$250,000.00 for salary adjustments be set up, pending the outcome of a pay and class study to be conducted. The City has had a difficult time filling skilled positions due to disparities between comparable employers, including other governmental agencies.

A certification program to recognize certifications in key areas including Police, Fire, Water, Distributions/Collections and Wastewater is included in the department budgets for a July 1 effective date.

Department heads were asked to identify needs within their respective areas. These items were presented in the budget discussions with Council. In addition to reviewing these requests, I have used a zero based budget approach to determine operational budget line items. The resulting budget is a compromise between adjusting line items for additional needs versus actual needs. Reserve line items noted above are being included to plan for future needs.

II. OCCUPANCY TAX FUND

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

For the past few years, occupancy tax funds have been used to support other agencies throughout the City. I am recommending that support funds for the Chamber of Commerce and the Lincoln Cultural Arts Center be restored as part of the general fund.

III. POWELL BILL FUND

The proposed Powell Bill Fund is \$311,300.00. These funds will be used to continue our traditional street and sidewalk repairs. There is approximately \$560,000 of fund balance in this fund. A portion of this may be needed to address possible cost overruns for the Generals Boulevard Intersection Project as well as to make necessary repairs due to drainage issues on the Rail Trail. Powell Bill proceeds continue to be a critical source of state revenue in assisting municipalities meets their street related needs.

May 5, 2016

IV. WATER AND SEWER FUND

The proposed Water and Sewer Fund is \$ 8,152,235.00. This fund is made up of four departments. These include Water Treatment Plant, Distribution and Collection, Waste Water Treatment Plant, and Intangibles.

The Water and Sewer Fund has stabilized since the closing of Mohican Mills. As you know, water and sewer rates were adjusted to account for the revenue loss. On a positive note, the agreement reached between the County and the City regarding the billing of Route 90 customers has been extremely positive. The City is now receiving payments on accounts that were not being paid. Based on revenue projections, I am recommending a one percent decrease in water and sewer fees for 2016-17. The fee schedule is being adjusted to reflect competitive bulk sales and to include surcharge fees related to pump and haul users.

Infrastructure improvements are ongoing for the downtown area. These improvements are in process and are a carryover from last budget year.

The Pump Station projects for Rhyne Mill and Hwy 150 are in process and are a carryover from last budget year. Once completed, capacity to serve growth at Indian Creek Industrial Park will be available. Attention is needed for upkeep of and maintenance of operations that requires capital funds. Capital items for Distribution and Collection include the replacement of vehicles, the purchase of a trencher and lift station telemetry. Capital items for Wastewater Treatment Plant include replacement of DAF drives, flow meters, oxidation ditch bushings, feed pumps digester valves, aeration blowers and sludge pumps.

The challenge of finding a large water customer for the Water and Sewer fund will continue to be a priority. The city is working with LEDA and the Chamber of Commerce on a regular basis to identify potential customers. There is a requirement to be able to cover operating costs from generated revenues for the Water and Sewer Fund. While there is a healthy fund balance of \$3,900,000, this can only be used for capital expenditures.

V. ELECTRIC FUND

There will be a slight decrease, approximately one percent for the cost of electricity that the City pays Electricities. By doing so, there will actually be a decrease in the purchase price of power this year. The new decrease combined with the six percent decrease in 2015-16 totals seven percent for a two year span.

May 5, 2016

Please remember that the City made a commitment to the North Carolina Local Government Commission that we will raise rates three percent above the annual rate increase. By having a reduction of seven percent this immediately lowers the City's amount to a 4% reduction. In order to pay for necessary infrastructure improvements and to set aside funds for the results of a pay and class study, I am recommending that the City keep the electric rate flat this year. This will be the second year in several years that the City has not had to raise electric rates for our customers.

Major expenses in the Electric Fund other than the purchase of electricity, will include transformers for \$100,000.00 and substation improvements at \$279,000.00. There may be a need for additional funds to complete the downtown utility work being done for the residential construction project, as well as for the General Boulevard Intersection project. If so, fund balance will be used for those.

The city continues to have an efficiently operated electric department. Electricities is a very good partnership for the City. The western agency is in a much better financial condition due to restructuring of debt, making the outlook for future rate reductions highly probable. Electricities has provided thousands of dollars in grants to the City for projects such as development of the website and the strategic plan. While electricity is not the revenue generator it was many years ago, I still feel we provide a very reliable service at a reasonable price for our customers. The City was successful a few years ago in persuading the Super Wal-Mart to stay on our system, and we also serve the Hampton Inn. We need to continue to pursue any additional large customers when the opportunity presents itself.

The total proposed Electric Fund is \$7,804,000.00. The projected fund balance is \$2,370,000, or 30% of the operating budget.

VI. SUMMARY

The budget process this year uses the City's strategic plan as a core for planning present and future needs. Four goals were identified:

- 1) Improve Infrastructure
- 2) Employee Benefits
- 3) Downtown Development
- 4) Improve Recreational Opportunities

Directors were asked to identify needs, both present and future. A ten year plan is being developed so that long range goals can be identified and monitored as part of the budget process. The budget process was very collaborative, which resulted in helpful dialogue between directors and council members.

BUDGET MESSAGE – 2016-17

May 5, 2016

The goals listed above are being used as a tool to assist in determining priorities for available funds and to plan for future needs.

On a positive note, savings realized by joining the State Health Plan have provided opportunities to fund immediate needs as well as planning for the future. I have also used a zero based budget approach in reviewing all line items for possible adjustments.

I want to especially thank the city staff for all of their hard work in assisted with the budget process. They understand the challenges we are facing and have been as conservative as possible in identifying needs. I want to also thank the Mayor and City Council for your support to the city staff. The budget process requires a team that is willing and able to work together. The City is fortunate to have such dedicated employees and leadership.

In conclusion, I am recommending a \$27,236,047.00 operating budget for fiscal year 2016-2017 for the City of Lincolnton. This is less than 2015-2016 due to major capital projects that were in last year's budget.

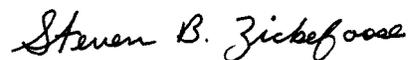
Several projects are in process and will not be completed during the 2015-2016 budget year. These projects will be added as an amendment in 2016-2017.

The budget includes funding to begin the process of working toward meeting the four goals identified as part of the strategic plan. This will be an ongoing challenge. I believe that great strides have been made in providing cost effective services to our citizens.

I want to personally thank the Mayor and Council for allowing staff the opportunity to participate in such an open budget process. In closing, I respectfully submit this budget for consideration.

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

Sincerely,



Steven B. Zickefoose, MBA
Interim City Manager

THE ORGANIZATION

EDWARD L. HATLEY, JR., MAYOR

DEVIN RHYNE, CITY COUNCIL, WARD ONE
DAVID M BLACK, CITY COUNCIL, WARD TWO
MARTIN A. EADDY, CITY COUNCIL, WARD THREE
ROBY D. JETTON, CITY COUNCIL, WARD FOUR

APPOINTED OFFICIALS

INTERIM CITY MANAGER, STEVE ZICKEFOOSE
CITY ATTORNEY, THOMAS J. WILSON, JR.

STAFF

DONNA C. FLOWERS, ASSISTANT TO CITY MANAGER/
CITY CLERK
TANYA OSBORNE, HUMAN RESOURCES DIRECTOR
STEVEN B. ZICKEFOOSE, FINANCE DIRECTOR
LAURA ELAM, PLANNING & ZONING DIRECTOR
RODNEY JORDAN, CHIEF OF POLICE
CHARLES R. HEAVNER, FIRE CHIEF
STEVE PEELER, DIRECTOR OF PUBLIC WORKS AND
UTILITIES
VICKI DAVIS, DIRECTOR BUSINESS & COMMUNITY
DEVELOPMENT
RICHARD C. HAYNES, PARKS & RECREATION DIRECTOR

MAYOR

The Mayor is the chief elected official of the City of Lincoln. The Mayor is elected, at large, for a two year term. The Mayor is the presiding officer of the Lincoln 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 Lincoln's municipal policy.

CITY COUNCIL

The Lincoln City Council is the Legislative Body of the City of Lincoln. The City Council is comprised of four members. Members of City Council are elected at large but must file for election by ward. Two members of City Council stand election every two years and are elected to four year terms.

The City Council appoints the City Manager and the City Attorney; is responsible for passing all ordinances and resolutions; approves the annual operating and capital budgets; sets the ad valorem tax rate; sets utility rates; makes appointments to various boards, commissions, and agencies of the city; and adopts long range plans and policies.

CITY MANAGER

The City Manager, the Chief Administrative Officer of the City of Lincolnton, is appointed by the City Council and serves at its pleasure. The City of Lincolnton adopted the Council-Manager form of government in 1982.

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

CITY ATTORNEY

The Lincolnnton City Attorney, the chief legal authority of the City, is appointed by the City Council and serves at its pleasure.

The City Attorney represents the Mayor and City Council, the City Manager and various department supervisors of city government. He attends all City Council meetings and has the responsibility to advise the City Council on all legal, procedural, and conduct of meetings. He represents the City in all legal matters, personnel hearings, zoning administration, and any civil or criminal court procedure.

CITY OF LINCOLNTON

CITY COUNCIL
Ed L. Hatley, Mayor
Martin A. Eaddy, Mayor Pro-Tem
Devin Rhyne
David M. Black
Roby D. Jetton



INTERIM CITY MANAGER
Steve Zickefoose
szickefoose@lincolntonnc.org
CITY CLERK
Donna C. Flowers, CMC
donnaflowers@ci.lincolnton.nc.us
CITY ATTORNEY
Thomas J. Wilson, Jr.

BUDGET ORDINANCE

AN ORDINANCE ESTABLISHING REVENUES AND AUTHORIZING EXPENDITURES FOR
FISCAL YEAR 2016-2017 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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for this City:

City Manager/Clerk	\$ 207,072
Human Resources	203,691
Finance	342,672
General Expense	1,004,047
General Debt Service	425,535
Police	3,029,745
Fire	2,087,718
Public Works	199,691
Street Maintenance	1,094,917
Equipment Services	156,309
Solid Waste	803,562
General Services	218,337
Planning/Zoning	229,565
Business & Community Development	226,238
Recreation	739,323
	<hr/>
	\$ 10,968,422

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Property Taxes	\$ 4,881,156
Sales and Use Tax	2,660,000
Permits and Fees	160,000
Franchise Tax	820,000
Beer & Wine Tax	44,000
Payment in Lieu of Taxes-Outside Source	22,470
Payment in Lieu of Taxes	405,296
Solid Waste Disposal Tax	5,900
Grants	-
Sales and Services	43,000
Investment Income	2,000
ABC Revenues	90,000
Recreation Revenues	108,800
Capital Contributions	-
Other Sources	101,800
Miscellaneous	60,000
Issuance of Debt	394,000
Reimbursement from Powell Bill	120,000
Fund Balance Appropriated	1,050,000
	<u>\$ 10,968,422</u>

SECTION 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017 in accordance with the chart of accounts heretofore approved for the City:

Powell Bill Construction/Other	<u>\$ 311,300</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, 2016 and ending June 30, 2017:

Powell Bill Allocation	\$ 311,000
Grants	\$ -
Investment Income	300
Fund Balance Appropriated	-
	<u>\$ 311,300</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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the City:

Water Treatment Plant	\$ 1,476,528
Distribution and Collection	1,405,646
Wastewater Treatment Plant	1,652,396
Water and Sewer Intangibles	3,617,755
	<u>\$ 8,152,325</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, 2016 and ending June 30, 2017.

Investment Income	\$ 5,500
Charges for Service - Water	3,250,000
Charges for Service - Sewer	4,400,000
Connection Charges	24,000
Capital Contributions	-
Other Operating Revenues	216,825
Other Financing Sources	256,000
	<u>\$ 8,152,325</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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore approved for the City:

Electric Operations	<u>\$ 7,804,000</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, 2016 and ending June 30, 2017:

Investment Income	\$ 2,000
Electric Sales	6,698,286
Electric Municipal Operations	776,914
Other Operating Revenue	-
Other Financing Sources	326,800
	<u>\$ 7,804,000</u>

SECTION 9. There is hereby levied a tax rate of fifty-five cents (\$.56) per one hundred (\$100) valuation of property as listed for taxes as of January 1, 2016 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 \$ 834,070,000 and an estimated rate of collection of 98.17%.

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

SECTION 10. Electric Rates No Increase.

SECTION 11. Water & Sewer Rates 1.0% Decrease for non (Textile Based) effective July 1, 2016 billing.
1.0% Decrease for Industrial (Textile Based) effective July 1, 2016 billing.

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

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

TOTAL GROSS BUDGET \$ 27,236,047

Adopted this 2nd day of June, 2016

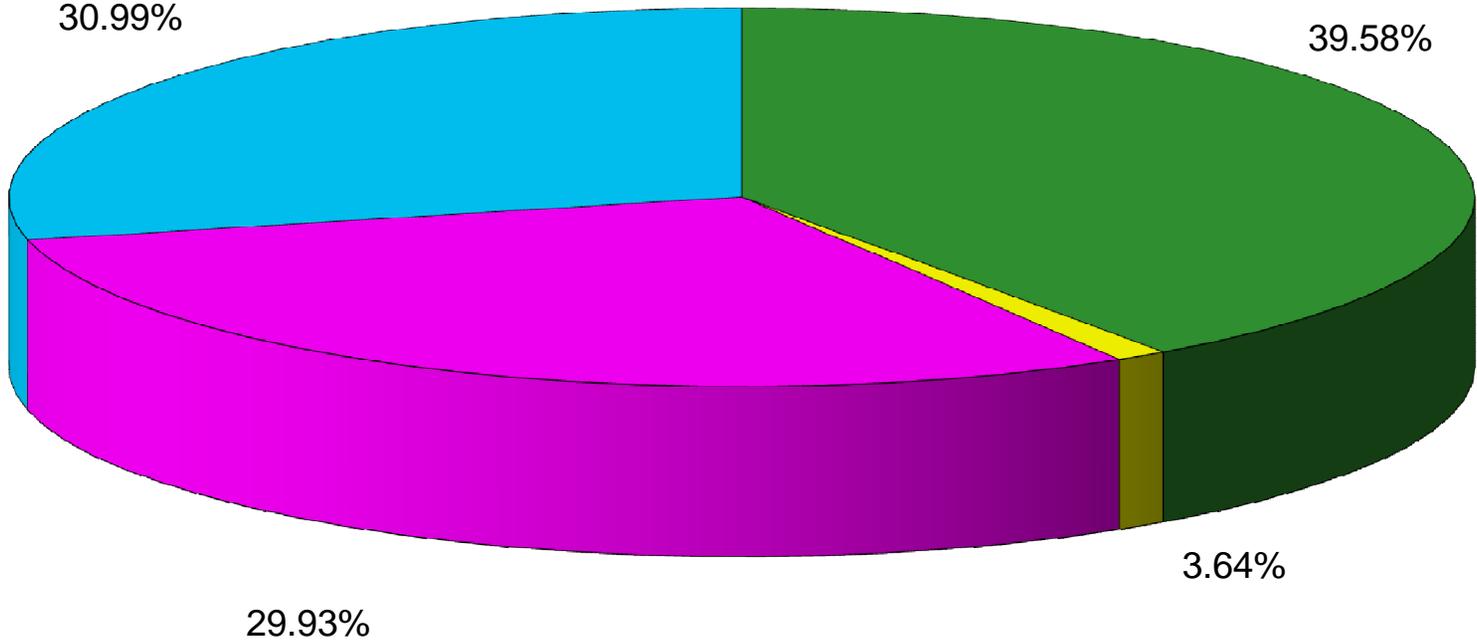
Attest:

Fiscal Year 2016-2017

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
FUND TOTAL	(10) - GENERAL FUND	9,530,960	10,626,569	11,765,581	11,772,578	7,970,253	11,623,211	10,808,422	10,968,422	10,968,422
FUND TOTAL	(27) - POWELL BILL FUND	318,057	951,250	1,081,527	1,081,527	344,920	1,084,973	311,300	311,300	311,300
FUND TOTAL	(61) - WATER & SEWER FUND	8,035,540	18,318,718	9,209,914	9,215,589	6,344,363	7,966,345	8,152,325	8,152,325	8,152,325
FUND TOTAL	(63) - ELECTRIC FUND	7,947,635	8,234,125	7,666,628	7,741,603	5,423,570	7,817,227	7,804,000	7,804,000	7,804,000
	GRAND TOTALS	25,832,191	38,130,662	29,723,650	29,811,297	20,083,106	28,491,756	27,076,047	27,236,047	27,236,047

2016-2017 REVENUES



■ GENERAL FUND ■ POWELL BILL FUND ■ ELECTRIC FUND ■ WATER & SEWER FUND

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(10) - GENERAL FUND										
10-00-3100-100	AD VALOREM LEVY	4,262,837	4,250,000	4,340,000	4,340,000	4,073,776	4,340,000	4,477,156	4,397,156	4,477,156
10-00-3110-100	PRIOR YEAR TAXES	76,149	125,000	100,000	100,000	81,617	100,000	100,000	100,000	100,000
10-00-3113-100	OTHER TAXES-AD VALOREM	34	-	-	-	-	-	-	-	-
10-00-3115-100	NC VEHICLE TAX SYSTEM (NCVTS)	425,579	350,000	305,000	305,000	266,850	305,000	305,000	305,000	305,000
10-00-3115-100	NCVTS-LICENSE FEE	-	-	-	-	-	-	-	240,000	160,000
10-00-3120-100	DISCOUNT ON TAXES	(52,789)	(52,000)	(52,000)	(52,000)	(53,555)	(53,555)	(52,000)	(52,000)	(52,000)
10-00-3130-100	INTEREST ON TAXES	22,895	35,000	35,000	35,000	14,218	35,000	35,000	35,000	35,000
10-00-3200-100	LEASE/RENTAL VEHICLE TAX	21,270	16,000	16,000	16,000	14,483	16,000	16,000	16,000	16,000
10-00-3230-100	LOCAL SALES & USE TAX	2,499,885	2,400,000	2,650,000	2,650,000	1,545,348	2,660,000	2,660,000	2,660,000	2,660,000
10-00-3235-100	CONTRACTOR'S SALES TAX REFUND	2,723	4,000	4,000	4,000	408	4,000	4,000	4,000	4,000
10-00-3301-300	FEDERAL GRANTS-OTHER	4,989	-	-	-	-	-	-	-	-
10-00-3311-200	PILOT-HOUSING AUTHORITY	22,471	22,650	22,470	22,470	21,216	22,470	22,470	22,470	22,470
10-00-3315-300	STATE GRANTS	-	-	-	-	-	-	-	-	-
10-00-3317-300	CONTROLLED SUBSTANCE TAX	5,352	5,000	5,000	5,000	2,582	5,000	5,000	5,000	5,000
10-00-3318-300	FIREFIGHTERS RELIEF FUND TAX	8,174	5,200	5,200	5,200	4,266	5,200	5,200	5,200	5,200
10-00-3320-200	HOLD HARMLESS REIMBURSEMENT	-	-	-	-	-	-	-	-	-

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3322-200	ALCOHOL/BEVERAGE TAX	50,317	44,000	44,000	44,000	-	44,000	44,000	44,000	44,000
10-00-3324-200	FRANCHISE TAX	920,256	795,000	820,000	820,000	618,002	820,000	820,000	820,000	820,000
10-00-3326-200	SOLID WASTE DISPOSAL TAX	6,717	5,850	5,900	5,900	5,026	5,900	5,900	5,900	5,900
10-00-3330-300	GRANTS-OTHER	8,250	1,500	-	-	-	-	-	-	-
10-00-3331-300	PILOT-WATER & SEWER	368,160	368,160	379,096	379,096	252,730	379,096	379,096	379,096	379,096
10-00-3332-300	PILOT-ELECTRIC	25,975	25,975	26,200	26,200	17,316	26,200	26,200	26,200	26,200
10-00-3335-200	G.L.A.D. CONTRIB BY LINC CNTY	-	5,700	5,700	5,700	-	5,700	5,700	5,700	5,700
10-00-3336-200	SRO REIMBURSEMENT	55,943	55,000	55,900	55,900	58,717	55,900	55,900	55,900	55,900
10-00-3340-400	CEMETERY LOT SALES	18,600	18,000	13,000	13,000	23,259	10,000	10,000	10,000	10,000
10-00-3342-400	OFFICER'S FEES	4,702	2,500	3,000	3,000	3,943	3,000	3,000	3,000	3,000
10-00-3346-400	PARKING VIOLATIONS	1,780	800	1,400	1,400	760	1,400	1,400	1,400	1,400
10-00-3350-400	FALSE ALARM FEES	-	400	200	200	-	200	200	200	200
10-00-3352-400	ZONING DEPARTMENT FEES	8,875	10,000	10,000	10,000	6,360	10,000	10,000	10,000	10,000
10-00-3355-400	ONLINE CONVENIENCE FEES	13,455	10,000	14,000	14,000	11,415	14,000	14,000	14,000	14,000
10-00-3434-400	FIRE DEPARTMENT FEES	725	1,200	1,400	1,400	800	1,400	1,400	1,400	1,400
10-00-3470-400	SOLID WASTE FEES	25	-	-	-	-	-	-	-	-
10-00-3600-400	REC-ADMISSION & CONCESSION	39,416	40,000	40,000	40,000	18,569	40,000	40,000	40,000	40,000

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3610-400	REC-REGISTRATION & ENTRY FEE	67,878	50,000	55,000	55,000	56,169	55,000	55,000	55,000	55,000
10-00-3620-400	REC-VENDING MACHINE INCOME	2,486	3,000	3,000	3,000	826	3,000	3,000	3,000	3,000
10-00-3625-400	REC-RENTAL FEES	7,575	9,000	9,000	9,000	3,742	9,000	9,000	9,000	9,000
10-00-3630-800	REC-MISCELLANEOUS REVENUE	3,589	4,000	1,800	1,800	2,228	1,800	1,800	1,800	1,800
10-00-3831-800	INTEREST-INVESTMENT	3,467	1,300	2,000	2,000	4,654	2,000	2,000	2,000	2,000
10-00-3835-800	SALE OF CAPITAL ASSETS	12,263	10,000	10,000	10,000	9,976	10,000	10,000	10,000	10,000
10-00-3836-800	SALE OF PERSONAL PROPERTY	1,178	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
10-00-3837-200	ABC REVENUE	50,263	60,000	60,000	60,000	49,737	60,000	60,000	60,000	60,000
10-00-3838-200	ABC LAW ENFORCEMENT	40,000	30,000	30,000	30,000	20,000	30,000	30,000	30,000	30,000
10-00-3839-800	MISCELLANEOUS REVENUE	10,828	3,000	10,000	10,000	7,605	10,000	10,000	10,000	10,000
10-00-3839-900	CAPITAL CONTRIBUTIONS	14,237	14,327	270,000	270,000	222,500	222,500	-	-	-
10-00-3840-800	MISCELLANEOUS OTHER REVENUE	937	25,000	50,000	50,000	12,898	50,000	50,000	50,000	50,000
10-00-3843-800	WEX-FUEL REBATES	3,190	3,400	3,400	3,400	2,212	3,400	3,400	3,400	3,400
10-00-3846-800	SALE OF RECYCLABLES	-	-	-	-	-	-	-	-	-
10-00-3850-900	INTEREST-CKNG-JULY 4TH	2	-	-	-	-	-	-	-	-
10-00-3851-900	INTEREST-CKNG-M CLONINGER	6	-	-	-	-	-	-	-	-
10-00-3852-900	INTEREST-CKNG-S.A.C.-SPECIAL F	1	-	-	-	-	-	-	-	-

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
10-00-3860-900	JULY 4TH DONATIONS/OTHER	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
10-00-3861-900	M CLONINGER RAIL-TRAIL FUND	75	-	-	-	-	-	-	-	-
10-00-3862-900	S.A.C.-SPECIAL PROJECTS DEPOS	220	-	-	-	-	-	-	-	-
10-00-3870-300	INTEREST-CKNG-FED EQUITABLE	1	-	-	-	-	-	-	-	-
10-00-3871-300	INTEREST-CKNG-FEE/LIEU-LAND	1	-	-	-	-	-	-	-	-
10-00-3880-300	FEDERAL EQUITABLE DEPOSITS	6,999	7,000	-	-	-	-	-	-	-
10-00-3881-300	FEE IN LIEU OF LAND DEPOSITS	-	-	-	-	-	-	-	-	-
10-00-3910-900	ISSUANCE OF DEBT	470,000	350,000	1,175,000	1,175,000	574,000	1,175,000	394,000	394,000	394,000
10-00-3982-900	REIMB FROM POWELL BILL	-	120,000	120,000	120,000	-	120,000	120,000	120,000	120,000
10-00-3991-900	APPROPRIATION FROM FUND BAL	-	1,376,007	1,100,315	1,107,312	-	1,000,000	1,050,000	1,050,000	1,050,000
FUND TOTAL	(10) - GENERAL FUND	9,530,960	10,626,569	11,765,581	11,772,578	7,970,253	11,623,211	10,808,422	10,968,422	10,968,422

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(27) - POWELL BILL FUND										
27-20-3235-100	POWELL BILL CONTRACTOR'S TAX	1,948	-	-	-	417	417	-	-	-
27-20-3315-300	STATE GRANTS - CMAQ	-	465,000	465,000	465,000	30,247	465,000	-	-	-
27-20-3316-300	POWELL BILL ALLOCATION	315,266	315,000	311,000	311,000	312,773	312,773	311,000	311,000	311,000
27-20-3831-300	INTEREST ON INVEST-POWELL BILL	842	200	300	300	927	1,000	300	300	300
27-20-3839-800	POWELL BILL-MISC REVENUE	-	-	-	-	556	556	-	-	-
27-20-3991-900	APPROPRIATION FROM P.B. FUND	-	171,050	305,227	305,227	-	305,227	-	-	-
FUND TOTAL	(27) - POWELL BILL FUND	318,057	951,250	1,081,527	1,081,527	344,920	1,084,973	311,300	311,300	311,300

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(61) - WATER & SEWER FUND										
61-91-3235-100	CONTRACTOR'S SALES TAX REFU	83	4,000	4,000	4,000	94	4,000	4,000	4,000	4,000
61-91-3700-500	WATER UTILITY	3,401,603	3,385,000	3,079,850	3,079,850	2,735,707	3,250,000	3,220,000	3,220,000	3,220,000
61-91-3701-500	WATER LINCOLN COUNTY	-	-	-	-	20,564	30,000	30,000	30,000	30,000
61-91-3702-500	WATER DISCOVERIES	-	-	-	-	-	-	-	-	-
61-91-3704-500	WATER CONNECTION CHARGES	12,150	8,000	12,000	12,000	4,100	12,000	12,000	12,000	12,000
61-91-3710-500	SEWER UTILITY	4,638,433	4,700,000	4,431,367	4,431,367	3,426,661	4,440,000	4,400,000	4,400,000	4,400,000
61-91-3712-500	SEWER DISCOVERIES	996	-	995	995	-	995	975	975	975
61-91-3714-500	SEWER CONNECTION CHARGES	6,300	6,000	4,500	4,500	6,000	12,000	12,000	12,000	12,000
61-91-3719-400	WASTEWATER ANALYSIS	-	8,000	7,200	7,200	4,616	7,200	7,200	7,200	7,200
61-91-3747-500	UTILITY RECEIVABLES	12,972	-	4,700	4,700	5,824	4,700	4,700	4,700	4,700
61-91-3750-400	DEFAULT FEES	30,181	25,000	25,000	25,000	21,805	25,000	25,000	25,000	25,000
61-91-3752-400	LATE FEE CHARGES	82,890	77,000	77,000	77,000	61,539	77,000	77,000	77,000	77,000
61-91-3754-400	RETURNED CHECK FEE	523	700	450	450	279	450	450	450	450
61-91-3830-800	INTEREST-BOND P & I	-	-	-	-	-	-	-	-	-
61-91-3831-800	INTEREST-INVESTMENT	6,334	2,900	5,500	5,500	8,069	5,500	5,500	5,500	5,500
61-91-3834-400	RENTAL FEES	32,021	34,000	34,000	34,000	32,981	34,000	34,000	34,000	34,000

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
61-91-3835-800	SALE OF CAPITAL ASSETS	5,281	3,000	3,000	3,000	2,891	3,000	3,000	3,000	3,000
61-91-3836-800	SALE OF PERSONAL PROPERTY	11,448	500	500	500	8,348	500	500	500	500
61-91-3839-800	MISCELLANEOUS REVENUE	204,691	60,000	60,000	60,000	4,885	60,000	60,000	60,000	60,000
61-91-3839-900	CAPITAL CONTRIBUTIONS	-	-	170,810	170,810	-	-	-	-	-
61-91-3910-000	PROCEEDS IF ISSUANCE DEBT	-	9,553,000	-	-	-	-	-	-	-
61-91-320-000	LOSS OF DEFEASEMENT	(410,366)	-	-	-	-	-	-	-	-
61-91-3991-900	APPROPRIATION FROM FUND BAL	-	451,618	1,289,042	1,294,717	-	-	256,000	256,000	256,000
FUND TOTAL	(61) - WATER & SEWER FUND	8,035,540	18,318,718	9,209,914	9,215,589	6,344,363	7,966,345	8,152,325	8,152,325	8,152,325

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
(63) - ELECTRIC FUND										
63-93-3235-100	CONTRACTOR'S SALES TAX REFUND	-	-	-	-	-	-	-	-	-
63-93-3718-500	ELECTRIC UTILITY-REPS	28,546	28,800	30,100	30,100	21,545	30,100	30,100	30,100	30,100
63-93-3719-500	ELECTRIC UTILITY REPS-SPECIAL	647	620	600	600	500	600	600	600	600
63-93-3720-500	ELECTRIC UTILITY	6,728,947	6,731,012	6,639,914	6,639,914	5,220,620	6,698,286	6,698,286	6,698,286	6,698,286
63-93-3721-500	ELECTRIC UTILITY-SPECIAL RATE	20,855	21,300	21,000	21,000	16,408	21,000	21,000	21,000	21,000
63-93-3722-500	ELECTRIC DISCOVERIES	-	-	-	-	265	-	-	-	-
63-93-3726-500	ELECTRIC CURRENT/MUNICIPAL OPERATIONS	764,944	764,943	776,914	776,914	-	776,914	776,914	776,914	776,914
63-93-3728-500	SECURITY LIGHT CHARGE	110,442	109,400	110,000	110,000	82,190	110,000	110,000	110,000	110,000
63-93-3730-500	SALES TAX ELECTRIC	179,524	190,000	-	-	-	-	-	-	-
63-93-3732-500	SALES TAX ELECTRIC-QUALIFIED	-	-	-	-	-	-	-	-	-
63-93-3747-500	UTILITY RECEIVABLES	8,923	-	-	-	6,402	6,402	-	-	-
63-93-3750-400	DEFAULT FEES	13,277	15,000	14,000	14,000	8,815	14,000	14,000	14,000	14,000
63-93-3752-400	LATE FEE CHARGES	63,365	55,000	55,000	55,000	42,282	55,000	55,000	55,000	55,000
63-93-3754-400	RETURNED CHECK FEE	1,000	1,000	1,000	1,000	825	1,000	1,000	1,000	1,000
63-93-3831-800	INTEREST-INVESTMENT	2,286	1,000	2,000	2,000	2,652	2,700	2,000	2,000	2,000
63-93-3834-400	RENTAL FEES	1,150	1,100	1,100	1,100	-	1,100	1,100	1,100	1,100

Fiscal Year 2016-17

REVENUE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Manager Recommended	Council Approved
63-93-3835-800	SALE OF CAPITAL ASSETS	-	-	-	-	5	-	-	-	-
63-93-3836-800	SALE OF PERSONAL PROPERTY	188	-	-	-	8,966	9,000	-	-	-
63-93-3839-800	MISCELLANEOUS REVENUE	7,408	5,000	5,000	5,000	945	5,000	5,000	5,000	5,000
63-93-3840-800	MISCELLANEOUS OTHER REVENUE	13,884	10,000	10,000	10,000	11,150	11,150	10,000	10,000	10,000
63-93-3911-900	PROCEEDS LOAN PRINCIPAL	-	150,000	-	-	-	-	-	-	-
63-93-3912-900	PROCEEDS LOAN INTEREST	2,250	2,250	-	-	-	-	-	-	-
63-93-3991-900	APPROPRIATION FROM FUND BALANCE	-	147,700	-	74,975	-	74,975	79,000	79,000	79,000
FUND TOTAL	(63) - ELECTRIC FUND	7,947,635	8,234,125	7,666,628	7,741,603	5,423,570	7,817,227	7,804,000	7,804,000	7,804,000
	GRAND TOTALS	25,832,191	38,130,662	29,723,650	29,811,297	20,083,106	28,491,756	27,076,047	27,236,047	27,236,047

BUDGETED EXPENSES

GENERAL FUND

<u>DEPARTMENT</u>		<u>CMO Proposed</u>	<u>Council Approved</u>
City Manager/Clerk	4110	207,072	207,072
Human Resources	4120	203,691	203,691
Finance	4130	342,672	342,672
General Expense	4280	1,004,047	1,004,047
General Debt Service	4285	425,535	425,535
Police	4310	3,029,745	3,029,745
Fire	4340	2,087,718	2,087,718
Public Works	4510	199,691	199,691
Street	4520	1,094,917	1,094,917
Equipment Services	4530	156,309	156,309
Solid Waste	4710	803,562	803,562
General Services	4740	218,337	218,337
Planning/Zoning	4910	229,565	229,565
Bus & Comm. Dev	4930	226,238	226,238
Recreation	6100	739,323	739,323
Total Fund 10		10,968,422	10,968,422

POWELL BILL FUND

<u>DEPARTMENT</u>			
Powell Bill	4550	311,300	311,300
Total Fund 27		311,300	311,300

BUDGETED EXPENSES

WATER & SEWER FUND

DEPARTMENT

Water Treatment	7100	1,476,528	1,476,528
Dist & Collection	7110	1,405,646	1,405,646
Wastewater	7120	1,652,396	1,652,396
W & S Intangibles	7130	3,617,755	3,617,755
Total Fund 61		8,152,325	8,152,325

ELECTRIC FUND

DEPARTMENT

Electric	7200	7,804,000	7,804,000
Total Fund 63		7,804,000	7,804,000
Total All Funds		27,236,047	27,236,047

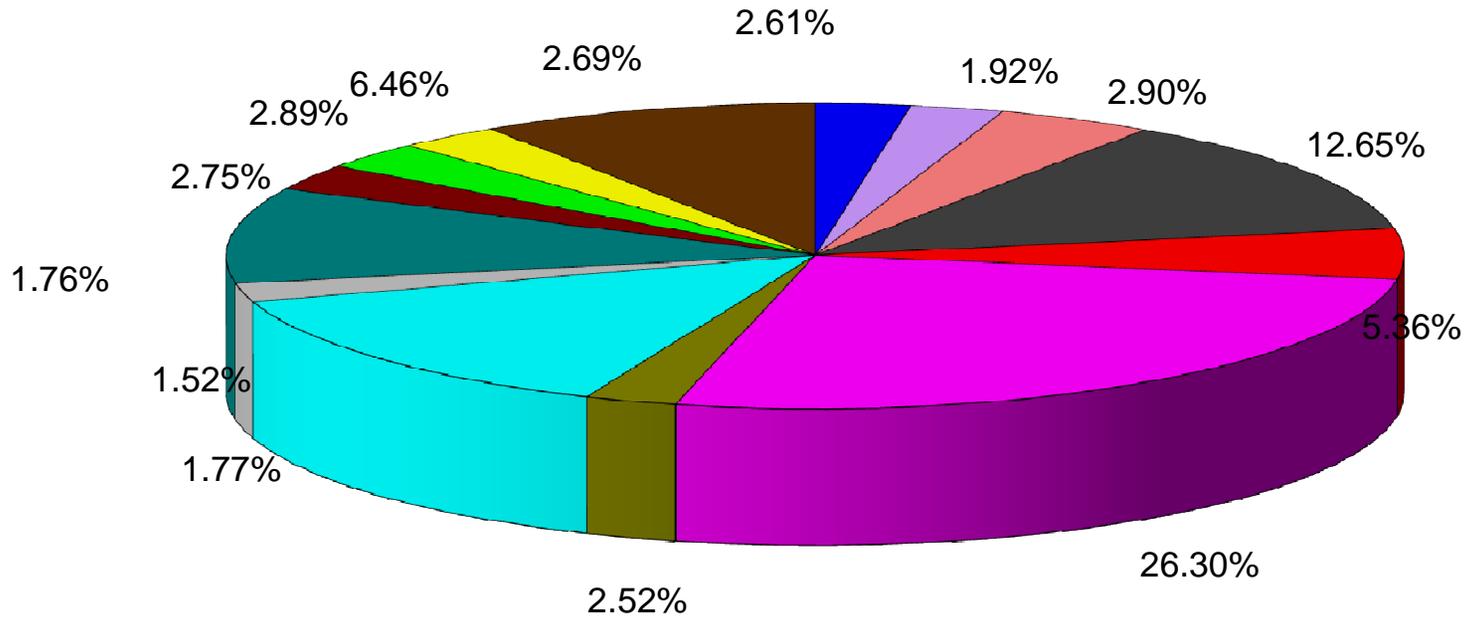
REVENUES

<u>Fund</u>	<u>Fund</u>	<u>CMO Proposed</u>	<u>Council Approved</u>
General	10	10,968,422	10,968,422
Powell Bill	27	311,300	311,300
Water & Sewer	61	8,152,325	8,152,325
Electric	63	7,804,000	7,804,000
Total Revenues		27,236,047	27,236,047

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	Dept Request	Manager Recommended	Council Approved
DEPT TOTAL	(4110) - CITY MANAGER/CLERK	199,305	234,620	225,958	225,958	208,003	202,672	207,072	207,072
DEPT TOTAL	(4120) - HUMAN RESOURCES	183,387	216,778	209,463	209,463	182,093	209,630	203,691	203,691
DEPT TOTAL	(4130) - FINANCE	218,716	271,403	340,321	340,321	316,101	338,121	342,672	342,672
DEPT TOTAL	(4280) - GENERAL EXPENSE	925,862	839,427	760,323	767,321	648,159	605,747	1,004,047	1,004,047
DEPT TOTAL	(4285) - GENERAL-DEBT SERVICE	94,862	245,250	316,954	316,954	316,954	315,425	425,535	425,535
DEPT TOTAL	(4310) - POLICE	3,036,553	3,269,324	3,152,901	3,152,901	2,913,638	3,080,419	3,029,745	3,029,745
DEPT TOTAL	(4340) - FIRE	1,865,476	1,997,177	2,385,641	2,385,641	2,246,640	2,710,726	2,087,718	2,087,718
DEPT TOTAL	(4510) - PUBLIC WORKS	112,363	176,501	178,542	178,542	146,776	254,941	199,691	199,691
DEPT TOTAL	(4520) - STREET MAINTENANCE	634,238	927,225	890,573	890,573	769,930	1,251,917	1,094,917	1,094,917
DEPT TOTAL	(4530) - EQUIPMENT SERVICES	126,227	132,508	140,061	140,061	122,184	160,809	156,309	156,309
DEPT TOTAL	(4710) - SOLID WASTE	875,237	971,838	1,564,210	1,564,210	1,426,188	803,562	803,562	803,562
DEPT TOTAL	(4740) - GENERAL SERVICES	224,654	249,736	209,004	209,004	175,586	219,837	218,337	218,337
DEPT TOTAL	(4910) - PLANNING & ZONING	176,605	207,870	208,627	208,627	179,055	455,577	229,565	229,565
DEPT TOTAL	(4930) - BUSINESS & COMMUNITY	170,164	211,600	207,570	207,570	197,570	253,448	226,238	226,238
DEPT TOTAL	(6100) - PARKS & RECREATION	632,441	675,312	975,432	975,432	956,179	731,253	739,323	739,323
FUND TOTAL	(10) GENERAL FUND	9,476,090	10,626,569	11,765,580	11,772,578	10,805,056	11,594,084	10,968,422	10,968,422

2016-2017 GENERAL FUND EXPENDITURES PERCENTAGES BY DEPARTMENT



- | | | |
|----------------------|------------------------|----------------------|
| ■ City Manager/Clerk | ■ Human Resources | ■ Finance |
| ■ General Expense | ■ General Debt Service | ■ Fire |
| ■ Public Works | ■ Street | ■ Equipment Services |
| ■ Solid Waste | ■ General Services | ■ Planning/Zoning |
| ■ Bus & Comm. Dev | ■ Recreation | |

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4110) - CITY MANAGER/CLERK									
10-00-4110-121	SALARIES	216,471	220,200	218,000	218,000	231,000	226,720	226,720	226,720
10-00-4110-181	FICA	16,387	17,300	16,677	16,677	17,600	17,350	17,350	17,350
10-00-4110-182	RETIREMENT	15,296	15,900	15,413	15,413	11,800	16,030	16,030	16,030
10-00-4110-183	HEALTH INSURANCE	40,944	48,300	48,867	48,867	41,520	27,300	27,200	27,200
10-00-4110-184	LIFE INSURANCE	84	100	100	100	100	100	200	200
10-00-4110-186	WORKER'S COMP INS	837	1,100	922	922	922	922	922	922
10-00-4110-187	DENTAL INSURANCE	2,628	2,800	2,800	2,800	2,800	2,800	2,800	2,800
10-00-4110-189	AUTO ALLOWANCE	4,800	4,800	4,800	4,800	5,169	4,800	4,800	4,800
10-00-4110-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-00-4110-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4110-260	OFFICE	1,627	4,032	3,600	3,600	2,000	2,500	2,500	2,500
10-00-4110-321	TELEPHONE	5,783	6,800	6,800	6,800	5,800	6,000	6,000	6,000
10-00-4110-325	POSTAGE	-	1,200	1,200	1,200	800	800	200	200
10-00-4110-341	PRINTING	-	1,400	1,400	1,400	700	700	700	700
10-00-4110-395	TRAINING/BUSINESS	6,226	8,000	7,600	7,600	4,000	7,000	7,000	7,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4110-439	EQUIPMENT RENTAL/LEASE	5,614	9,600	7,000	7,000	5,000	5,000	5,000	5,000
10-00-4110-450	PROPERTY & CASUALTY INS	1,403	1,868	2,249	2,249	1,740	1,900	1,900	1,900
10-00-4110-480	CONTRA-ADMINISTRATION	(121,280)	(121,280)	(120,900)	(120,900)	(120,898)	(120,900)	(120,900)	(120,900)
10-00-4110-491	DUES/SUBSCRIPTIONS	1,879	2,700	2,430	2,430	2,400	2,400	2,400	2,400
10-00-4110-499	MISCELLANEOUS	68	800	500	500	250	250	250	250
10-00-4110-500	CAPITAL EXPENSE	-	5,000	5,000	5,000	3,000	-	5,000	5,000
10-00-4110-599	MISCELLANEOUS EQUIPMENT	538	2,000	1,500	1,500	800	1,000	1,000	1,000
10-00-4110-991	CONTINGENCY	-	2,000	-	-	-	-	-	-
DEPT TOTAL	(4110) - CITY MANAGER/CLERK	199,305	234,620	225,958	225,958	216,503	202,672	207,072	207,072

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4120) - HUMAN RESOURCES									
10-00-4120-121	SALARIES	141,941	145,770	146,595	138,350	126,000	158,080	158,080	158,080
10-00-4120-126	PART-TIME SALARIES	5,513	5,730	6,405	14,650	14,650	5,000	5,000	5,000
10-00-4120-181	FICA	10,860	11,600	11,630	11,630	11,630	12,095	12,095	12,095
10-00-4120-182	RETIREMENT	9,991	10,700	10,750	10,750	10,750	11,180	11,180	11,180
10-00-4120-183	HEALTH INSURANCE	24,828	30,190	32,276	32,276	25,950	20,568	20,468	20,468
10-00-4120-184	LIFE INSURANCE	81	100	100	100	100	100	200	200
10-00-4120-186	WORKER'S COMP INS	1,492	2,100	1,641	1,641	1,641	1,641	1,641	1,641
10-00-4120-187	DENTAL INSURANCE	1,695	2,300	2,300	2,300	2,300	2,300	2,300	2,300
10-00-4120-198	EAP PROGRAM	3,750	3,900	3,750	3,750	3,750	3,750	3,750	3,750
10-00-4120-199	CONSULTING FEES	-	3,500	2,500	2,500	1,000	2,500	1,500	1,500
10-00-4120-260	OFFICE	3,360	4,000	3,600	3,600	2,500	3,600	3,000	3,000
10-00-4120-321	TELEPHONE	4,757	5,300	4,800	4,800	4,800	4,800	4,800	4,800

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4120-325	POSTAGE	9	1,000	700	700	700	400	100	100
10-00-4120-341	PRINTING	464	700	700	700	700	400	400	400
10-00-4120-395	TRAINING/BUSINESS	2,302	5,000	4,000	4,000	2,000	4,000	3,000	3,000
10-00-4120-439	EQUIPMENT RENTAL/LEASE	1,752	3,155	1,400	1,400	1,400	1,500	1,400	1,400
10-00-4120-440	COMPUTER EXPENSE/MAINTEN	4,845	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-00-4120-450	PROPERTY & CASUALTY INS	1,795	2,410	2,829	2,829	2,145	2,829	2,300	2,300
10-00-4120-480	CONTRA-ADMINISTRATION	(59,922)	(59,922)	(54,773)	(54,773)	(54,773)	(54,773)	(54,773)	(54,773)
10-00-4120-491	DUES/SUBSCRIPTIONS	3,005	3,400	3,060	3,060	2,500	3,060	3,000	3,000
10-00-4120-499	MISCELLANEOUS	113	800	500	500	250	500	250	250
10-00-4120-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-00-4120-599	MISCELLANEOUS EQUIPMENT	677	1,800	1,800	1,800	1,000	1,800	1,000	1,000
10-00-4120-679	DRUG & ALCOHOL TESTING	6,194	6,100	6,000	6,000	6,000	6,000	6,000	6,000
10-00-4120-684	EMPLOYEE RELATIONS	11,351	13,000	6,600	6,600	6,600	8,000	8,000	8,000
10-00-4120-687	PUBLIC RELATIONS / WELLNES	2,534	6,145	4,800	4,800	3,000	4,800	3,500	3,500
10-00-4120-991	CONTINGENCY	-	2,500	-	-	-	-	-	-
DEPT TOTAL	(4120) - HUMAN RESOURCES	183,387	216,778	209,463	209,463	182,093	209,630	203,691	203,691

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4130) - FINANCE									
10-00-4130-121	SALARIES	375,966	386,000	420,250	420,250	432,850	466,000	470,000	470,000
10-00-4130-126	PART-TIME SALARIES	985	2,000	1,000	1,000	1,000	2,000	2,000	2,000
10-00-4130-181	FICA	28,762	29,700	32,160	32,160	32,800	35,650	36,250	36,250
10-00-4130-182	RETIREMENT	26,417	27,500	29,800	29,800	28,800	28,000	28,500	28,500
10-00-4130-183	HEALTH INSURANCE	87,831	96,645	118,650	118,650	95,900	65,070	64,870	64,870
10-00-4130-184	LIFE INSURANCE	189	200	200	200	200	200	400	400
10-00-4130-186	WORKER'S COMP INS	1,472	1,500	1,619	1,619	1,619	1,619	1,670	1,670
10-00-4130-187	DENTAL INSURANCE	5,574	6,500	6,500	6,500	6,500	6,500	6,500	6,500
10-00-4130-196	RETIREE HEALTH INSURANCE	28,243	28,300	57,596	57,596	40,000	40,000	40,000	40,000
10-00-4130-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-00-4130-200	SUPPLIES	11,194	12,000	11,000	11,000	15,000	31,000	31,000	31,000
10-00-4130-260	OFFICE	3,057	9,000	9,000	9,000	12,000	12,000	12,000	12,000
10-00-4130-321	TELEPHONE	5,377	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-00-4130-325	POSTAGE	54	1,200	800	800	800	800	200	200

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4130-341	PRINTING	-	500	500	500	250	250	250	250
10-00-4130-395	TRAINING/BUSINESS	1,567	2,200	2,200	2,200	750	1,200	1,200	1,200
10-00-4130-439	EQUIPMENT RENTAL/LEASE	5,643	8,300	8,300	8,300	8,000	8,000	8,000	8,000
10-00-4130-440	COMPUTER EXPENSE/MAINTEN	29,959	34,000	34,000	34,000	34,000	34,000	34,000	34,000
10-00-4130-450	PROPERTY & CASUALTY INS	4,295	5,855	6,514	6,514	5,400	5,600	5,600	5,600
10-00-4130-480	CONTRA-ADMINISTRATION	(413,997)	(413,997)	(418,168)	(418,168)	(418,168)	(418,168)	(418,168)	(418,168)
10-00-4130-499	MISCELLANEOUS	772	1,000	900	900	900	900	900	900
10-00-4130-500	CAPITAL EXPENSE	14,294	15,000	10,000	10,000	10,000	10,000	10,000	10,000
10-00-4130-599	MISCELLANEOUS EQUIPMENT	1,064	2,500	2,000	2,000	2,000	2,000	2,000	2,000
10-00-4130-991	CONTINGENCY	-	10,000	-	-	-	-	-	-
DEPT TOTAL	(4130) - FINANCE	218,716	271,403	340,321	340,321	316,101	338,121	342,672	342,672

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4280) - GENERAL EXPENSE									
10-00-4280-127	MAYOR SALARY	7,951	8,000	8,000	8,000	8,000	8,000	8,000	8,000
10-00-4280-128	ATTORNEY SALARY	16,046	16,100	16,100	16,100	16,100	16,100	16,100	16,100
10-00-4280-129	COUNCIL SALARY	19,088	19,200	19,200	19,200	19,200	19,200	19,200	19,200
10-00-4280-136	RETIREEES ALLOWANCE	11,700	12,000	11,400	11,400	12,450	12,450	12,450	12,450
10-00-4280-181	FICA	2,081	2,400	2,100	2,100	2,100	2,100	2,100	2,100
10-00-4280-185	UNEMPLOYMENT INSURANCE	3,368	20,000	20,000	20,000	8,000	15,000	15,000	15,000
10-00-4280-186	WORKER'S COMP INS	93	200	103	103	103	103	103	103
10-00-4280-192	LEGAL	6,151	15,000	20,000	20,000	20,000	20,000	20,000	20,000
10-00-4280-193	HEALTH ADMIN COST	151,392	162,500	179,000	179,000	110,000	20,000	20,000	20,000
10-00-4280-194	AUDITING	34,750	35,000	36,000	36,000	35,300	36,000	36,000	36,000
10-00-4280-199	CONSULTING FEES	93,643	95,000	47,500	47,500	47,500	65,500	65,500	65,500
10-00-4280-325	POSTAGE	2,046	3,200	4,700	4,700	10,000	4,700	7,000	7,000
10-00-4280-331	ELECTRICITY	63,140	63,140	55,487	55,487	55,487	55,500	55,500	55,500
10-00-4280-349	CITY ORDINANCE CODE PROJE	3,581	3,585	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-351	BUILDING MAINTENANCE	26,495	42,000	40,000	40,000	32,000	32,000	32,000	32,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4280-370	ADVERTISING	4,885	4,800	2,800	2,800	2,800	2,800	2,800	2,800
10-00-4280-395	TRAINING/BUSINESS	3,810	6,000	5,000	5,000	4,000	4,000	4,000	4,000
10-00-4280-398	ONLINE PAYMENTS	19,312	20,000	16,000	16,000	24,000	24,000	24,000	24,000
10-00-4280-399	CREDIT CARD EXPENSE	672	2,000	1,500	1,500	1,500	1,500	1,500	1,500
10-00-4280-450	PROPERTY & CASUALTY INS	1,916	2,650	2,836	2,836	2,540	2,600	2,600	2,600
10-00-4280-480	CONTRA-ADMINISTRATION	(194,023)	(194,023)	(193,813)	(193,813)	(193,813)	(193,813)	(193,813)	(193,813)
10-00-4280-490	LEAGUE OF MUNICIPAL DUES/SUB	10,061	10,100	10,200	10,200	10,407	10,407	10,407	10,407
10-00-4280-491	DUES/SUBSCRIPTIONS	9,109	9,200	7,400	7,400	7,400	7,400	7,400	7,400
10-00-4280-499	MISCELLANEOUS	15,720	15,800	13,500	13,500	7,000	7,000	10,000	10,000
10-00-4280-500	CAPITAL EXPENSE	155,000	60,000	-	-	-	-	-	-
10-00-4280-599	MISCELLANEOUS EQUIPMENT	-	2,200	2,200	2,200	2,200	2,000	2,000	2,000
10-00-4280-606	JULY 4TH CELEB CKNG EXP	11,877	13,000	13,000	13,000	11,650	13,000	13,000	13,000
10-00-4280-614	CHAMBER OF COMMERCE	-	-	-	-	-	19,000	17,100	17,100
10-00-4280-608	S.A.C.-SPECIAL PROJECTS CKNG	-	-	-	-	-	-	-	-
10-00-4280-609	FEDERAL EQUITABLE CKNG EXP	-	7,000	-	6,998	-	-	-	-
10-00-4280-610	CONTRIB TO 4TH JULY EXPENSES	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4280-616	LEDA	37,260	37,260	37,260	37,260	37,260	45,000	41,400	41,400
10-00-4280-618	LINCOLN CULTURAL CENTER	-	-	10,600	10,600	10,600	33,000	30,000	30,000
10-00-4280-622	ELECTIONS	-	-	37,000	37,000	28,625	-	-	-
10-00-4280-630	COMMUNITIES IN SCHOOLS	4,050	4,050	4,050	4,050	4,050	5,000	4,500	4,500
10-00-4280-649	NCVTS (MV) FEES	17,003	20,665	18,000	18,000	15,000	15,000	18,000	18,000
10-00-4280-650	TAX CONVERSION/COLLECTION	129,368	140,000	140,000	140,000	140,000	140,000	140,000	140,000
10-00-4280-685	MANAGEMENT PLANNING	4,659	10,000	9,000	9,000	500	5,000	4,000	4,000
10-00-4280-687	PUBLIC RELATIONS / WELLNES	11,585	16,000	22,000	22,000	14,000	14,000	14,000	14,000
10-00-4280-691	INCENTIVE GRANTS EXPENSE	-	-	-	-	-	-	-	-
10-00-4280-693	AIRPORT OPERATION FUND	60,000	68,400	68,400	68,400	68,400	68,400	68,400	68,400
10-00-4280-694	CENTRAL COMMUNICATIONS	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
10-00-4280-695	ANIMAL CONTROL	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
10-00-4280-696	REVERSE 911 CHARGES	7,384	8,700	9,000	9,000	9,000	9,000	9,000	9,000
10-00-4280-950	INVENTORY CHANGE	111,388	-	-	-	-	-	-	-
10-00-4280-991	CONTINGENCY	-	15,000	-	-	-	-	400,000	400,000
DEPT TOTAL	(4280) - GENERAL EXPENSE	925,862	839,427	760,323	767,321	648,159	605,747	1,004,047	1,004,047

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-00-4285-730	INTERFUND LOAN PRIN REPAY	-	150,000	-	-	-	-	-	-
10-00-4285-735	BANK LOAN PRINCIPAL	87,500	87,857	280,250	280,250	280,250	274,000	384,110	384,110
10-00-4285-740	INTERFUND LOAN INT REPAY	2,250	2,250	-	-	-	-	-	-
10-00-4285-745	BANK LOAN INTEREST	2,625	2,655	21,780	21,780	21,780	26,500	26,500	26,500
10-00-4285-740	DEPOT PRINCIPAL	1,700	2,000	12,000	12,000	12,000	12,000	12,000	12,000
10-00-4285-745	DEPOT INTEREST	787	488	2,924	2,924	2,924	2,925	2,925	2,925
DEPT TOTAL	(4285) - GENERAL-DEBT SERVI	94,862	245,250	316,954	316,954	316,954	315,425	425,535	425,535

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4310) - POLICE									
10-10-4310-121	SALARIES	1,457,483	1,491,000	1,495,000	1,495,000	1,435,000	1,614,000	1,600,000	1,600,000
10-10-4310-122	SERVICE REIMB-RESERVES	866	3,500	2,500	2,500	1,000	1,500	1,500	1,500
10-10-4310-131	SPECIAL SEPARATION ALLOWA	85,979	86,000	86,000	86,000	86,000	86,000	86,000	86,000
10-10-4310-133	RETIREMENT-401(K) OFFICERS	64,327	70,000	67,500	67,500	58,000	64,575	63,000	63,000
10-10-4310-180	RETIREMENT-OFFICERS	95,335	100,000	98,000	98,000	87,000	109,200	109,000	109,000
10-10-4310-181	FICA	118,156	122,900	121,000	121,000	115,650	126,000	126,000	126,000
10-10-4310-182	RETIREMENT-GENERAL	11,493	12,500	11,500	11,500	11,500	11,500	11,500	11,500
10-10-4310-183	HEALTH INSURANCE	358,152	435,200	454,568	454,568	363,000	273,744	273,044	273,044
10-10-4310-184	LIFE INSURANCE	630	700	700	700	700	700	1,400	1,400
10-10-4310-186	WORKER'S COMP INS	56,689	57,100	71,417	71,417	71,000	71,000	71,000	71,000
10-10-4310-187	DENTAL INSURANCE	23,631	26,000	26,000	26,000	26,000	26,000	26,000	26,000
10-10-4310-196	RETIREE HEALTH INSURANCE	110,760	110,800	143,990	143,990	144,000	144,000	144,000	144,000
10-10-4310-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-10-4310-200	SUPPLIES	8,717	9,650	8,000	8,000	8,000	8,500	8,000	8,000
10-10-4310-212	UNIFORMS	20,079	20,500	20,000	20,000	20,000	43,000	43,000	43,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4310-251	GAS & OIL	57,157	72,500	73,000	73,000	40,000	73,000	50,000	50,000
10-10-4310-260	OFFICE	470	2,000	3,200	3,200	3,200	3,000	3,000	3,000
10-10-4310-321	TELEPHONE	20,426	22,000	22,000	22,000	22,000	34,000	34,000	34,000
10-10-4310-325	POSTAGE	-	1,500	1,500	1,500	1,500	1,500	400	400
10-10-4310-331	ELECTRICITY	11,524	11,524	12,801	12,801	12,801	13,000	12,801	12,801
10-10-4310-351	BUILDING MAINTENANCE	16,491	17,850	20,000	20,000	10,000	20,000	15,000	15,000
10-10-4310-352	EQUIPMENT REPAIRS	27,239	33,500	33,000	33,000	33,000	33,000	33,000	33,000
10-10-4310-395	TRAINING/BUSINESS	15,717	17,800	25,000	25,000	25,000	27,000	25,000	25,000
10-10-4310-413	OFFICE RENT	12,600	13,200	13,200	13,200	13,200	13,200	13,200	13,200
10-10-4310-450	PROPERTY & CASUALTY INS	38,776	54,000	57,965	57,965	70,000	70,000	70,000	70,000
10-10-4310-491	DUES/SUBSCRIPTIONS	7,717	13,400	12,060	12,060	10,000	13,000	10,000	10,000
10-10-4310-495	SAFETY	1,385	1,500	1,500	1,500	1,400	1,500	1,400	1,400
10-10-4310-499	MISCELLANEOUS	7,556	8,500	7,000	7,000	7,000	7,000	7,000	7,000
10-10-4310-500	CAPITAL EXPENSE	349,959	353,100	208,000	208,000	175,000	137,000	137,000	137,000
10-10-4310-599	MISCELLANEOUS EQUIPMENT	38,469	41,600	5,000	5,000	5,000	5,000	5,000	5,000
10-10-4310-600	GRANTS-CAPITAL EXPENSE	-	10,000	11,000	11,000	-	10,000	10,000	10,000

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4310-601	GRANTS-EQUIPMENT-OTHER	-	10,000	11,000	11,000	-	10,000	10,000	10,000
10-10-4310-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-603	GRANTS-SUPPLIES EXPENSE	-	-	-	-	-	-	-	-
10-10-4310-624	CRIME PREVENTION	5,581	7,000	7,000	7,000	7,000	7,000	7,000	7,000
10-10-4310-625	DRUG ENFORCEMENT	10,000	17,500	17,500	17,500	17,500	17,500	17,500	17,500
10-10-4310-627	CONTROLLED SUBSTANCE EXP	3,189	5,000	5,000	5,000	33,187	5,000	5,000	5,000
10-10-4310-991	CONTINGENCY	-	10,000	-	-	-	-	-	-
DEPT TOTAL	(4310) - POLICE	3,036,553	3,269,324	3,152,901	3,152,901	2,913,638	3,080,419	3,029,745	3,029,745

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4340) - FIRE									
10-10-4340-121	SALARIES	970,358	981,000	952,375	952,375	895,000	1,019,000	1,019,000	1,019,000
10-10-4340-122	VOLUNTEER-REIMBURSEMENT	16,238	25,000	23,000	23,000	23,000	23,000	23,000	23,000
10-10-4340-126	PART-TIME SALARIES	9,228	10,000	7,000	7,000	12,000	65,000	12,000	12,000
10-10-4340-135	LOCAL SUPPLEMENTAL RETIRE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10-10-4340-137	FIREMENS PENSION FUND	2,280	4,000	3,500	3,500	3,500	3,500	3,500	3,500
10-10-4340-138	FIREMENS RELIEF FUND	8,174	15,000	15,000	15,000	7,000	8,000	8,000	8,000
10-10-4340-181	FICA	76,235	77,800	75,610	75,610	70,600	83,000	80,640	80,640
10-10-4340-182	RETIREMENT	68,452	71,700	67,475	67,475	62,925	78,800	72,140	72,140
10-10-4340-183	HEALTH INSURANCE	267,569	277,500	311,386	311,386	258,415	185,738	185,288	185,288
10-10-4340-184	LIFE INSURANCE	423	450	450	450	450	450	900	900
10-10-4340-186	WORKER'S COMP INS	41,699	41,700	48,175	48,175	45,000	45,000	45,000	45,000
10-10-4340-187	DENTAL INSURANCE	16,409	17,200	17,200	17,200	17,200	17,200	17,200	17,200
10-10-4340-196	RETIREE HEALTH INSURANCE	126,451	128,000	172,788	172,788	201,000	172,788	201,000	201,000
10-10-4340-197	RETIREE DENTAL INSURANCE	139	-	-	-	-	-	-	-
10-10-4340-200	SUPPLIES	10,126	12,000	12,000	12,000	11,000	10,500	10,500	10,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4340-212	UNIFORMS	15,176	21,500	29,500	29,500	29,500	58,000	58,000	58,000
10-10-4340-251	GAS & OIL	20,720	35,000	35,000	35,000	25,000	34,000	30,000	30,000
10-10-4340-260	OFFICE	3,403	3,600	3,100	3,100	3,000	3,500	3,000	3,000
10-10-4340-321	TELEPHONE	8,450	8,900	8,400	8,400	8,500	8,800	8,500	8,500
10-10-4340-325	POSTAGE	56	1,400	1,400	1,400	350	1,400	350	350
10-10-4340-351	BUILDING MAINTENANCE	23,190	23,200	10,500	10,500	10,500	54,550	30,000	30,000
10-10-4340-352	EQUIPMENT REPAIRS	78,242	87,050	41,000	41,000	35,000	35,000	35,000	35,000
10-10-4340-395	TRAINING/BUSINESS	6,690	7,250	7,000	7,000	5,000	11,500	7,000	7,000
10-10-4340-450	PROPERTY & CASUALTY INS	20,980	28,900	31,112	31,112	23,100	32,000	25,000	25,000
10-10-4340-491	DUES/SUBSCRIPTIONS	3,978	4,300	3,870	3,870	3,500	4,000	3,500	3,500
10-10-4340-495	SAFETY	5,918	6,000	7,000	7,000	6,000	14,500	14,500	14,500
10-10-4340-499	MISCELLANEOUS	7,923	9,900	10,800	10,800	9,000	11,000	9,000	9,000
10-10-4340-500	CAPITAL EXPENSE	31,352	56,327	450,000	450,000	450,000	637,000	127,000	127,000
10-10-4340-599	MISCELLANEOUS EQUIPMENT	13,966	18,000	20,000	20,000	20,000	74,000	40,000	40,000
10-10-4340-601	GRANTS-EQUIPMENT-OTHER	500	2,500	9,000	9,000	-	7,500	7,500	7,500
10-10-4340-686	FIRE SAFETY EDUCATION	1,152	2,000	2,000	2,000	1,100	2,000	1,200	1,200

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-10-4340-991	CONTINGENCY	-	10,000	-	-	-	-	-	-
DEPT TOTAL	(4340) - FIRE	1,865,476	1,997,177	2,385,641	2,385,641	2,246,640	2,710,726	2,087,718	2,087,718

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4510) - PUBLIC WORKS									
10-20-4510-121	SALARIES	150,255	158,600	156,500	156,500	151,300	162,760	162,760	162,760
10-20-4510-181	FICA	11,506	12,200	12,000	12,000	11,550	12,480	12,480	12,480
10-20-4510-182	RETIREMENT	10,560	11,200	11,100	11,100	9,200	9,800	9,800	9,800
10-20-4510-183	HEALTH INSURANCE	19,622	41,610	30,966	30,966	22,450	17,200	17,100	17,100
10-20-4510-184	LIFE INSURANCE	46	100	100	100	100	100	200	200
10-20-4510-186	WORKER'S COMP INS	3,487	3,490	3,662	3,662	3,660	3,660	3,660	3,660
10-20-4510-187	DENTAL INSURANCE	1,748	2,100	2,100	2,100	2,100	2,100	2,100	2,100
10-20-4510-196	RETIREE HEALTH INSURANCE	11,076	11,200	14,399	14,399	14,400	14,400	14,400	14,400
10-20-4510-197	RETIREE DENTAL INSURANCE	(71)	-	-	-	-	-	-	-
10-20-4510-200	SUPPLIES	3,950	7,400	7,400	7,400	4,000	4,000	4,000	4,000
10-20-4510-251	GAS & OIL	1,228	2,000	2,000	2,000	750	1,000	1,000	1,000
10-20-4510-260	OFFICE	2,883	3,000	2,700	2,700	2,500	2,500	2,500	2,500
10-20-4510-321	TELEPHONE	7,002	7,300	7,300	7,300	7,400	7,400	7,400	7,400
10-20-4510-325	POSTAGE	-	300	300	300	300	300	50	50
10-20-4510-331	ELECTRICITY	6,386	6,386	7,266	7,266	7,266	7,266	7,266	7,266

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4510-341	PRINTING	-	400	400	400	200	200	200	200
10-20-4510-351	BUILDING MAINTENANCE	17,480	29,750	30,000	30,000	25,000	111,000	55,000	55,000
10-20-4510-352	EQUIPMENT REPAIRS	247	2,000	2,500	2,500	500	1,500	1,500	1,500
10-20-4510-370	ADVERTISING	-	500	500	500	250	250	250	250
10-20-4510-394	CLEANING CONTRACT	-	-	-	-	-	-	-	-
10-20-4510-395	TRAINING/BUSINESS	3,301	5,000	5,000	5,000	3,500	3,500	3,500	3,500
10-20-4510-439	EQUIPMENT RENTAL/LEASE	5,675	8,000	8,000	8,000	6,000	6,000	6,000	6,000
10-20-4510-450	PROPERTY & CASUALTY INS	2,374	3,200	3,674	3,674	3,225	3,400	3,400	3,400
10-20-4510-480	CONTRA-ADMINISTRATION	(149,285)	(149,285)	(150,945)	(150,945)	(150,495)	(150,495)	(150,495)	(150,495)
10-20-4510-491	DUES/SUBSCRIPTIONS	1,665	1,800	1,620	1,620	1,620	1,620	1,620	1,620
10-20-4510-495	SAFETY	1,174	1,250	1,000	1,000	1,000	29,000	25,000	25,000
10-20-4510-500	CAPITAL EXPENSE	-	-	15,000	15,000	15,000	-	-	-
10-20-4510-599	MISCELLANEOUS EQUIPMENT	53	4,000	4,000	4,000	4,000	4,000	9,000	9,000
10-20-4510-991	CONTINGENCY	-	3,000	-	-	-	-	-	-
DEPT TOTAL	(4510) - PUBLIC WORKS	112,363	176,501	178,542	178,542	146,776	254,941	199,691	199,691

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4520) - STREET MAINTENANCE									
10-20-4520-121	SALARIES	340,135	444,500	444,000	444,000	444,000	461,760	461,760	461,760
10-20-4520-126	PART-TIME SALARIES	11,278	12,000	20,000	20,000	10,000	15,000	15,000	15,000
10-20-4520-181	FICA	34,223	35,000	35,000	35,000	34,750	36,400	36,400	36,400
10-20-4520-182	RETIREMENT	30,582	32,000	31,400	31,400	27,000	28,000	28,000	28,000
10-20-4520-183	HEALTH INSURANCE	137,934	156,900	165,789	165,789	150,225	99,102	98,852	98,852
10-20-4520-184	LIFE INSURANCE	227	250	250	250	250	250	500	500
10-20-4520-186	WORKER'S COMP INS	28,384	31,200	32,187	32,187	32,000	32,000	32,000	32,000
10-20-4520-187	DENTAL INSURANCE	8,841	9,300	9,300	9,300	9,300	9,300	9,300	9,300
10-20-4520-196	RETIREE HEALTH INSURANCE	11,076	11,100	14,399	14,399	14,400	14,400	14,400	14,400
10-20-4520-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-20-4520-200	SUPPLIES	23,612	51,000	46,000	46,000	30,000	35,000	35,000	35,000
10-20-4520-212	UNIFORMS	10,253	11,100	11,300	11,300	11,300	11,300	11,300	11,300
10-20-4520-251	GAS & OIL	23,296	35,000	33,000	33,000	15,000	25,000	25,000	25,000
10-20-4520-321	TELEPHONE	8,773	8,925	8,900	8,900	9,400	9,400	9,400	9,400
10-20-4520-331	ELECTRICITY	8,988	8,988	9,428	9,428	9,428	9,428	9,428	9,428

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4520-351	BUILDING MAINTENANCE	6,814	14,895	14,000	14,000	11,000	61,000	21,000	21,000
10-20-4520-352	EQUIPMENT REPAIRS	38,371	54,000	55,000	55,000	40,000	40,000	40,000	40,000
10-20-4520-439	EQUIPMENT RENTAL/LEASE	-	500	500	500	500	500	500	500
10-20-4520-450	PROPERTY & CASUALTY INS	20,715	28,600	30,843	30,843	22,800	24,800	24,800	24,800
10-20-4520-480	CONTRA-ADMINISTRATION	(153,613)	(153,613)	(155,323)	(155,323)	(155,323)	(155,323)	(155,323)	(155,323)
10-20-4520-495	SAFETY	1,393	3,500	3,500	3,500	1,500	1,500	1,500	1,500
10-20-4520-499	MISCELLANEOUS	1,842	4,000	7,600	7,600	7,600	7,600	7,600	7,600
10-20-4520-500	CAPITAL EXPENSE	28,060	45,000	-	-	-	400,000	142,000	142,000
10-20-4520-591	RESURFACING & PATCHWORK	2,415	30,000	30,000	30,000	20,000	49,000	190,000	190,000
10-20-4520-592	CULVERT & BRIDGE REPAIR	-	16,000	15,000	15,000	4,800	12,000	12,000	12,000
10-20-4520-594	TRAFFIC MARKING & SIGNS	0	12,000	13,500	13,500	10,000	10,000	10,000	10,000
10-20-4520-599	MISCELLANEOUS EQUIPMENT	10,639	15,080	15,000	15,000	10,000	14,500	14,500	14,500
10-20-4520-991	CONTINGENCY	-	10,000	-	-	-	-	-	-
DEPT TOTAL	(4520) - STREET MAINTENANCE	634,238	927,225	890,573	890,573	769,930	1,251,917	1,094,917	1,094,917
	(4530) - EQUIPMENT SERVICES								

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4530-121	SALARIES	93,081	93,100	90,000	90,000	90,000	93,600	93,600	93,600
10-20-4530-181	FICA	7,122	7,150	6,100	6,100	6,885	7,160	7,160	7,160
10-20-4530-182	RETIREMENT	6,545	6,850	6,400	6,400	5,400	5,700	5,700	5,700
10-20-4530-183	HEALTH INSURANCE	28,592	28,600	34,031	34,031	24,625	18,200	18,100	18,100
10-20-4530-184	LIFE INSURANCE	49	100	100	100	100	100	200	200
10-20-4530-186	WORKER'S COMP INS	5,065	5,200	5,572	5,572	5,570	5,570	5,570	5,570
10-20-4530-187	DENTAL INSURANCE	1,517	1,520	1,500	1,500	1,500	1,500	1,500	1,500
10-20-4530-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-20-4530-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-20-4530-200	SUPPLIES	2,845	3,250	3,700	3,700	2,900	3,000	3,000	3,000
10-20-4530-212	UNIFORMS	2,844	3,550	3,900	3,900	3,000	3,000	3,000	3,000
10-20-4530-251	GAS & OIL	2,890	4,050	4,500	4,500	2,500	3,000	3,000	3,000
10-20-4530-321	TELEPHONE	6,655	6,750	6,500	6,500	7,000	7,000	7,000	7,000
10-20-4530-331	ELECTRICITY	4,258	4,258	4,834	4,834	4,834	4,834	4,834	4,834
10-20-4530-351	BUILDING MAINTENANCE	3,777	4,690	6,500	6,500	4,000	4,000	4,000	4,000
10-20-4530-352	EQUIPMENT REPAIRS	1,111	1,920	2,500	2,500	1,000	1,500	1,500	1,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-20-4530-450	PROPERTY & CASUALTY INS	2,526	3,380	3,864	3,864	3,175	3,375	3,375	3,375
10-20-4530-480	CONTRA-ADMINISTRATION	(46,850)	(46,850)	(44,930)	(44,930)	(44,930)	(44,930)	(44,930)	(44,930)
10-20-4530-495	SAFETY	-	-	200	200	200	200	200	200
10-20-4530-499	MISCELLANEOUS	2,007	1,900	1,890	1,890	1,500	1,500	1,500	1,500
10-20-4530-500	CAPITAL EXPENSE	-	-	-	-	-	35,000	35,000	35,000
10-20-4530-599	MISCELLANEOUS EQUIPMENT	2,194	2,710	2,900	2,900	2,925	7,500	3,000	3,000
10-20-4530-991	CONTINGENCY	-	380	-	-	-	-	-	-
DEPT TOTAL	(4530) - EQUIPMENT SERVICES	126,227	132,508	140,061	140,061	122,184	160,809	156,309	156,309

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4710) - SOLID WASTE									
10-30-4710-121	SALARIES	353,024	361,000	377,000	377,000	345,000	392,080	392,080	392,080
10-30-4710-181	FICA	27,006	29,100	28,850	28,850	27,500	29,100	29,100	29,100
10-30-4710-182	RETIREMENT	24,895	27,300	26,650	26,650	21,500	23,000	23,000	23,000
10-30-4710-183	HEALTH INSURANCE	149,289	149,300	166,218	166,218	146,200	89,004	88,754	88,754
10-30-4710-184	LIFE INSURANCE	218	250	250	250	250	250	500	500
10-30-4710-186	WORKER'S COMP INS	25,553	25,700	30,709	30,709	30,700	30,700	30,700	30,700
10-30-4710-187	DENTAL INSURANCE	8,024	8,300	8,300	8,300	8,300	8,300	8,300	8,300
10-30-4710-196	RETIREE HEALTH INSURANCE	3,692	5,000	14,000	14,000	14,000	14,400	14,400	14,400
10-30-4710-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-30-4710-200	SUPPLIES	6,520	13,200	13,200	13,200	8,000	10,000	10,000	10,000
10-30-4710-212	UNIFORMS	12,246	14,000	14,400	14,400	14,400	14,400	14,400	14,400
10-30-4710-251	GAS & OIL	50,582	66,000	65,000	65,000	35,000	45,000	45,000	45,000
10-30-4710-321	TELEPHONE	6,933	7,300	7,300	7,300	7,300	7,300	7,300	7,300
10-30-4710-331	ELECTRICITY	8,988	8,988	9,428	9,428	9,428	9,428	9,428	9,428
10-30-4710-341	PRINTING	-	600	900	900	400	400	400	400

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-30-4710-352	EQUIPMENT REPAIRS	73,047	103,800	110,000	110,000	80,000	90,000	90,000	90,000
10-30-4710-370	ADVERTISING	2,953	3,000	2,600	2,600	2,600	2,600	2,600	2,600
10-30-4710-450	PROPERTY & CASUALTY INS	10,290	14,100	15,305	15,305	12,510	15,000	15,000	15,000
10-30-4710-495	SAFETY	288	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-30-4710-499	MISCELLANEOUS	3,534	4,400	3,600	3,600	3,600	3,600	3,600	3,600
10-30-4710-500	CAPITAL EXPENSE	-	-	550,000	550,000	550,000	-	-	-
10-30-4710-599	MISCELLANEOUS EQUIPMENT	108,154	119,000	119,000	119,000	108,000	17,500	17,500	17,500
10-30-4710-628	RECYCLING CONTRACT	-	-	-	-	-	-	-	-
10-30-4710-991	CONTINGENCY	-	10,000	-	-	-	-	-	-
DEPT TOTAL	(4710) - SOLID WASTE	875,237	971,838	1,564,210	1,564,210	1,426,188	803,562	803,562	803,562

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4740) - GENERAL SERVICES									
10-30-4740-121	SALARIES	101,215	103,000	78,800	78,800	76,000	81,952	81,952	81,952
10-30-4740-181	FICA	7,743	7,900	6,022	6,022	5,900	6,265	6,265	6,265
10-30-4740-182	RETIREMENT	7,267	7,600	5,412	5,412	4,600	4,900	4,900	4,900
10-30-4740-183	HEALTH INSURANCE	38,928	39,000	44,495	44,495	29,000	23,934	23,834	23,834
10-30-4740-184	LIFE INSURANCE	67	100	100	100	100	100	200	200
10-30-4740-186	WORKER'S COMP INS	8,148	11,790	9,250	9,250	9,250	9,250	9,250	9,250
10-30-4740-187	DENTAL INSURANCE	1,875	1,900	1,900	1,900	1,900	1,900	1,900	1,900
10-30-4740-196	RETIREE HEALTH INSURANCE	11,076	11,100	14,399	14,399	14,400	14,400	14,400	14,400
10-30-4740-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-30-4740-200	SUPPLIES	2,936	7,400	7,400	7,400	3,000	4,000	4,000	4,000
10-30-4740-212	UNIFORMS	2,718	3,600	3,800	3,800	3,000	3,000	3,000	3,000
10-30-4740-251	GAS & OIL	1,933	4,400	4,000	4,000	2,000	2,500	2,500	2,500
10-30-4740-321	TELEPHONE	2,015	2,400	2,400	2,400	2,400	2,400	2,400	2,400
10-30-4740-331	ELECTRICITY	3,836	3,836	4,036	4,036	4,036	4,036	4,036	4,036

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-30-4740-351	BUILDING MAINTENANCE	261	2,000	2,000	2,000	500	11,000	11,000	11,000
10-30-4740-352	EQUIPMENT REPAIRS	2,837	4,700	5,000	5,000	3,000	3,500	3,500	3,500
10-30-4740-450	PROPERTY & CASUALTY INS	2,936	4,010	4,540	4,540	3,000	3,200	3,200	3,200
10-30-4740-499	MISCELLANEOUS	3,946	5,500	4,950	4,950	4,500	4,500	4,500	4,500
10-30-4740-500	CAPITAL EXPENSE	23,875	25,000	8,000	8,000	8,000	35,000	35,000	35,000
10-30-4740-599	MISCELLANEOUS EQUIPMENT	1,042	2,500	2,500	2,500	1,000	4,000	2,500	2,500
10-30-4740-991	CONTINGENCY	-	2,000	-	-	-	-	-	-
DEPT TOTAL	(4740) - GENERAL SERVICES	224,654	249,736	209,004	209,004	175,586	219,837	218,337	218,337

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4910) - PLANNING & ZONING									
10-40-4910-121	SALARIES	119,285	121,200	120,000	120,000	120,000	124,800	124,800	124,800
10-40-4910-181	FICA	9,129	9,300	9,200	9,200	9,200	9,560	9,560	9,560
10-40-4910-182	RETIREMENT	8,428	8,800	8,500	8,500	7,200	7,500	7,500	7,500
10-40-4910-183	HEALTH INSURANCE	22,824	22,900	29,671	29,671	22,200	18,200	18,100	18,100
10-40-4910-184	LIFE INSURANCE	50	100	100	100	100	100	200	200
10-40-4910-186	WORKER'S COMP INS	2,307	2,500	2,539	2,539	2,500	2,500	2,500	2,500
10-40-4910-187	DENTAL INSURANCE	1,572	1,700	1,700	1,700	1,700	1,700	1,700	1,700
10-40-4910-192	LEGAL	3,000	9,300	10,000	10,000	3,000	10,000	10,000	10,000
10-40-4910-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-40-4910-199	CONSULTING/ ENFORCEMENT	-	-	-	-	-	53,000	40,000	40,000
10-40-4910-200	SUPPLIES	859	2,400	2,000	2,000	1,000	2,000	1,000	1,000
10-40-4910-251	GAS & OIL	434	1,000	1,000	1,000	500	1,000	750	750
10-40-4910-260	OFFICE	299	1,800	1,500	1,500	900	1,800	900	900

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-40-4910-321	TELEPHONE	5,611	6,700	6,700	6,700	6,000	6,700	6,000	6,000
10-40-4910-325	POSTAGE	9	1,400	1,400	1,400	700	1,400	200	200
10-40-4910-341	PRINTING	-	-	-	-	-	-	-	-
10-40-4910-352	EQUIPMENT REPAIRS	69	1,500	1,500	1,500	500	1,500	500	500
10-40-4910-370	ADVERTISING	588	1,800	1,800	1,800	500	1,800	1,000	1,000
10-40-4910-395	TRAINING/BUSINESS	1,059	4,000	3,000	3,000	1,800	4,000	3,000	3,000
10-40-4910-439	EQUIPMENT RENTAL/LEASE	6,114	7,000	7,000	7,000	2,500	7,000	2,500	2,500
10-40-4910-450	PROPERTY & CASUALTY INS	1,747	2,400	2,637	2,637	2,025	2,637	2,125	2,125
10-40-4910-480	CONTRA-ADMINISTRATION	(11,030)	(11,030)	(11,150)	(11,150)	(11,150)	(11,150)	(11,150)	(11,150)
10-40-4910-491	DUES/SUBSCRIPTIONS	1,457	1,900	1,530	1,530	1,530	1,530	1,530	1,530
10-40-4910-499	MISCELLANEOUS	94	800	700	700	350	700	350	350
10-40-4910-500	CAPITAL EXPENSE	-	-	-	-	-	200,000	-	-
10-40-4910-599	MISCELLANEOUS EQUIPMENT	59	2,400	1,800	1,800	500	1,800	1,000	1,000
10-40-4910-680	PLANNING BOARD CONTRACT	2,641	5,500	5,500	5,500	5,500	5,500	5,500	5,500
10-40-4910-991	CONTINGENCY	-	2,500	-	-	-	-	-	-
DEPT TOTAL	(4910) - PLANNING & ZONING	176,605	207,870	208,627	208,627	179,055	455,577	229,565	229,565

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(4930) - BUSINESS & COMMUNITY DEV									
10-40-4930-121	SALARIES	76,344	88,250	90,000	90,000	88,500	93,600	93,600	93,600
10-40-4930-181	FICA	6,171	7,200	6,900	6,900	6,800	7,200	7,200	7,200
10-40-4930-182	RETIREMENT	5,271	6,300	6,400	6,400	5,400	5,700	5,700	5,700
10-40-4930-183	HEALTH INSURANCE	10,621	17,600	17,441	17,441	15,000	11,468	11,368	11,368
10-40-4930-184	LIFE INSURANCE	36	100	100	100	100	100	200	200
10-40-4930-186	WORKER'S COMP INS	1,700	2,000	1,870	1,870	1,870	1,870	1,870	1,870
10-40-4930-187	DENTAL INSURANCE	527	1,300	1,300	1,300	1,300	1,300	1,300	1,300
10-40-4930-189	AUTO ALLOWANCE	4,147	4,200	4,200	4,200	4,200	4,200	4,200	4,200
10-40-4930-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-40-4930-199	CONSULTING FEES	-	-	-	-	-	55,000	25,000	25,000
10-40-4930-200	SUPPLIES	973	2,500	2,500	2,500	1,500	2,500	1,500	1,500
10-40-4930-260	OFFICE	3,511	3,500	2,800	2,800	1,500	2,800	1,500	1,500
10-40-4930-321	TELEPHONE	6,277	6,300	6,000	6,000	6,800	6,800	6,800	6,800

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-40-4930-325	POSTAGE	-	1,000	1,000	1,000	500	1,000	200	200
10-40-4930-341	PRINTING	25	2,000	2,700	2,700	500	2,700	2,000	2,000
10-40-4930-395	TRAINING/BUSINESS	4,350	4,350	3,200	3,200	3,000	4,500	3,000	3,000
10-40-4930-413	OFFICE RENT	6,240	6,250	6,300	6,300	6,300	6,600	6,600	6,600
10-40-4930-439	EQUIPMENT RENTAL/LEASE	4,585	4,850	4,500	4,500	4,500	4,500	4,000	4,000
10-40-4930-450	PROPERTY & CASUALTY INS	748	1,000	1,249	1,249	850	1,000	1,000	1,000
10-40-4930-491	DUES/SUBSCRIPTIONS	1,293	2,150	2,160	2,160	2,000	2,160	2,000	2,000
10-40-4930-499	MISCELLANEOUS	343	500	450	450	450	450	450	450
10-40-4930-500	CAPITAL EXPENSE	-	-	-	-	-	-	-	-
10-40-4930-599	MISCELLANEOUS EQUIPMENT	1,536	2,250	500	500	500	1,000	750	750
10-40-4930-602	GRANTS-MISC EXPENSE	-	-	-	-	-	-	-	-
10-40-4930-682	CBD ENHANCEMENTS	17,402	18,000	18,000	18,000	18,000	20,000	29,000	29,000
10-40-4930-683	PROMOTIONS/MARKETING	18,063	28,000	28,000	28,000	28,000	17,000	17,000	17,000
10-40-4930-991	CONTINGENCY	-	2,000	-	-	-	-	-	-
DEPT TOTAL	(4930) - BUSINESS & COMMUNI	170,164	211,600	207,570	207,570	197,570	253,448	226,238	226,238

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(6100) - PARKS & RECREATION									
10-80-6100-121	SALARIES	205,122	206,000	205,000	205,000	205,000	213,200	213,200	213,200
10-80-6100-126	PART-TIME SALARIES	76,857	84,000	84,000	84,000	84,000	100,000	114,000	114,000
10-80-6100-181	FICA	21,601	22,600	22,300	22,300	22,300	24,000	24,000	24,000
10-80-6100-182	RETIREMENT	14,438	15,100	14,500	14,500	12,500	13,000	13,000	13,000
10-80-6100-183	HEALTH INSURANCE	60,866	68,890	72,868	72,868	62,860	42,134	41,984	41,984
10-80-6100-184	LIFE INSURANCE	101	150	150	150	150	150	300	300
10-80-6100-186	WORKER'S COMP INS	14,204	14,356	15,505	15,505	15,505	15,505	15,505	15,505
10-80-6100-187	DENTAL INSURANCE	3,990	4,100	4,100	4,100	4,100	4,100	4,100	4,100
10-80-6100-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
10-80-6100-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
10-80-6100-200	SUPPLIES	19,544	21,250	24,000	24,000	24,000	24,000	24,000	24,000
10-80-6100-212	UNIFORMS	700	900	1,700	1,700	1,700	1,700	1,700	1,700
10-80-6100-220	VENDING & CONCESSIONS	12,270	13,000	15,000	15,000	15,000	15,000	15,000	15,000
10-80-6100-251	GAS & OIL	4,181	6,400	6,400	6,400	3,500	6,000	4,500	4,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
10-80-6100-295	SPORTS PROGRAMS	52,226	53,800	55,000	55,000	55,000	60,000	60,000	60,000
10-80-6100-321	TELEPHONE	9,147	9,300	8,700	8,700	10,000	10,000	10,000	10,000
10-80-6100-331	ELECTRICITY	49,256	49,256	50,034	50,034	50,034	50,034	50,034	50,034
10-80-6100-351	BUILDING MAINTENANCE	17,176	20,000	16,000	16,000	16,000	20,000	18,000	18,000
10-80-6100-352	EQUIPMENT REPAIRS	4,323	5,000	6,500	6,500	5,000	6,500	5,000	5,000
10-80-6100-359	PARKS & TRAIL MAINTENANCE	8,241	10,500	16,500	16,500	15,000	20,000	20,000	20,000
10-80-6100-395	TRAINING/BUSINESS	3,998	3,810	4,800	4,800	4,000	4,800	4,000	4,000
10-80-6100-439	EQUIPMENT RENTAL/LEASE	1,565	2,400	2,400	2,400	1,800	2,400	2,000	2,000
10-80-6100-450	PROPERTY & CASUALTY INS	10,618	14,500	14,975	14,975	13,730	13,730	14,000	14,000
10-80-6100-499	MISCELLANEOUS	10,236	11,500	10,000	10,000	10,000	10,000	10,000	10,000
10-80-6100-500	CAPITAL EXPENSE	24,999	25,000	315,000	315,000	315,000	65,000	65,000	65,000
10-80-6100-599	MISCELLANEOUS EQUIPMENT	6,782	8,500	10,000	10,000	10,000	10,000	10,000	10,000
10-80-6100-991	CONTINGENCY	-	5,000	-	-	-	-	-	-
DEPT TOTAL	(6100) - PARKS & RECREATION	632,441	675,312	975,432	975,432	956,179	731,253	739,323	739,323
FUND TOTAL	(10) - GENERAL FUND	9,476,090	10,626,569	11,765,580	11,772,578	10,813,556	11,594,084	10,968,422	10,968,422

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(27) - POWELL BILL FUND									
27-20-4550-585	IMPROVEMENT- INTERSECTION	-	581,250	581,250	581,250	581,250	-	-	-
27-20-4550-586	IMPROVEMENT-DOWNTOWN	-	-	280,277	280,277	280,277	-	-	-
27-20-4550-590	POWELL BILL-STREETS	181,732	250,000	100,000	100,000	100,000	315,000	211,300	211,300
27-20-4550-980	REIMBURSE-GENERAL FUND	120,000	120,000	120,000	120,000	120,000	120,000	100,000	100,000
DEPT TOTAL	(4550) - POWELL BILL EXPENSE	301,732	951,250	1,081,527	1,081,527	1,081,527	435,000	311,300	311,300
FUND TOTAL	(27) - POWELL BILL FUND	301,732	951,250	1,081,527	1,081,527	1,081,527	435,000	311,300	311,300

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7100) - WATER TREATMENT PLANT									
61-91-7100-121	SALARIES	367,681	404,000	385,000	385,000	370,000	385,000	385,000	385,000
61-91-7100-181	FICA	28,048	30,900	31,500	31,500	29,000	31,500	31,500	31,500
61-91-7100-182	RETIREMENT	2,882	29,300	29,000	29,000	23,000	25,000	25,000	25,000
61-91-7100-183	HEALTH INSURANCE	88,800	93,525	111,665	111,665	99,000	65,070	64,870	64,870
61-91-7100-184	LIFE INSURANCE	163	200	200	200	200	200	400	400
61-91-7100-186	WORKER'S COMP INS	11,982	19,600	15,235	15,235	15,235	15,235	15,235	15,235
61-91-7100-187	DENTAL INSURANCE	5,850	6,800	6,800	6,800	6,800	6,800	6,800	6,800
61-91-7100-195	OPEB RETIREE HEALTH	13,057	30,000	30,000	30,000	30,000	30,000	30,000	30,000
61-91-7100-196	RETIREE HEALTH INSURANCE	22,152	23,675	28,798	28,798	28,798	28,798	28,798	28,798
61-91-7100-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7100-199	CONSULTING FEES	2,328	23,525	8,000	8,000	4,000	4,000	4,000	4,000
61-91-7100-200	SUPPLIES	18,425	29,000	22,000	22,000	20,000	22,000	22,000	22,000
61-91-7100-203	CHEMICALS	129,213	193,000	148,000	148,000	130,000	145,000	145,000	145,000
61-91-7100-212	UNIFORMS	6,732	7,700	8,000	8,000	7,500	7,500	7,500	7,500
61-91-7100-251	GAS & OIL	2,207	4,750	4,500	4,500	3,000	3,500	3,500	3,500

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7100-260	OFFICE	1,048	2,700	2,700	2,700	2,700	2,700	2,700	2,700
61-91-7100-321	TELEPHONE	7,431	7,600	7,500	7,500	7,600	7,600	7,600	7,600
61-91-7100-325	POSTAGE	35	2,400	2,400	2,400	400	500	500	500
61-91-7100-331	ELECTRICITY	295,088	295,088	249,000	249,000	249,000	249,000	249,000	249,000
61-91-7100-332	GENERATOR FUEL	11,170	35,000	35,000	35,000	20,000	30,000	30,000	30,000
61-91-7100-339	PUMP/TANKS ELECTRICITY	12,427	33,000	17,000	17,000	14,000	15,000	14,000	14,000
61-91-7100-341	PRINTING	-	2,500	1,000	1,000	400	500	400	400
61-91-7100-351	BUILDING MAINTENANCE	4,855	17,000	17,000	17,000	12,000	77,000	77,000	77,000
61-91-7100-352	EQUIPMENT REPAIRS	64,354	79,500	83,000	83,000	65,000	70,000	70,000	70,000
61-91-7100-395	TRAINING/BUSINESS	259	4,500	4,500	4,500	2,000	3,000	2,000	2,000
61-91-7100-396	CHEMICAL ANALYSIS	17,009	25,000	25,000	25,000	17,000	20,000	20,000	20,000
61-91-7100-439	EQUIPMENT RENTAL/LEASE	1,590	3,000	3,000	3,000	2,000	2,500	2,500	2,500
61-91-7100-450	PROPERTY & CASUALTY INS	22,876	31,425	33,875	33,875	33,875	33,875	33,875	33,875
61-91-7100-491	DUES/SUBSCRIPTIONS	4,929	6,000	5,400	5,400	5,200	5,400	5,400	5,400
61-91-7100-495	SAFETY	1,654	2,900	2,900	2,900	1,900	2,500	2,500	2,500
61-91-7100-499	MISCELLANEOUS	798	8,000	7,200	7,200	7,000	7,200	7,200	7,200

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7100-500	CAPITAL EXPENSE	-	177,000	52,000	52,000	52,000	-	-	-
61-91-7100-599	MISCELLANEOUS EQUIPMENT	22,634	28,500	29,500	29,500	14,000	29,500	29,500	29,500
61-91-7100-629	WATER SERVICE CONTRACT	130,188	135,000	140,000	140,000	128,000	135,000	135,000	135,000
61-91-7100-991	CONTINGENCY	-	10,000	-	-	-	-	17,750	17,750
DEPT TOTAL	(7100) - WATER TREATMENT PLAN	1,297,865	1,802,088	1,546,673	1,546,673	1,400,608	1,460,878	1,476,528	1,476,528

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7110) - DISTRIBUTION & COLLECT									
61-91-7110-121	SALARIES	475,782	475,700	443,250	443,250	443,250	460,980	460,980	460,980
61-91-7110-181	FICA	36,452	36,500	34,000	34,000	34,000	35,360	35,360	35,360
61-91-7110-182	RETIREMENT	3,532	35,000	31,360	31,360	31,360	32,614	32,614	32,614
61-91-7110-183	HEALTH INSURANCE	131,751	131,820	155,747	155,747	135,700	94,738	94,488	94,488
61-91-7110-184	LIFE INSURANCE	214	250	250	250	250	250	500	500
61-91-7110-186	WORKER'S COMP INS	20,424	20,600	23,730	23,730	23,730	23,730	23,730	23,730
61-91-7110-187	DENTAL INSURANCE	7,878	8,000	8,000	8,000	8,000	8,000	8,000	8,000
61-91-7110-195	OPEB RETIREE HEALTH	32,265	35,000	35,000	35,000	35,000	35,000	35,000	35,000
61-91-7110-196	RETIREE HEALTH INSURANCE	11,076	11,085	14,399	14,399	14,400	14,400	14,400	14,400
61-91-7110-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7110-199	CONSULTING FEES	15,940	21,290	18,000	18,000	16,000	26,000	26,000	26,000
61-91-7110-200	SUPPLIES	149,079	167,000	172,000	172,000	165,000	165,000	165,000	165,000
61-91-7110-212	UNIFORMS	10,592	12,000	12,500	12,500	11,000	11,000	11,000	11,000
61-91-7110-251	GAS & OIL	37,258	40,000	40,000	40,000	20,000	30,000	30,000	30,000
61-91-7110-321	TELEPHONE	9,558	9,900	9,900	9,900	11,000	11,000	11,000	11,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7110-325	POSTAGE	21,753	21,760	19,500	19,500	22,000	22,000	22,000	22,000
61-91-7110-331	ELECTRICITY	21,393	21,393	17,000	17,000	17,000	17,000	17,000	17,000
61-91-7110-339	LIFT STATIONS ELECTRICITY	10,114	22,940	15,000	15,000	15,000	15,000	15,000	15,000
61-91-7110-341	PRINTING	510	1,000	2,500	2,500	500	1,000	1,000	1,000
61-91-7110-351	BUILDING MAINTENANCE	20	50	3,800	3,800	1,000	2,000	2,000	2,000
61-91-7110-352	EQUIPMENT REPAIRS	44,195	93,100	77,000	77,000	77,000	77,000	77,000	77,000
61-91-7110-390	METER TESTING	-	1,500	3,500	3,500	500	1,000	1,000	1,000
61-91-7110-395	TRAINING/BUSINESS	1,682	3,500	4,000	4,000	1,500	2,500	2,500	2,500
61-91-7110-450	PROPERTY & CASUALTY INS	16,998	23,530	25,424	25,424	25,424	25,424	25,424	25,424
61-91-7110-491	DUES/SUBSCRIPTIONS	3,760	4,810	3,150	3,150	3,150	3,150	3,150	3,150
61-91-7110-495	SAFETY	1,444	1,700	3,700	3,700	1,500	2,000	2,000	2,000
61-91-7110-499	MISCELLANEOUS	6,405	7,090	7,560	7,560	5,000	7,000	7,000	7,000
61-91-7110-500	CAPITAL EXPENSE	-	110,750	1,138,420	1,138,420	1,138,420	145,000	145,000	145,000
61-91-7110-596	SYSTEM MAINTENANCE	79,582	29,500	36,000	41,675	40,000	110,000	90,000	90,000
61-91-7110-599	MISCELLANEOUS EQUIPMENT	14,979	18,000	19,000	19,000	15,000	36,000	25,000	25,000
61-91-7110-629	WATER SERVICE CONTRACT	-	1,500	1,500	1,500	-	1,500	1,500	1,500

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7110-991	CONTINGENCY	-	10,000	-	-	-	-	21,000	21,000
DEPT TOTAL	(7110) - DISTRIBUTION & COLLECT	1,164,635	1,376,268	2,375,190	2,380,865	2,311,684	1,415,646	1,405,646	1,405,646

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7120) - WASTEWATER TREATMENT PLANT									
61-91-7120-121	SALARIES	376,505	377,800	385,000	385,000	385,000	400,400	400,400	400,400
61-91-7120-181	FICA	28,722	28,900	29,500	29,500	29,500	30,680	30,680	30,680
61-91-7120-182	RETIREMENT	2,643	27,400	27,300	27,300	27,300	28,392	28,392	28,392
61-91-7120-183	HEALTH INSURANCE	82,328	85,400	91,603	91,603	86,100	52,604	52,404	52,404
61-91-7120-184	LIFE INSURANCE	162	200	200	200	200	200	400	400
61-91-7120-186	WORKER'S COMP INS	11,012	18,500	14,477	14,477	14,477	14,477	14,477	14,477
61-91-7120-187	DENTAL INSURANCE	5,457	5,900	5,900	5,900	5,900	5,900	5,900	5,900
61-91-7120-195	OPEB RETIREE HEALTH	12,844	25,000	25,000	25,000	25,000	25,000	25,000	25,000
61-91-7120-196	RETIREE HEALTH INSURANCE	22,152	22,200	28,798	28,798	28,798	28,798	28,798	28,798
61-91-7120-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
61-91-7120-199	CONSULTING FEES	247	19,000	20,000	20,000	500	10,000	10,000	10,000
61-91-7120-200	SUPPLIES	17,200	22,000	24,000	24,000	18,000	20,000	20,000	20,000
61-91-7120-203	CHEMICALS	65,781	109,050	85,000	85,000	67,000	75,000	75,000	75,000
61-91-7120-212	UNIFORMS	7,558	8,000	8,000	8,000	8,000	8,000	8,000	8,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7120-251	GAS & OIL	3,611	4,000	4,500	4,500	2,000	3,000	3,000	3,000
61-91-7120-260	OFFICE	591	2,000	1,800	1,800	1,800	1,800	1,800	1,800
61-91-7120-298	HEAT EXCHANGER FUEL OIL	3,740	28,500	30,000	30,000	4,000	10,000	10,000	10,000
61-91-7120-299	PRE-TREATMENT	35	10,450	12,000	12,000	500	6,000	6,000	6,000
61-91-7120-321	TELEPHONE	7,481	7,810	7,400	7,400	8,000	8,000	8,000	8,000
61-91-7120-331	ELECTRICITY	292,087	292,087	278,000	278,000	278,000	278,000	278,000	278,000
61-91-7120-332	GENERATOR FUEL	2,054	20,000	18,000	18,000	3,000	10,000	10,000	10,000
61-91-7120-351	BUILDING MAINTENANCE	10,018	11,000	11,000	11,000	10,000	35,000	35,000	35,000
61-91-7120-352	EQUIPMENT REPAIRS	82,202	94,040	85,000	85,000	85,000	85,000	85,000	85,000
61-91-7120-395	TRAINING/BUSINESS	1,822	5,000	5,000	5,000	1,000	2,500	2,500	2,500
61-91-7120-396	CHEMICAL ANALYSIS	19,936	43,000	44,000	44,000	20,000	25,000	25,000	25,000
61-91-7120-397	SLUDGE REMOVAL	185,477	280,000	285,000	285,000	215,000	250,000	250,000	250,000
61-91-7120-439	EQUIPMENT RENTAL/LEASE	749	2,500	2,500	2,500	1,000	2,500	2,500	2,500
61-91-7120-450	PROPERTY & CASUALTY INS	19,256	26,540	28,645	28,645	28,645	28,645	28,645	28,645
61-91-7120-491	DUES/SUBSCRIPTIONS	7,004	8,550	6,300	6,300	8,500	8,500	8,500	8,500
61-91-7120-499	MISCELLANEOUS	6,239	8,160	3,100	3,100	2,000	3,000	3,000	3,000

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7120-500	CAPITAL EXPENSE	-	63,000	30,000	30,000	26,000	141,000	141,000	141,000
61-91-7120-599	MISCELLANEOUS EQUIPMENT	8,085	15,000	14,000	14,000	7,000	14,500	14,000	14,000
61-91-7120-629	WATER SERVICE CONTRACT	16,045	23,000	23,000	23,000	17,000	23,000	23,000	23,000
61-91-7120-991	CONTINGENCY	-	10,000	-	-	-	-	18,000	18,000
DEPT TOTAL	(7120) - WASTEWATER TREATM	1,299,044	1,703,987	1,634,023	1,634,023	1,414,220	1,634,896	1,652,396	1,652,396

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7130) - WATER & SEWER INTANGIBLE									
61-91-7130-193	HEALTH ADMIN COST	22,476	26,140	48,000	48,000	48,000	10,000	10,000	10,000
61-91-7130-399	CREDIT CARD EXPENSE	5,235	5,400	4,000	4,000	4,000	4,000	4,000	4,000
61-91-7130-459	BOND REFUNDING EXPENSE	74,000	9,553,000	-	-	-	-	-	-
61-91-7130-460	DEPRECIATION EXPENSE	1,747,158	-	-	-	-	-	-	-
61-91-7130-492	BAD DEBT EXPENSE	95,456	95,460	75,000	75,000	75,000	75,000	75,000	75,000
61-91-7130-498	ENTERPRISE ADMINISTRATION	775,000	775,000	675,000	675,000	675,000	675,000	675,000	675,000
61-91-7130-499	MISCELLANEOUS	-	400	400	400	400	400	400	400
61-91-7130-710	REVENUE BOND PRINCIPAL	-	1,345,000	1,510,000	1,510,000	1,510,000	1,540,000	1,540,000	1,540,000
61-91-7130-711	2000 LOAN PRINCIPAL-WATER	-	70,875	72,906	72,906	72,906	74,999	74,999	74,999
61-91-7130-712	2003 LOAN PRINCIPAL-SEWER	-	553,395	569,273	569,273	569,272	585,612	585,612	585,612
61-91-7130-720	REVENUE BOND INTEREST	414,373	465,020	159,745	159,745	159,879	131,472	131,472	131,472
61-91-7130-721	2000 LOAN INTEREST-WATER	15,185	15,525	13,491	13,491	13,491	11,398	11,398	11,398
61-91-7130-722	2003 LOAN INTEREST-SEWER	157,851	160,500	144,617	144,617	144,617	128,278	128,278	128,278
61-91-7130-750	REVENUE BOND HANDLING	2,430	2,500	2,500	2,500	2,500	2,500	2,500	2,500
61-91-7130-950	INVENTORY CHANGE	109,406	-	-	-	-	-	-	-

Fiscal Year 2016-17

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
61-91-7130-985	PILOT EXPENSE	368,160	368,160	379,096	379,096	379,096	379,096	379,096	379,096
DEPT TOTAL	(7130) - WATER & SEWER INTANGI	3,786,731	13,436,375	3,654,028	3,654,028	3,654,161	3,617,755	3,617,755	3,617,755
FUND TOTAL	(61) - WATER & SEWER FUND	7,548,275	18,318,718	9,209,914	9,215,589	8,780,673	8,129,175	8,152,325	8,152,325

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
(7200) - ELECTRIC DEPT									
63-93-7200-121	SALARIES	280,914	280,100	306,500	306,500	304,000	318,760	318,760	318,760
63-93-7200-126	PART-TIME SALARIES	18,271	18,400	-	-	8,000	8,000	8,000	8,000
63-93-7200-181	FICA	22,772	22,800	23,600	23,600	23,600	24,544	24,544	24,544
63-93-7200-182	RETIREMENT	2,133	19,600	27,700	27,700	19,000	20,000	20,000	20,000
63-93-7200-183	HEALTH INSURANCE	76,393	76,500	106,006	106,006	90,000	53,602	53,422	53,422
63-93-7200-184	LIFE INSURANCE	126	150	180	180	180	180	360	360
63-93-7200-186	WORKER'S COMP INS	13,814	13,815	16,552	16,552	16,552	16,552	16,552	16,552
63-93-7200-187	DENTAL INSURANCE	4,655	5,200	5,200	5,200	5,200	5,200	5,200	5,200
63-93-7200-192	LEGAL	-	485	1,000	1,000	-	1,000	1,000	1,000
63-93-7200-193	HEALTH ADMIN COST	176	9,000	15,000	15,000	15,000	2,000	2,000	2,000
63-93-7200-195	OPEB RETIREE HEALTH	12,776	4,000	6,000	6,000	6,000	6,000	6,000	6,000
63-93-7200-196	RETIREE HEALTH INSURANCE	-	-	-	-	-	-	-	-
63-93-7200-197	RETIREE DENTAL INSURANCE	-	-	-	-	-	-	-	-
63-93-7200-199	CONSULTING FEES	5,014	5,015	8,000	8,000	8,000	8,000	8,000	8,000
63-93-7200-200	SUPPLIES	32,851	33,000	73,000	73,000	40,000	60,000	60,000	60,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-212	UNIFORMS	6,997	7,800	9,300	9,300	8,200	8,700	8,700	8,700
63-93-7200-251	GAS & OIL	9,071	10,500	14,500	14,500	6,000	10,000	10,000	10,000
63-93-7200-321	TELEPHONE	8,147	8,230	8,000	8,000	9,300	9,500	9,500	9,500
63-93-7200-330	POWER SECURE EXPENSES	63,664	68,200	66,000	66,000	66,000	66,000	66,000	66,000
63-93-7200-331	ELECTRICITY	6,410,269	6,410,325	5,925,000	5,925,000	5,925,000	5,925,000	5,725,000	5,725,000
63-93-7200-332	ELECTRICITY-REPS CHARGES	29,933	30,000	30,000	30,000	30,000	30,000	30,000	30,000
63-93-7200-337	SALES TAX DISTRIBUTION	206,756	206,800	-	-	-	-	-	-
63-93-7200-338	STREET LIGHTING	80,969	81,900	110,000	110,000	110,000	110,000	110,000	110,000
63-93-7200-341	PRINTING	1,943	2,200	3,200	3,200	500	1,000	1,000	1,000
63-93-7200-351	BUILDING MAINTENANCE	2,581	3,000	12,000	12,000	4,000	8,000	8,000	8,000
63-93-7200-352	EQUIPMENT REPAIRS	12,130	13,000	28,000	28,000	10,000	20,000	20,000	20,000
63-93-7200-390	METER TESTING	15,992	16,000	20,000	20,000	10,000	10,000	10,000	10,000
63-93-7200-395	TRAINING/BUSINESS	-	1,000	2,000	2,000	500	1,000	1,000	1,000
63-93-7200-399	CREDIT CARD EXPENSE	6,545	7,000	5,000	5,000	5,000	5,000	5,000	5,000
63-93-7200-439	EQUIPMENT RENTAL/LEASE	-	1,900	3,900	3,900	1,000	2,000	2,000	2,000
63-93-7200-450	PROPERTY & CASUALTY INS	16,675	23,175	24,915	24,915	24,915	24,915	24,915	24,915

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-460	DEPRECIATION EXPENSE	85,424	-	-	-	-	-	-	-
63-93-7200-489	ELECTRICITIES DUES	6,075	6,085	6,200	6,200	6,200	6,200	6,200	6,200
63-93-7200-492	BAD DEBT EXPENSE	53,974	76,500	55,000	55,000	55,000	55,000	55,000	55,000
63-93-7200-498	ENTERPRISE ADMINISTRATION	375,000	375,000	475,000	475,000	475,000	475,000	475,000	475,000
63-93-7200-499	MISCELLANEOUS	2,125	3,000	5,400	5,400	2,500	34,000	34,000	34,000
63-93-7200-500	CAPITAL EXPENSE	-	271,000	132,000	206,975	206,975	379,000	379,000	379,000
63-93-7200-596	SYSTEM MAINTENANCE	43,954	45,270	85,000	85,000	55,000	215,000	185,000	185,000

EXPENSE WORKSHEET REPORT

Account Number	Account Description	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Est Annual Expense	Dept Request	Manager Recommended	Council Approved
63-93-7200-599	MISCELLANEOUS EQUIPMENT	1,655	2,200	6,500	6,500	2,000	30,500	30,500	30,500
63-93-7200-640	CONTRIB RESERV RATE STABL	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
63-93-7200-950	INVENTORY CHANGE	156,418	-	-	-	-	-	-	-
63-93-7200-985	PILOT EXPENSE	25,975	25,975	25,975	25,975	25,975	25,975	25,975	25,975
63-93-7200-991	CONTINGENCY	-	25,000	-	-	-	-	33,372	33,372
DEPT TOTAL	(7200) - ELECTRIC DEPT	8,117,166	8,234,125	7,666,628	7,741,603	7,599,597	8,000,628	7,804,000	7,804,000
FUND TOTAL	(63) - ELECTRIC FUND	8,117,166	8,234,125	7,666,628	7,741,603	7,599,597	8,000,628	7,804,000	7,804,000
GRAND TOTAL	ALL FUNDS	25,443,263	38,130,662	29,723,649	29,811,297	28,275,353	28,158,887	27,236,047	27,236,047

2016-2017 - CAPITAL OUTLAY - GENERAL FUND

(1)	<u>CITY MANAGER / CLERK</u>	
	OFFICE EQUIPMENT	\$5,000.00
(2)	<u>HUMAN RESOURCES</u>	
	NONE	\$0.00
(3)	<u>FINANCE</u>	
	PRINTER	\$10,000.00
(4)	<u>GENERAL EXPENSE</u>	
	NONE	\$0.00
(5)	<u>POLICE</u>	
	TWO CARS	\$60,000.00
	MOBILE SPEED TRAILER	\$6,500.00
	TASERS	\$11,000.00
	FORENSICS DEVICE	\$5,000.00
	BODY WORN CAMERAS	\$22,000.00
	K-9 & TRAINING	\$18,500.00
	ELECTRONIC SIGN	\$9,000.00
	4 YEAR COMPUTER ROTATION	<u>\$5,000.00</u>
		\$137,000.00
(6)	<u>FIRE</u>	
	SUV	\$44,000.00
	CAR	\$45,000.00
	TRUCK	<u>\$38,000.00</u>
		\$127,000.00

(7)	<u>PUBLIC WORKS</u>		
		NONE	\$0.00
(8)	<u>STREET</u>		
		SKID STEER	\$125,000.00
		SNOW PLOW	<u>\$17,000.00</u>
			\$142,000.00
(9)	<u>EQUIPMENT SERVICES</u>		
		TRUCK	\$35,000.00
(10)	<u>SOLID WASTE</u>		
		NONE	\$0.00
(11)	<u>GENERAL SERVICES</u>		
		TRUCK	\$35,000.00
(12)	<u>PLANNING</u>		
		NONE	\$0.00
(13)	<u>BUSINESS & COMMUNITY DEVELOPMENT</u>		
		NONE	\$0.00
(14)	<u>PARKS & RECREATION</u>		
		CAR	\$30,000.00
		MASTER PLAN RESERVE	<u>\$35,000.00</u>
			\$65,000.00
		<u>GENERAL FUND CAPITAL</u>	\$556,000.00

2016-2017 - CAPITAL OUTLAY - POWELL BILL

(1) POWELL BILL

STREETS /SIDEWALKS	\$211,000.00
INTERSECTION	\$0.00
DOWNTOWN IMPROVEMENTS	<u>\$0.00</u>
POWELL BILL FUND TOTAL	\$211,000.00

2016-2017 - CAPITAL OUTLAY - ELECTRIC

(1) ELECTRIC FUND

TRANSFORMERS	\$100,000.00
SUBSTATION IMPROVEMENTS	<u>\$279,000.00</u>
<u>ELECTRIC FUND TOTAL</u>	\$379,000.00

City of Lincolnton, NC
Financial Plan 10 Year W-Dept. Requests

Assumptions: Defined by Council and Local Environment												
Property Tax Growth 0%, 3% eval		1.00		1.01	1.015	1.02		1.03		1.04		1.05
Sales Tax Growth %		1.00		1.01	1.015	1.02		1.03		1.04		1.05
Other Revenue- 0%, 1%, 2%, 3%		1.00		1.01	1.015	1.02		1.03		1.04		1.05
Wages- % growth		1.00		1.01	1.015	1.02		1.03		1.04		1.05
Health Costs- %		1.00		1.10	1.05	1.20		1.25		1.30		1.35
Other Operating Costs- %		1.00		1.01	1.015	1.02		1.03		1.04		1.05
Fund Balance Reduction 0%,5%,10%		1.00		0.95		0.9						
Capital- TBD												
Debt- TBD												
Tax Valuation Growth 0%, 3%		809,983,978	834,070,000	834,070,000	859,092,100	859,092,100	859,092,100	859,092,100	884,864,863	884,864,863	884,864,863	884,864,863

General Fund- Operations		Fiscal Year										
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026

Revenue Categories												
Property Taxes- Current and Prior Year		4,744,000	4,881,156	4,881,156	4,924,930	4,924,930	4,924,930	4,924,930	5,060,558	5,060,558	5,060,558	5,060,558
Sales and Use		2,654,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000	2,660,000
Permits and Fees		-	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000
Franchise Tax		820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000
Beer and Wine Tax		44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Payment in Lieu of Taxes- Outside		22,470	22,470	22,470	22,470	22,470	22,470	22,470	22,470	22,470	22,470	22,470
Payment in Lieu of Taxes		405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296	405,296
Solid Waste Disposal Tax		5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900
DMV & Garbage-Non Profits		-	-	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Sales and Services		43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
Investment Income		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
ABC Revenues		90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Recreation Revenues		108,800	108,800	108,800	108,800	108,800	108,800	108,800	108,800	108,800	108,800	108,800
Capital Contributions		270,000	-	-	-	-	-	-	-	-	-	-
Other Sources		100,800	101,800	101,800	101,800	101,800	101,800	101,800	101,800	101,800	101,800	101,800
Miscellaneous		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Issuance of Debt		1,175,000	394,000	-	-	-	-	-	-	-	-	-
Reimbursement from Powell Bill		120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Fund Balance Appropriated		1,100,314	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Total Operating Revenue		11,765,580	10,968,422	10,854,422	10,898,196	10,898,196	10,898,196	10,898,196	11,033,824	11,033,824	11,033,824	11,033,824

Expenditure Categories												
Salaries and Wages	100-179	5,174,125	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302	5,496,302
Health Benefits	180's	1,958,797	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562	1,331,562
Other Benefits	180's	1,070,720	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341	1,088,341
Professional Services	190	298,750	196,750	254,750	196,750	196,750	196,750	196,750	196,750	196,750	196,750	196,750
Supplies and Materials	200	549,200	556,550	556,550	556,550	556,550	556,550	556,550	556,550	556,550	556,550	556,550
Current Obligations and Services	300	780,214	791,427	825,427	791,427	791,427	791,427	791,427	791,427	791,427	791,427	791,427
Fixed Charges and Other Services	400	396,112	404,357	404,357	404,357	404,357	404,357	404,357	404,357	404,357	404,357	404,357
Contra Administration	400	(1,150,002)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)	(1,149,552)
Capital Outlay	500	1,561,000	556,000	368,000	365,000	750,000	354,000	1,125,000	385,000	220,000	327,000	65,000
Misc. Equipment, Other	591-599	246,700	321,250	321,250	321,250	321,250	321,250	321,250	321,250	321,250	321,250	321,250
Contracts, Grants, Subsidies & Allocations	600	563,010	549,900	549,900	549,900	549,900	549,900	549,900	549,900	549,900	549,900	549,900
Debt Service	700	316,954	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535
Contingency/Reserve	700	-	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total General Fund		11,765,580	10,968,422	10,872,422	10,777,422	11,162,422	10,766,422	11,537,422	10,797,422	10,632,422	10,739,422	10,477,422

(Funding GAP) or Surplus		0	0	(18,000)	120,774	(264,226)	131,774	(639,226)	236,402	401,402	294,402	556,402
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One cents Equivalent		80,998	83,407	83,407	85,909	85,909	85,909	85,909	88,486	88,486	88,486	88,486
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Property Tax Increase Needed	Cents		(0.0)	0.2	(1.4)	3.1	(1.5)	7.4	(2.7)	(4.5)	(3.3)	(6.3)
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Powell Bill		Fiscal Year										
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026

Revenue Categories												
Powell Bill Allocation- State		311,000	311,000	311,000	311,000	311,000	311,000	311,000	311,000	311,000	311,000	311,000
Grants		465,000	-	-	-	-	-	-	-	-	-	-
Investment Income		300	300	300	300	300	300	300	300	300	300	300
Fund Balance Appropriated		305,227	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue		1,081,527	311,300									

Expenditure Categories												
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City of Lincolnton, NC
Financial Plan 10 Year W-Dept. Requests

Improvement- Intersection		581,250	-	-	-	-	-	-	-	-	-	-
Improvement- Downtown		280,277	-	-	-	-	-	-	-	-	-	-
Powell Bill Streets		100,000	211,300	-	-	-	-	-	-	-	-	-
Reimburse General Fund		120,000	100,000	-	-	-	-	-	-	-	-	-
Total Operating Expense		1,081,527	311,300	-	-	-	-	-	-	-	-	-
Revenues Limited to State Allocations and Grants-		-	-	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)	(311,300)

		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Enterprise- Water & Sewer												
Revenue Categories												
Charges for Water		3,079,850	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000	3,220,000
Charges for Sewer		4,431,367	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Connection Charges		16,500	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Capital Contributions		170,810	-	-	-	-	-	-	-	-	-	-
Investment Income		5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Operating Revenues		216,845	216,825	216,825	216,825	216,825	216,825	216,825	216,825	216,825	216,825	216,825
Other Financing Sources		1,289,042	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000	286,000
Total Operating Revenue		9,209,914	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325	8,152,325
Expenditure Categories												
Salaries and Wages	100-179	1,213,250	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380	1,246,380
Health Benefits	180's	521,010	373,758	373,758	373,758	373,758	373,758	373,758	373,758	373,758	373,758	373,758
Other Benefits	180's	305,452	268,988	268,988	268,988	268,988	268,988	268,988	268,988	268,988	268,988	268,988
Professional Services	190	46,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Supplies and Materials	200	577,000	510,500	510,500	510,500	510,500	510,500	510,500	510,500	510,500	510,500	510,500
Current Obligations and Services	300	1,331,000	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500	1,316,500
Fixed Charges and Other Services	400	208,154	207,094	207,094	207,094	207,094	207,094	207,094	207,094	207,094	207,094	207,094
Contra Administration	400	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000	675,000
Capital Outlay	500	1,218,420	286,000	300,000	-	-	-	-	-	-	-	-
Misc. Equipment, Other	591-599	98,500	158,500	158,500	158,500	158,500	158,500	158,500	158,500	158,500	158,500	158,500
Contracts, Grants, Subsidies & Allocations	600	164,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500	159,500
Debt Service	700	2,472,532	2,474,259	2,475,849	2,474,994	2,471,660	2,476,963	713,890	713,790	-	-	-
Pilot Expense	900	379,096	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846	435,846
Total Operating Expense		9,209,914	8,152,325	8,167,915	7,867,060	7,863,726	7,869,029	6,105,956	6,105,856	5,392,066	5,392,066	5,392,066
(Funding GAP) or Surplus		-	(0)	(15,590)	285,265	288,599	283,296	2,046,369	2,046,469	2,760,259	2,760,259	2,760,259
One Percent Equivalent- Water		29,280	29,280	29,280	29,280	29,280	29,280	29,280	29,280	29,280	29,280	29,280
One Percent Equivalent- Sewer		39,380	39,380	39,380	39,380	39,380	39,380	39,380	39,380	39,380	39,380	39,380
One Percent Average		68,660	68,660	68,660	68,660	68,660	68,660	68,660	68,660	68,660	68,660	68,660
Rate Increase Needed- Water/Sewer	%		0.0	0.2	(4.2)	(4.2)	(4.1)	(29.8)	(29.8)	(40.2)	(40.2)	(40.2)

		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Enterprise- Electric												
Revenue Categories												
Electric Sales		6,639,914	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286	6,698,286
Electric Municipal Operations		776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914	776,914
Investment Income		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other Operating Revenue		248,086	247,800	247,800	247,800	247,800	247,800	247,800	247,800	247,800	247,800	247,800
Other Financing Sources		74,975	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000	79,000
Total Operating Revenue		7,741,889	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000	7,804,000
Expenditure Categories												
Salaries and Wages	100-179	306,500	326,760	326,760	326,760	326,760	326,760	326,760	326,760	326,760	326,760	326,760
Health Benefits	180's	106,006	53,422	53,422	53,422	53,422	53,422	53,422	53,422	53,422	53,422	53,422
Other Benefits	180's	73,232	66,656	66,656	66,656	66,656	66,656	66,656	66,656	66,656	66,656	66,656
Professional Services	190	30,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Supplies and Materials	200	96,800	78,700	78,700	78,700	78,700	78,700	78,700	78,700	78,700	78,700	78,700
Current Obligations and Services	300	6,209,200	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500	5,985,500
Fixed Charges and Other Services	400	95,415	122,115	122,115	122,115	122,115	122,115	122,115	122,115	122,115	122,115	122,115
Contra Administration	400	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Capital Outlay	500	206,975	379,000	-	-	-	-	-	-	-	-	-
Misc. Equipment, Other	591-599	91,500	215,500	215,500	215,500	215,500	215,500	215,500	215,500	215,500	215,500	215,500
Contracts, Grants, Subsidies & Allocations	600	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

City of Lincolnton, NC
 Financial Plan 10 Year W-Dept. Requests

Debt Service	700	-	-	-	-	-	-	-	-	-	-	-
Pilot Expense	900	25,975	59,347	59,347	59,347	59,347	59,347	59,347	59,347	59,347	59,347	59,347
Total Operating Expense		7,741,603	7,804,000	7,425,000	7,425,000	7,425,000	7,425,000	7,425,000	7,425,000	7,425,000	7,425,000	7,425,000
(Funding GAP) or Surplus		286	-	379,000	379,000	379,000	379,000	379,000	379,000	379,000	379,000	379,000
One Percent Equivalent- Electric		67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Rate Increase Needed Electric	%	-	-	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)

Capital Improvements Included in '500' & 700' Line Items in Department Budgets												
		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Capital Improvements- General Fund												
Revenue												
Intergovernmental		432,954	981,535	793,535	790,535	1,175,535	779,535	1,550,535	810,535	645,535	752,535	490,535
Revenue Bonds		-	-	-	-	-	-	-	-	-	-	-
Capital Contributions		270,000	-	-	-	-	-	-	-	-	-	-
Revolving Loans		1,175,000	-	-	-	-	-	-	-	-	-	-
Fund Balance		-	-	-	-	-	-	-	-	-	-	-
		1,877,954	981,535	793,535	790,535	1,175,535	779,535	1,550,535	810,535	645,535	752,535	490,535
Capital Expenses												
City Manager/Clerk		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Finance		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Expense		-	-	-	-	-	-	-	-	-	-	-
Police		208,000	137,000	-	300,000	175,000	-	-	300,000	175,000	-	-
Fire		450,000	127,000	-	-	510,000	127,000	450,000	-	-	-	-
Public Works		15,000	-	-	-	-	-	-	-	-	-	-
Street		-	142,000	258,000	-	-	142,000	-	-	-	142,000	-
Equipment Services		-	35,000	-	-	-	35,000	-	-	-	35,000	-
Solid Waste		550,000	-	-	-	-	-	-	-	-	-	-
General Services		8,000	35,000	35,000	-	-	35,000	550,000	-	-	35,000	-
Business and Comm. Develop		-	-	-	-	-	-	-	-	-	-	-
Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Recreation		315,000	65,000	60,000	50,000	50,000	-	110,000	70,000	30,000	100,000	50,000
Debt Service		316,954	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535	425,535
		1,877,954	981,535	793,535	790,535	1,175,535	779,535	1,550,535	810,535	645,535	752,535	490,535
Debt Service Levy- Cents	Cents	3.9	5.1	5.1	5.0	5.0	5.0	5.0	4.8	4.8	4.8	4.8
Tax Rate Levy Portion	Cents	1.4	6.7	4.4	4.2	8.7	4.1	13.1	4.4	2.5	3.7	0.7
Capital Improvements- Powell Bill												
		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Revenue												
Powell Bill Allocation- State		100,000	311,300	-	-	-	-	-	-	-	-	-
Grants		581,250	-	-	-	-	-	-	-	-	-	-
Fund Balance Appropriated		280,277	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue		961,527	311,300	-	-	-	-	-	-	-	-	-
Capital Expense												
Streets/Sidewalks		100,000	311,300	-	-	-	-	-	-	-	-	-
Intersection Project		581,250	-	-	-	-	-	-	-	-	-	-
Downtown Improvements		280,277	-	-	-	-	-	-	-	-	-	-
		961,527	311,300	-	-	-	-	-	-	-	-	-
Capital Improvements- Water and Sewer												
		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Revenue												
Intergovernmental		2,681,032	2,760,259	2,775,849	2,474,994	2,471,660	2,476,963	713,890	713,790	-	-	-
Revenue Bonds		-	-	-	-	-	-	-	-	-	-	-
Capital Contributions- FEMA		170,810	-	-	-	-	-	-	-	-	-	-
Fund Balance		839,110	-	-	-	-	-	-	-	-	-	-

City of Lincolnton, NC
Financial Plan 10 Year W-Dept. Requests

		3,690,952	2,760,259	2,775,849	2,474,994	2,471,660	2,476,963	713,890	713,790	-	-	-
Expense												
WTP-		20,000	-	-	-	-	-	-	-	-	-	-
WTP-		30,000	-	-	-	-	-	-	-	-	-	-
D&C-		624,770	-	-	-	-	-	-	-	-	-	-
D&C-		385,150	-	-	-	-	-	-	-	-	-	-
D&C- Trucks		43,000	60,000	-	-	-	-	-	-	-	-	-
D&C-		80,000	45,000	-	-	-	-	-	-	-	-	-
D&C-		5,500	40,000	-	-	-	-	-	-	-	-	-
WWTP-		20,000	141,000	-	-	-	-	-	-	-	-	-
WWTP-		10,000	-	300,000	-	-	-	-	-	-	-	-
Debt Service		2,472,532	2,474,259	2,475,849	2,474,994	2,471,660	2,476,963	713,890	713,790	-	-	-
		3,690,952	2,760,259	2,775,849	2,474,994	2,471,660	2,476,963	713,890	713,790	-	-	-
Debt Service Levy- Rate % Equivalency	%	7.2	7.2	7.2	7.2	7.2	7.2	2.1	2.1	-	-	-
Water/Sewer Rate Portion	%	0.3	0.4	0.4	-	-	-	-	-	-	-	-
Capital Improvements- Electric												
		Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Revenue												
Intergovernmental		206,975	379,000	-	-	-	-	-	-	-	-	-
Revenue Bonds		-	-	-	-	-	-	-	-	-	-	-
Capital Contributions		-	-	-	-	-	-	-	-	-	-	-
Fund Balance		74,975	-	-	-	-	-	-	-	-	-	-
		281,950	379,000	-	-	-	-	-	-	-	-	-
Expense												
Truck		50,000	-	-	-	-	-	-	-	-	-	-
Meter Reading System		22,000	-	-	-	-	-	-	-	-	-	-
Transformers		20,000	-	-	-	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-	-	-	-	-
System Improvements		114,975	379,000	-	-	-	-	-	-	-	-	-
		206,975	379,000	-	-	-	-	-	-	-	-	-
Debt Service Levy- Rate % Equivalency	%	-	-	-	-	-	-	-	-	-	-	-
Electric Rate Portion	%	0.2	0.6	-	-	-	-	-	-	-	-	-
Summary												
Increase Needed to Levy for General Fund	Cents		(0.0)	0.2	(1.4)	3.1	(1.5)	7.4	(2.7)	(4.5)	(3.3)	(6.3)
Rate Increase Needed- Water/Sewer	%		0.0	0.2	(4.2)	(4.2)	(4.1)	(29.8)	(29.8)	(40.2)	(40.2)	(40.2)
Rate Increase Needed Electric	%		-	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)	(5.7)
Tax Levy Impact on Property Owners	\$100,000	\$550	-\$10	\$2	-\$14	\$31	-\$15	\$74	-\$27	-\$45	-\$33	-\$63
Water/Sewer Fee Impact on Residential	6,000 gals	\$93.01	-\$0.93	\$0.21	-\$3.86	-\$3.91	-\$3.84	-\$27.72	-\$27.72	-\$37.39	-\$37.39	-\$37.39
Electric Fee Impact on Residential	1,000 KW	\$128.04	\$0.00	-\$7.24	-\$7.24	-\$7.24	-\$7.24	-\$7.24	-\$7.24	-\$7.24	-\$7.24	-\$7.24

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

**** Retirement: 401(k) Officers –** mandated contribution for certified police officers to a 401(k) plan.

**** Reverse 911 Charges:** Annual cost to operate emergency notification system.

**** Salary:** Salary line item includes the actual salary/wage of each employee plus overtime anticipated, market adjustment, longevity pay and end of the year bonus.

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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