

CITY OF LINCOLNTON



***The
Municipal
Capital and Operating
Budget***

***Fiscal Year
2014-2015***



MISSION STATEMENT

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

Table of Contents



TABLE OF CONTENTS

1. BUDGET MESSAGE	1
2. ORGANIZATION	
A. The Organization	13
B. Mayor	14
C. City Council	15
D. City Manager	16
E. City Attorney	17
3. REVENUE	
A. Total Revenue	18
B. General Fund	20
C. Occupancy Tax Fund	24
D. Powell Bill Fund	25
E. Water & Sewer Fund	26
F. Electric Fund	28
4. EXPENDITURES	
A. Total Expenditures	30
B. General Fund	
(1) City Manager/Clerk	38
(2) Human Resources	40
(3) Finance	42
(4) General Expense	44
(5) General Debt-Service	47
(6) Police	48
(7) Fire	51
(8) Public Works	54
(9) Street Maintenance	56
(10) Equipment Services	58
(11) Solid Waste	60
(12) General Services	62
(13) Planning & Zoning	64
(14) Bus. & Comm. Development	66
(15) Parks & Recreation	68
(16) Total General Fund	69

B. Occupancy Tax Fund	70
C. Powell Bill Fund	71
D. Water & Sewer Fund	
(1) Water Treatment Plant	72
(2) Distribution and Collection	75
(3) Wastewater Treatment Plant	78
(4) Water & Sewer Intangibles	81
(5) Total Water & Sewer Fund	82
E. Electric Fund	
(1) Electric Department	83
5. OTHER	
A. Capital Outlay	86
B. Glossary	90



Budget Message



May 1, 2014

BUDGET MESSAGE

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

Dear Mayor & City Council Members:

The proposed operating budget for the City of Lincolnton for fiscal year 2014-2015 is \$28,214,995.00. Five major funds are included in the proposed budget. The three main operating funds are General, Water & Sewer, and Electric. Two other funds include the Occupancy Tax Fund, and Powell Bill Fund.

A public hearing will be held during the month of June to receive comments on the proposed budget. By state statute the budget must be adopted by July 1st. The City may hold its public hearing at the regular June meeting, and if Council so chooses, delay the actual adoption of the budget until a later date in June.

A copy of the proposed budget will be kept on file in the City Clerk's office up until its adoption. Staff members will also be available to answer any questions to the governing body or citizens regarding the contents of the budget.

I. GENERAL FUND

As in prior years the General Fund budget is dominated by personnel expense. These expenses include salaries, fringe benefits, and a Christmas bonus that has been provided to employees for many years. The City was faced this year with a twenty-five percent increase in insurance premiums. Health Insurance is a major issue within the City's General Fund, particularly considering the fact the City still has a majority of its employees who receive not only employee coverage, but dependent coverage as well. The City made a significant change two years ago when we decided new employees would only receive employee coverage at no cost. Any dependent coverage would be paid for by the employee.

We have worked very closely with the insurance carrier to do everything possible to reduce costs. You will remember that last year we actually requested proposals from other insurance carriers. Most did not even want to quote us, and the one that did was absolutely outrageous in their premiums. My recommendation this year is to add a provision in our insurance coverage policy, that spouses who are currently covered by insurance at another employer, will no longer be paid for by the City. We know there are at least thirty-five people that will be affected by this, and after we start talking to each individual employee I believe there may be even more. By eliminating the payment for spousal coverage, the City can save approximately \$250,000.00. We will also save by amending our current coverage plan. The City will reduce the total City out-of-pocket expense for each employee, and require that the employee now be responsible for this expense. The actual physician fee for routine appointments will remain at thirty-five dollars. We are actually dropping the specialist fee from fifty to forty dollars. The great majority of our members currently covered, as reflected by past history, should not be negatively affected by the change. I feel the proposed actions must occur as an effort by the City to control escalating health insurance premiums.

Also as an ongoing effort to cut expense in the General Fund, I am recommending the elimination of three positions. This includes a maintenance worker in the Garage, an administrative position in the Planning and Zoning department, and the elimination of one fire fighter position. You will remember that three years ago the City received a grant for three additional fire fighters. It was made clear at that time once the grant had expired after three years, the City would review the positions and determine whether or not to continue paying for the three positions. I am recommending that one of the three be eliminated. I have no intentions of recommending that the other two positions be eliminated in this budget or in the near future. I do believe the elimination of additional positions may be an item the City must continue to explore as we look for ways to cut expenses.

Significant proposed capital expenditures include \$215,000.00 for the purchase of sanitation containers for household waste. Another option would be to provide half of the containers this fiscal year, and the remaining half next fiscal year. Buying new sanitation containers is part of a new approach as to how the City handles solid waste. If we purchase the containers I strongly recommend the City add additional requirements to our solid waste ordinance. We need to go to a system whereby we only collect solid waste in the container provided. If a customer would like to purchase another one, they can do so at their expense. The first container will be provided to the citizens at no cost, but they will be responsible for the container. Should a container be lost or misplaced, the resident will be charged for a replacement. All containers purchased must be paid for by the citizen and must be purchased from the City. That is why we are ordering a few extra containers so that there will be some available for our citizens. What we can provide is much cheaper and definitely a higher quality container than what someone can buy at a local store. Hopefully this will all lead up to the City eventually going to an automated collection system. The City currently has no sanitation trucks that are fully automated. When this is done we can eliminate employees riding the back of the truck, which may eventually become a requirement due to the high risk of injury for back of the truck sanitation workers. The City will have to

take a new approach to sanitation collection, and I believe providing a container is a good first step.

Other capital items I am proposing include a take home car plan for the police department. We have determined that the City can finance the purchase of take home vehicles, and in the long run this will actually be cheaper than an outright purchase of three or four vehicles a year. The Chief believes this will be a much more efficient system and also believes the officers will definitely prefer having their own vehicle to take home. The first year I am proposing that the City finance the purchase of ten vehicles. The actual expense for this will be shown out of the debt service department included within the General Fund.

Other expenditures in the General Fund include the repaving of streets at Holly Brook Cemetery, and the resurfacing of Phase I of the Marcia H. Cloninger Rail Trail. Speaking of the trail, the City also needs to explore a way to stabilize the significant erosion that is occurring on Phase I. We have one proposal that estimates \$35,000.00 to install a wall that will stabilize the trail. The Marcia H. Cloninger Rail Trail has been a major addition to the City's downtown area and the amount of foot traffic is enormous. We must take steps to adequately maintain the trail.

The current budget does not include a cost of living increase for our employees. It does include a two week holiday bonus, and the continuation of health insurance premiums. I also would have liked to have addressed the compression problem the City has with our salary scale, but I do not feel the City is in a financial position at this time to do this.

For the other agencies that are funded in the General Fund I am recommending their requests be reduced by ten percent. Another significant change to the budget is airport funding. The City will only provide \$60,000.00 for an operating expense match, and only \$8,400.00 for a small state grant. The City informed the airport a couple of years ago that we would not be matching any large grant projects, once the last major airport improvement project was completed.

Other major expenses in the General Fund will be items for operating. We talked at this year's budget retreat about what a small amount of the budget is for operating. When I asked the employees how they would go about cutting their budgets ten percent, or even three percent, they all found it would be almost impossible to reduce operating expenses any more than they already have. The conclusion was that to make significant reductions to the General Fund, it would require these reductions coming either in positions, or a reduction to employee benefits. I believe Lincolnton's extremely small turnover rate proves that the benefits are a major factor in keeping a quality workforce. This is why I appreciate Council's commitment to fairly compensating our employees in providing quality benefits.

I would now like to address General Fund revenues. General Fund revenues continue to be a big concern. The 2008 recession took a big hit on the City of Lincolnton, just as I know it did on businesses and households. We are seeing a slight uptick in sales tax revenue, but it is minimal. We are continuing to see a decrease in franchise tax revenue, and as we all know, the Hold Harmless reimbursement is gone. Interest income is basically nothing, and ABC contributions to the City have also gone significantly down.

All the revenues I mentioned above are pretty much out of the City's control. The only things the City can control are user fees, and property taxes. I still believe the City should charge a fee for sanitation service. I am recommending in the proposed budget a two cent property tax increase. The City lost revenue after the last re-valuation and it is my understanding the next one will come into effect next year. If the City raises its tax rate by two cents, we can make up for the lost revenue, and be in a position to hopefully gain more revenue should our next re-valuation go up even slightly. When you consider the amount of fund balance the City has had to utilize over the past several years, I simply believe the City must somehow take in additional revenue to keep providing the services we provide at their current level, and compensate our employees fairly.

The City's fund balance in the General Fund at the end of fiscal year 2013 was approximately thirty-two percent, not including Powell Bill. With Powell Bill it is forty percent, which is only two percent below the state average. The City is not in a bad position right now with our fund balance. The concern I have is if we continue the trend of taking money out of fund balance it will eventually get to the point where we do have a real issue. This is why I think it is so important that we start generating additional revenue now to offset the decline in the overall fund balance amount.

For a person owning a \$125,000.00 home in the City of Lincolnton, a two cent tax increase would equal an additional twenty-five dollars per year, or a little over two dollars a month. I use the amount of \$125,000.00 because census figures show that is about the average value of a residential parcel in the City of Lincolnton. I realize this amount varies up or down based on total value. I believe that two additional cents does not place an additional hardship on our citizens, and from what I heard last year during the whole debate regarding the sanitation fee, it seems our citizens would rather have a tax increase than an additional user fee implemented.

I hope the economy will continue to improve, and that we will see our sales tax revenue increase. This is really the only hope the City has in bringing in more revenue, other than the option of a new fee or property tax adjustment. Without the increase in sales tax revenue, I would project City revenue to remain basically stable for the next several years, because while we have seen some commercial growth within the City, it has still been relatively minimal.

Last, the thing I am most happy about in the General Fund is that we are not projecting any type of overall decline in services we provide for our citizens. I believe our citizens enjoy a very high quality of services, and I also believe the City has done a very good job in keeping a reasonable tax rate and very limited user fee schedule, while providing these services.

II. OCCUPANCY TAX FUND

Occupancy Tax proceeds are derived from a three percent tax levied by special permission of the General Assembly, for all hotels and motels located within the city limits. Three percent is the maximum amount the City may charge. It is also allowed by state statute that a certain percentage may be used for capital projects, with remaining proceeds to be utilized for the promotion of tourism related activities throughout the City. Keep in mind, the whole intent of the occupancy tax is to provide a mechanism whereby the local government, through the support and promotion of special activities, helps to provide additional business for city wide hotels and motels.

This year's proposed Occupancy Tax Fund is \$78,600.00. This is less than the current budget, due to a ten percent reduction in city contributions to various agencies. With the ten percent reduction, the City will only need to use a fund balance appropriation of \$260.00 to balance the fund.

The City for the last few years has used occupancy tax proceeds to provide funding to various agencies. This may not be the ideal type of appropriation to come from occupancy tax, but I feel it is necessary to utilize the funds for this purpose in order to provide relief to the General Fund. I do hope one day the City will be able to use a portion of the proceeds for some large type capital project.

III. POWELL BILL FUND

The Powell Bill Fund shows a significant increase due to the proposal that the East Main Street/ Generals Blvd. improvement project be moved from the General Fund to the Powell Bill Fund. We informed Council several months ago that the State had ruled that we may use Powell Bill proceeds to provide the matching funds for this project. The Department of Transportation is still working on this

project and we are hopeful this will become a DOT project and the City will only have to provide our match of approximately \$116,000.00. Within the budget you will see the amount for the entire project. Expenditures will be offset by a state grant for eighty percent of total expenditures. I still hope this is a project that the City can complete, because I believe it is desperately needed from a safety standpoint, and will greatly improve that area aesthetically.

Other proposed expenditures in the Powell Bill Fund will be our continued annual street paving, and sidewalk improvements. We also budgeted an amount of \$120,000.00 as an administrative reimbursement to the General Fund.

Our estimated Powell Bill allocation this year is \$315,000.00. The total Powell Bill budget is \$951,250.00. In order to balance the Powell Bill budget I have budgeted fund balance of \$171,050.00. Once again a large majority of the fund balance will be to provide the match for the grant project. The Powell Bill Fund has an approximate fund balance of \$1,000,000.00, so I am very comfortable with a fund balance appropriation of this amount.

I continue to have worries that one day the Powell Bill reimbursement could go away. This has been talked about by the state for the last several years in an effort to cut state expenditures. This is a source of funding that is critical to the City and all other North Carolina municipalities, and it would put a tremendous burden on our General Fund if we had to start using General Fund revenues to take care of the many projects we complete. Hopefully Powell Bill funds will continue to be a source of revenue for the City for years to come.

IV. WATER AND SEWER FUND

The Water and Sewer Fund is made up of four departments. These include Water Treatment Plant, Distribution and Collection, Waste Water Treatment Plant, and the Intangibles Department. The Intangibles department is where the City pays for all debt service

pertaining to utility infrastructure. We also pay for the Payment-in-lieu of taxes in this fund, and an administrative reimbursement to the General Fund. The Enterprise administration amount of \$775,000.00 is something the City may have to take a hard look at should we lose a large utility customer. This amount is for an administrative reimbursement, and is a critical source of revenue to the General Fund. If the City were to be forced to keep this money in the Water and Sewer Fund, this would leave a large funding gap in the General Fund.

Speaking of funding, based on this years performance of water and sewer revenue, we are recommending a four percent water and sewer adjustment for all customers, with the exception of those labeled as textile based. These customers will receive a two percent increase. Please remember the City is obligated by our bond covenants that we must maintain one dollar of revenue for every dollar of expense. This is why we must maintain a rate that is bringing adequate revenue to meet our total operating demands. Also remember that the money we spent back in the mid-ninety's for infrastructure improvements is still being paid for and will be for the next few years. While I still have a tendency to call these improvements new, we must remember they are now going on twenty years old. I say all this to point out that the City must spend capital outlay along the way to keep our plants at a high performance level. So much of what we do at these facilities is mandated by the state and federal government. This is why we try to spend approximately \$350,000.00 a year on capital items.

Capital items will include service to high speed pumps, contract for line cleaning also mandated by the state and federal government, and improvements to the centrifuge system at the Water Treatment Plant. These are all things that we must do now. I am sure you will see a rise in capital spending over the next few years simply due to the age of the plants.

One of the major challenges facing the City continues to be the pursuit of larger water customers. We have worked hard to retain the customers we have, and I am proud of the City's efforts in doing so.

The Mayor and I have met several times with the Economic Development Association to stress how important it is to continually recruit industries that are large water users. The good thing is we have the capacity. We just need a buyer. We also continue to work on the proposed contracts with Lincoln County. I believe it is in the County's best interest to buy water from the City, and the County could be a top customer for the City. It is my hope negotiations will be completed to coincide with the new fiscal year. While this may not be an immediate big gain to the City, it eventually will be as the County continues to grow and buys additional water from us.

V. ELECTRIC FUND

The proposed Electric Fund budget is \$8,086,425.00. This is a slight increase from the current year due to a projection from Electricities for the City to use slightly more electricity, and the impact of a 2.2% increase in our wholesale power purchase. You will remember the City made the decision about three years ago to add three percent to the total City increase, at the suggestion of the North Carolina Local Government Commission. I am hoping if the City has another solid fiscal year at the end of June 30, 2015, we may be able to avoid the additional three percent for next fiscal year.

Proposed purchases in the Electric Fund include a new bucket truck, meter reader system, transformers, and system improvements as they may arise throughout the fiscal year. The total amount of proposed capital spending in the Electric Fund is \$201,000.00.

Administrative Reimbursement from the Electric Fund will continue be at the amount of \$275,000.00. You will remember just a few years ago this amount was as high as \$500,000.00. This was cut in an effort to reduce expenses in the Electric Fund.

Around the year 2020, the City will enjoy a significant decrease in overall debt due to retirement of a significant percentage of the overall

debt. Hopefully we will be in a position to lower our own rate schedule, so our citizens will enjoy the savings on their electric bills. I continue to be very proud of the work our City electric system performs. We have a very high response time, and our workers do an extremely good job maintaining the system. One of our goals will be to continue to attract new electric customers. The footprint of the area served by electricity inside the City is not terribly large, but we have had success in the past with customers like Super Walmart and Hampton Inn. Hopefully we will be able to provide service to other large developments as they come to the City.

VI SUMMARY

I want to first of all thank staff for their valuable assistance in putting the proposed budget together. I want to especially thank the Finance Department for all of their help. Our staff is certainly aware that we continue to be in an economic down turn, and while things are looking better, we are still faced with significant challenges regarding City revenues. The thing I am most proud about in this budget is City services are not reduced, meaning our citizens will continue to enjoy a high level of efficient services from their city.

I also want to thank City Council for your support. I know you are faced with the very difficult challenge of adopting a budget that will place as small of a burden on the tax payers as possible. I do truly believe our tax payers have a very good deal in our city, meaning that user fees are used very little to help balance the budget, and I think we have a very reasonable tax rate. I also want to thank City Council for your understanding in some of the minor changes we have had to make in order to cut expenses, such as changes to leaf collection and future changes that will be coming regarding our overall solid waste department.

BUDGET MESSAGE – 2014-2015

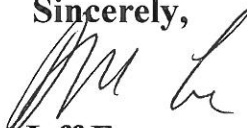
May 1, 2014

Page 12

The current budget is proposed to be \$28,486,000.00. This is only approximately \$400,000.00 more than the current year. When you consider the fact that health insurance premiums alone accounted for over a \$400,000.00 increase, I think this budget has done a very good job at holding the line on expenses. Obviously we all hope the economy will improve, meaning more sales tax revenue to help the General Fund. We also continue to strive for more water and sewer customers, to help with our rate schedule in the Water and Sewer Fund.

Enclosed for your consideration is the proposed 2014-2015 fiscal year budget. There will be more work sessions and several opportunities to make adjustments to the budget as Council sees fit. Please feel free to contact me with any questions you may have as we complete the budget process.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Jeff Emory', is written over the typed name.

Jeff Emory
City Manager



Organization



THE ORGANIZATION

JOHN O. GILLELAND, JR., MAYOR

DEVIN RHYNE, CITY COUNCIL, WARD ONE
JOHN L. CLONINGER, CITY COUNCIL, WARD TWO
MARTIN A. EADDY, CITY COUNCIL, WARD THREE
LARRY MAC HOVIS, CITY COUNCIL, WARD FOUR

APPOINTED OFFICIALS

CITY MANAGER, JEFF EMORY
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 SIMMONS, PLANNING & ZONING DIRECTOR
RODNEY JORDAN, CHIEF OF POLICE
DAVID M. BURGIN JR., FIRE CHIEF
STEVE PEELER, DIRECTOR OF PUBLIC WORKS AND
UTILITIES
VACANT, DIRECTOR BUSINESS & COMMUNITY DEVELOPMENT
RICHARD C. HAYNES, PARKS & RECREATION DIRECTOR

MAYOR

The Mayor is the chief elected official of the City of Lincolnton. The Mayor is elected, at large, for a two year term. The Mayor is the presiding officer of the Lincolnton City Council. The Mayor votes to break a tie vote and does not have veto power. The Mayor appoints members to various municipal boards and commissions, issues special proclamations, meets with citizen groups, and represents the City at various local, state, and national meetings. The Mayor serves as the City's Chief Ambassador, meeting with visiting dignitaries and business representatives. The Mayor plays an important role in the development of Lincolnton's municipal policy.

CITY COUNCIL

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

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

CITY MANAGER

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

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

CITY ATTORNEY

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

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

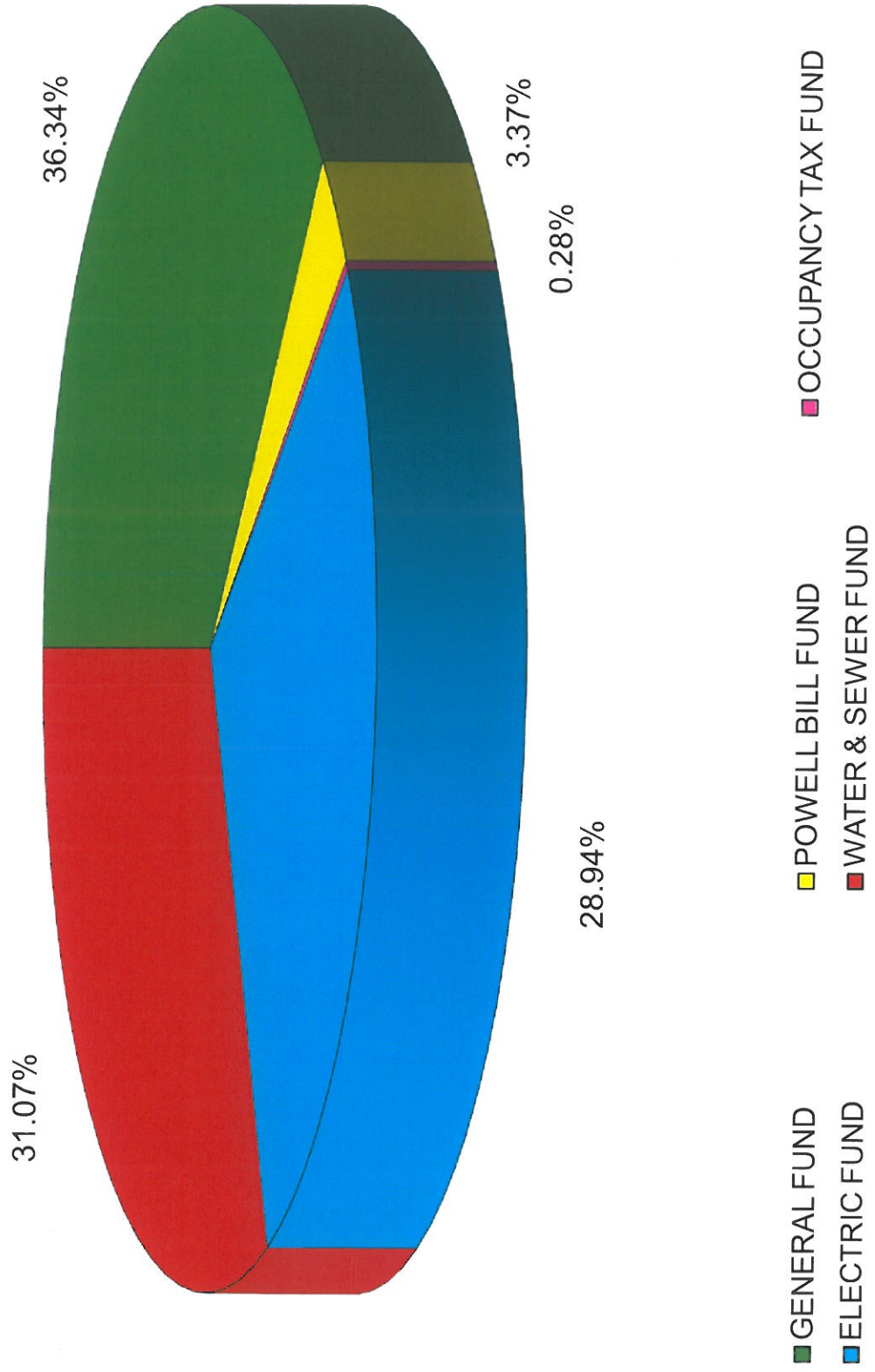


Revenue



Total Revenue	Previous Year		Original Budget	Current Budget	Revenue To Date	Estimated Entire Year	Estimated Next Year	Council Approved
10 - GENERAL FUND	9,099,432.21	10,513,515.00	11,125,064.00	10,581,814.00	7,801,582.41	10,339,853.00	10,255,242.00	10,255,242.00
23 - OCCUPANCY TAX FUND	79,460.53	94,600.00	87,400.00	87,400.00	69,312.51	87,400.00	78,660.00	78,660.00
27 - POWELL BILL FUND	312,399.55	420,000.00	420,000.00	420,000.00	314,278.78	420,000.00	951,250.00	951,250.00
61 - WATER & SEWER FUND	8,389,168.11	8,389,926.00	8,718,853.00	9,063,853.00	6,931,257.16	8,851,143.00	8,765,718.00	8,765,718.00
63 - ELECTRIC FUND	7,212,983.86	7,583,490.00	7,866,045.00	7,866,045.00	6,623,520.22	7,818,619.00	8,164,125.00	8,164,125.00
DEPARTMENT TOTAL	25,093,444.26	27,001,531.00	28,217,362.00	28,019,112.00	21,739,951.08	27,517,015.00	28,214,995.00	28,214,995.00

2014-2015 REVENUES



Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
GENERAL FUND									
10-00-3100-100		AD VALOREM LEVY							
	4,619,621.37	4,560,000.00	4,580,000.00	4,580,000.00	4,578,206.43	99.96	4,590,000.00	4,600,000.00	4,600,000.00
10-00-3110-100		PRIOR YEAR TAXES							
	85,426.93	85,000.00	100,000.00	100,000.00	130,724.59	130.72	125,000.00	125,000.00	125,000.00
10-00-3113-100		OTHER TAXES-AD VALOREM							
	8.23	0.00	0.00	0.00	-3,306.43	0.00	0.00	0.00	0.00
10-00-3120-100		DISCOUNT ON TAXES							
	-50,168.85	-50,200.00	-50,000.00	-50,000.00	-51,655.83	103.31	-51,700.00	-52,000.00	-52,000.00
10-00-3130-100		INTEREST ON TAXES							
	25,216.66	24,000.00	30,000.00	30,000.00	26,655.94	88.85	30,000.00	35,000.00	35,000.00
10-00-3200-100		LEASE/RENTAL VEHICLE TAX							
	20,592.03	13,500.00	16,000.00	16,000.00	12,757.45	79.73	16,000.00	16,000.00	16,000.00
10-00-3230-100		LOCAL SALES & USE TAX							
	2,173,527.74	2,130,000.00	2,220,000.00	2,220,000.00	1,485,225.16	66.90	2,250,000.00	2,400,000.00	2,400,000.00
10-00-3235-100		CONTRACTOR'S SALES TAX REFUND							
	1,797.67	1,800.00	4,000.00	4,000.00	2,635.86	65.89	2,635.00	4,000.00	4,000.00
10-00-3301-300		FEDERAL GRANTS-OTHER							
	125,605.62	120,000.00	50,000.00	50,000.00	47,298.29	94.59	47,295.00	0.00	0.00
10-00-3311-200		PILOT-HOUSING AUTHORITY							
	24,732.08	24,700.00	25,000.00	25,000.00	22,650.99	90.60	22,650.00	22,650.00	22,650.00
10-00-3315-300		STATE GRANTS							
	285,881.53	283,200.00	540,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3317-300		CONTROLLED SUBSTANCE TAX							
	8,642.95	5,000.00	5,000.00	5,000.00	9,058.38	181.16	6,430.00	5,000.00	5,000.00
10-00-3318-300		FIREFIGHTERS RELIEF FUND TAX							
	14,625.83	4,500.00	4,600.00	4,600.00	5,131.67	111.55	5,130.00	5,200.00	5,200.00
10-00-3320-200		HOLD HARMLESS REIMBURSEMENT							
	96,389.49	96,480.00	0.00	0.00	66,168.96	0.00	66,165.00	0.00	0.00
10-00-3322-200		ALCOHOL/BEVERAGE TAX							
	42,462.06	44,000.00	47,000.00	47,000.00	0.00	0.00	47,000.00	44,000.00	44,000.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
10-00-3324-200	868,441.72	845,000.00	880,000.00	880,000.00	588,607.28	66.88	764,000.00	795,000.00	795,000.00
10-00-3326-200		SOLID WASTE DISPOSAL TAX							
10-00-3330-300	6,617.99	7,500.00	6,900.00	6,900.00	4,335.53	62.83	5,735.00	5,850.00	5,850.00
10-00-3331-300		GRANTS-OTHER							
10-00-3331-300	1,500.00	1,500.00	1,500.00	1,500.00	2,155.00	143.66	2,155.00	1,500.00	1,500.00
10-00-3331-300		PILOT-WATER & SEWER							
10-00-3332-300	366,160.00	366,160.00	368,130.00	368,130.00	306,775.00	83.33	368,130.00	368,160.00	368,160.00
10-00-3332-300		PILOT-ELECTRIC							
10-00-3335-200	24,540.00	24,540.00	25,975.00	25,975.00	21,645.80	83.33	25,975.00	25,975.00	25,975.00
10-00-3335-200		G.L.A.D. CONTRIB BY LINC CNTY							
10-00-3336-200	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00	100.00	5,700.00	5,700.00	5,700.00
10-00-3336-200		SRO REIMBURSEMENT							
10-00-3340-400	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	100.00	55,000.00	55,000.00	55,000.00
10-00-3340-400		CEMETERY LOT SALES							
10-00-3342-400	16,783.00	9,000.00	20,000.00	20,000.00	17,100.00	85.50	15,000.00	18,000.00	18,000.00
10-00-3342-400		OFFICER'S FEES							
10-00-3346-400	3,203.97	2,500.00	2,500.00	2,500.00	3,390.34	135.61	3,500.00	2,500.00	2,500.00
10-00-3346-400		PARKING VIOLATIONS							
10-00-3350-400	1,130.00	1,000.00	800.00	800.00	560.00	70.00	205.00	800.00	800.00
10-00-3350-400		FALSE ALARM FEES							
10-00-3352-400	100.00	100.00	400.00	400.00	50.00	12.50	50.00	400.00	400.00
10-00-3352-400		ZONING DEPARTMENT FEES							
10-00-3355-400	8,585.00	8,000.00	10,000.00	10,000.00	7,150.00	71.50	9,000.00	10,000.00	10,000.00
10-00-3355-400		ONLINE CONVENIENCE FEES							
10-00-3434-400	0.00	0.00	5,000.00	5,000.00	9,338.45	186.76	10,000.00	10,000.00	10,000.00
10-00-3434-400		FIRE DEPARTMENT FEES							
10-00-3470-400	1,125.00	500.00	1,200.00	1,200.00	875.00	72.91	1,200.00	1,200.00	1,200.00
10-00-3470-400		SOLID WASTE FEES							
10-00-3600-400	0.00	0.00	475,000.00	0.00	44,431.17	0.00	44,400.00	0.00	0.00
10-00-3600-400		REC-ADMISSION & CONCESSION							
10-00-3600-400	35,300.92	40,000.00	40,000.00	40,000.00	15,889.83	39.72	30,500.00	40,000.00	40,000.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
10-00-3610-400		REC-REGISTRATION & ENTRY FEES							
	50,222.95	40,000.00	45,000.00	45,000.00	42,724.19	94.94	45,000.00	50,000.00	50,000.00
10-00-3620-400		REC-VENDING MACHINE INCOME							
	2,323.06	3,000.00	3,000.00	3,000.00	970.15	32.33	1,300.00	3,000.00	3,000.00
10-00-3625-400		REC-RENTAL FEES							
	6,514.50	9,000.00	9,000.00	9,000.00	2,765.00	30.72	5,700.00	9,000.00	9,000.00
10-00-3630-800		REC-MISCELLANEOUS REVENUE							
	2,314.25	4,000.00	4,000.00	4,000.00	432.55	10.81	1,000.00	4,000.00	4,000.00
10-00-3831-800		INTEREST-INVESTMENT							
	3,980.20	4,000.00	3,300.00	3,300.00	1,671.84	50.66	1,950.00	1,300.00	1,300.00
10-00-3835-800		SALE OF CAPITAL ASSETS							
	11,211.30	10,000.00	10,000.00	10,000.00	2,526.44	25.26	2,515.00	10,000.00	10,000.00
10-00-3836-800		SALE OF PERSONAL PROPERTY							
	19,287.24	2,000.00	2,600.00	2,600.00	2,335.30	89.81	850.00	2,600.00	2,600.00
10-00-3837-200		ABC REVENUE							
	57,582.29	70,000.00	60,000.00	60,000.00	90,000.00	150.00	95,000.00	60,000.00	60,000.00
10-00-3838-200		ABC LAW ENFORCEMENT							
	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100.00	30,000.00	30,000.00	30,000.00
10-00-3839-800		MISCELLANEOUS REVENUE							
	1,060.76	2,000.00	4,000.00	4,000.00	383.00	9.57	100.00	3,000.00	3,000.00
10-00-3839-900		CAPITAL CONTRIBUTIONS							
	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3840-800		MISCELLANEOUS OTHER REVENUE							
	20,836.27	22,000.00	25,000.00	210,000.00	207,293.48	98.71	201,800.00	25,000.00	25,000.00
10-00-3843-800		WEX-FUEL REBATES							
	0.00	0.00	0.00	0.00	2,011.59	0.00	3,400.00	3,400.00	3,400.00
10-00-3846-800		SALE OF RECYCLABLES							
	2,217.70	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3850-900		INTEREST-CKNG-JULY 4TH							
	2.28	0.00	0.00	0.00	2.61	0.00	0.00	0.00	0.00
10-00-3851-900		INTEREST-CKNG-M CLONINGER							
	6.03	0.00	0.00	0.00	5.05	0.00	0.00	0.00	0.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
10-00-3852-900		INTEREST-CKNG-S.A.C.-SPECIAL PROJECTS							
	0.37	0.00	0.00	0.00	0.46	0.00	0.00	0.00	0.00
10-00-3860-900		JULY 4TH DONATIONS/OTHER							
	13,000.00	13,000.00	13,000.00	13,000.00	13,300.00	102.30	13,000.00	13,000.00	13,000.00
10-00-3861-900		M CLONINGER RAIL-TRAIL FUND							
	0.00	0.00	0.00	0.00	605.00	0.00	0.00	0.00	0.00
10-00-3862-900		S.A.C.-SPECIAL PROJECTS DEPOSITS							
	323.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3870-300		INTEREST-CKNG-FED EQUITABLE							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3871-300		INTEREST-CKNG-FEE/LIEU-LAND							
	1.07	0.00	0.00	0.00	0.89	0.00	0.00	0.00	0.00
10-00-3880-300		FEDERAL EQUITABLE DEPOSITS							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3881-300		FEE IN LIEU OF LAND DEPOSITS							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-3982-900		REIMB FROM POWELL BILL							
	0.00	120,000.00	125,000.00	125,000.00	0.00	0.00	125,000.00	120,000.00	120,000.00
10-00-3991-900		APPROPRIATION FROM FUND BALANC							
	0.00	1,483,835.00	1,331,459.00	1,618,209.00	0.00	0.00	1,316,083.00	1,376,007.00	1,376,007.00
GENERAL FUND GRAND TOTAL :									
	9,099,432.21	10,513,515.00	11,125,064.00	10,581,814.00	7,801,582.41	73.72	10,339,853.00	10,255,242.00	10,255,242.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
OCCUPANCY TAX FUND									
23-80-3270-100		LOCAL OCCUPANCY TAX							
	78,832.14	72,000.00	70,000.00	70,000.00	68,921.74	98.45	78,000.00	78,000.00	78,000.00
23-80-3831-300		INTEREST ON CHECKING							
	628.39	600.00	550.00	550.00	390.77	71.04	450.00	400.00	400.00
23-80-3991-900		APPROPRIATION FROM FUND BALANCE							
	0.00	22,000.00	16,850.00	16,850.00	0.00	0.00	8,950.00	260.00	260.00
OCCUPANCY TAX FUND GRAND TOTAL :									
	79,460.53	94,600.00	87,400.00	87,400.00	69,312.51	79.30	87,400.00	78,660.00	78,660.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
POWELL BILL FUND									
27-20-3235-100									
	178.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27-20-3315-300									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465,000.00	465,000.00
27-20-3316-300									
	311,610.33	311,600.00	307,800.00	307,800.00	314,079.66	102.04	314,075.00	315,000.00	315,000.00
27-20-3831-300									
	610.54	575.00	600.00	600.00	199.12	33.18	200.00	200.00	200.00
27-20-3839-800									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27-20-3991-900									
	0.00	107,825.00	111,600.00	111,600.00	0.00	0.00	105,725.00	171,050.00	171,050.00
POWELL BILL FUND GRAND TOTAL :									
	312,399.55	420,000.00	420,000.00	420,000.00	314,278.78	74.82	420,000.00	951,250.00	951,250.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
WATER & SEWER FUND									
61-91-3235-100		CONTRACTOR'S SALES TAX REFUND							
	1,696.89	4,000.00	4,000.00	4,000.00	1,295.42	32.38	1,295.00	4,000.00	4,000.00
61-91-3700-500		WATER UTILITY							
	3,446,635.58	3,450,000.00	3,400,000.00	3,400,000.00	2,859,981.98	84.11	3,300,000.00	3,385,000.00	3,385,000.00
61-91-3702-500		WATER DISCOVERIES							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-3704-500		WATER CONNECTION CHARGES							
	12,450.00	7,000.00	10,000.00	10,000.00	3,350.00	33.50	1,700.00	8,000.00	8,000.00
61-91-3710-500		SEWER UTILITY							
	4,762,735.42	4,685,000.00	4,675,000.00	4,675,000.00	3,904,586.52	83.52	4,550,000.00	4,700,000.00	4,700,000.00
61-91-3712-500		SEWER DISCOVERIES							
	495.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-3714-500		SEWER CONNECTION CHARGES							
	5,400.00	4,200.00	6,000.00	6,000.00	3,600.00	60.00	3,000.00	6,000.00	6,000.00
61-91-3719-400		WASTEWATER ANALYSIS							
	7,238.00	8,000.00	8,000.00	8,000.00	0.00	0.00	7,200.00	8,000.00	8,000.00
61-91-3747-500		UTILITY RECEIVABLES							
	17,673.05	0.00	0.00	0.00	14,336.47	0.00	0.00	0.00	0.00
61-91-3750-400		DEFAULT FEES							
	20,196.36	21,000.00	20,000.00	20,000.00	20,289.26	101.44	24,000.00	25,000.00	25,000.00
61-91-3752-400		LATE FEE CHARGES							
	72,088.55	60,000.00	63,000.00	63,000.00	62,402.34	99.05	77,000.00	77,000.00	77,000.00
61-91-3754-400		RETURNED CHECK FEE							
	475.00	800.00	600.00	600.00	750.00	125.00	725.00	700.00	700.00
61-91-3830-800		INTEREST-BOND P & I							
	20.17	0.00	0.00	0.00	0.56	0.00	0.00	0.00	0.00
61-91-3831-800		INTEREST-INVESTMENT							
	5,804.94	5,700.00	5,700.00	5,700.00	3,014.48	52.88	3,500.00	2,900.00	2,900.00
61-91-3834-400		RENTAL FEES							
	34,308.12	33,000.00	34,000.00	34,000.00	0.00	0.00	34,000.00	34,000.00	34,000.00

Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
61-91-3835-800		SALE OF CAPITAL ASSETS							
	-906.14	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	3,000.00
61-91-3836-800		SALE OF PERSONAL PROPERTY							
	422.25	1,000.00	500.00	500.00	208.13	41.62	205.00	500.00	500.00
61-91-3839-800		MISCELLANEOUS REVENUE							
	2,434.76	2,000.00	20,000.00	60,000.00	57,442.00	95.73	42,850.00	60,000.00	60,000.00
61-91-3839-900		CAPITAL CONTRIBUTIONS							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-3991-900		APPROPRIATION FROM FUND BALANC							
	0.00	105,226.00	469,053.00	774,053.00	0.00	0.00	805,668.00	451,618.00	451,618.00
WATER & SEWER FUND GRAND TOTAL :									
	8,389,168.11	8,389,926.00	8,718,853.00	9,063,853.00	6,931,257.16	76.47	8,851,143.00	8,765,718.00	8,765,718.00

Account Number	P r e v i o u s Y e a r		Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
	Actual	Budget							
ELECTRIC FUND									
63-93-3235-100	CONTRACTOR'S SALES TAX REFUND								
	3,400.85	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00
63-93-3718-500	ELECTRIC UTILITY-REPS								
	25,364.01	25,750.00	28,300.00	28,300.00	23,044.78	81.43	27,600.00	28,800.00	28,800.00
63-93-3719-500	ELECTRIC UTILITY REPS-SPECIAL RATE								
	626.25	950.00	610.00	610.00	512.00	83.93	610.00	620.00	620.00
63-93-3720-500	ELECTRIC UTILITY								
	6,087,584.71	6,000,000.00	6,428,285.00	6,428,285.00	5,517,996.42	85.83	6,278,285.00	6,731,012.00	6,731,012.00
63-93-3721-500	ELECTRIC UTILITY-SPECIAL RATE								
	19,883.90	18,900.00	20,735.00	20,735.00	16,198.09	78.11	18,325.00	21,300.00	21,300.00
63-93-3722-500	ELECTRIC DISCOVERIES								
	0.00	0.00	0.00	0.00	68.54	0.00	0.00	0.00	0.00
63-93-3726-500	ELECTRIC CURRENT/MUNICIP OPER								
	668,865.00	668,865.00	728,082.00	728,082.00	728,082.00	100.00	728,082.00	764,943.00	764,943.00
63-93-3728-500	SECURITY LIGHT CHARGE								
	97,634.56	96,000.00	104,750.00	104,750.00	86,844.16	82.90	104,000.00	109,400.00	109,400.00
63-93-3730-500	SALES TAX ELECTRIC								
	183,770.14	165,000.00	175,000.00	175,000.00	168,517.21	96.29	190,000.00	190,000.00	190,000.00
63-93-3732-500	SALES TAX ELECTRIC-QUALIFIED								
	18.35	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-93-3747-500	UTILITY RECEIVABLES								
	13,028.26	0.00	0.00	0.00	7,328.39	0.00	0.00	0.00	0.00
63-93-3750-400	DEFAULT FEES								
	20,496.00	20,000.00	20,000.00	20,000.00	11,731.86	58.65	12,750.00	15,000.00	15,000.00
63-93-3752-400	LATE FEE CHARGES								
	60,741.20	61,000.00	65,000.00	65,000.00	46,826.97	72.04	50,000.00	55,000.00	55,000.00
63-93-3754-400	RETURNED CHECK FEE								
	1,425.00	1,500.00	1,500.00	1,500.00	900.00	60.00	825.00	1,000.00	1,000.00
63-93-3831-800	INTEREST-INVESTMENT								
	2,168.26	3,200.00	2,000.00	2,000.00	1,063.75	53.18	1,220.00	1,000.00	1,000.00

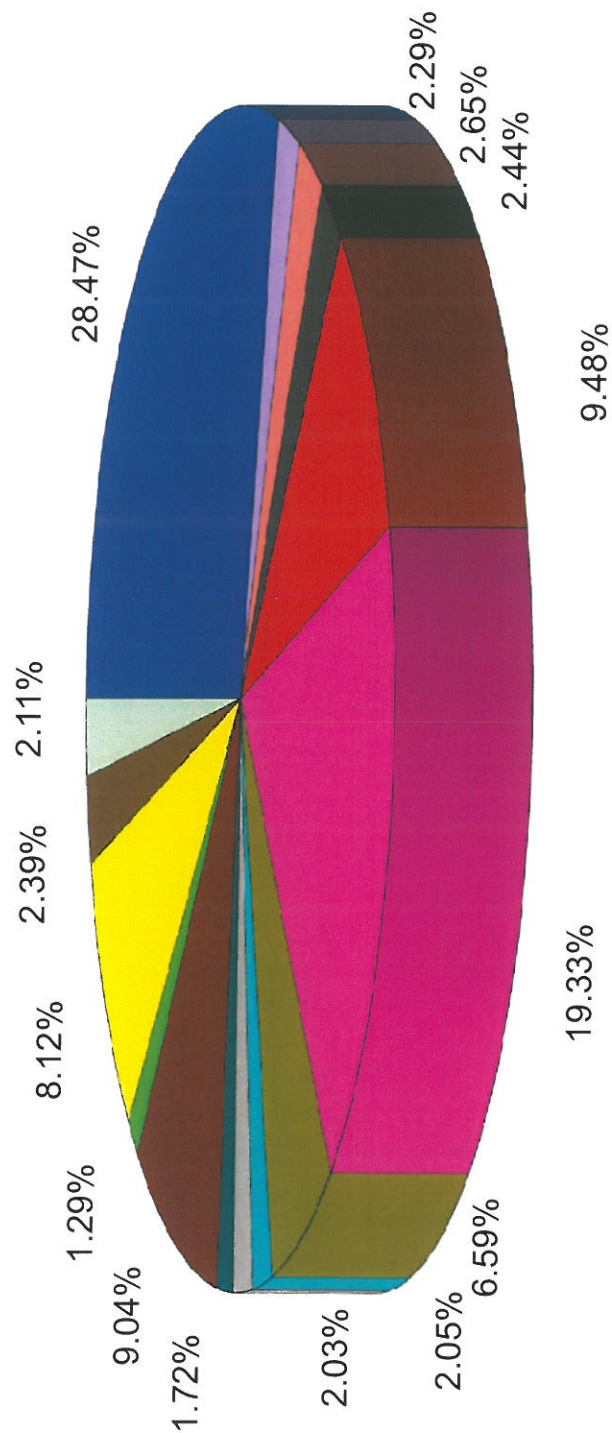
Account Number	Actual	Previous Year Budget	Original Budget	Current Budget	Revenue To Date	% Spent	Estimated Entire Year	Estimated Next Year	Council Approved
63-93-3834-400		RENTAL FEES							
	1,181.00	1,100.00	1,100.00	1,100.00	1,181.00	107.36	1,100.00	1,100.00	1,100.00
63-93-3835-800		SALE OF CAPITAL ASSETS							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-93-3836-800		SALE OF PERSONAL PROPERTY							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-93-3839-800		MISCELLANEOUS REVENUE							
	10,046.37	8,000.00	8,000.00	8,000.00	3,225.05	40.31	3,175.00	5,000.00	5,000.00
63-93-3840-800		MISCELLANEOUS OTHER REVENUE							
	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	100.00	10,000.00	10,000.00	10,000.00
63-93-3911-900		PROCEEDS LOAN PRINCIPAL							
	0.00	150,000.00	150,000.00	150,000.00	0.00	0.00	150,000.00	150,000.00	150,000.00
63-93-3912-900		PROCEEDS LOAN INTEREST							
	6,750.00	6,750.00	4,500.00	4,500.00	0.00	0.00	4,500.00	2,250.00	2,250.00
63-93-3991-900		APPROPRIATION FROM FUND BALANC							
	0.00	345,975.00	116,183.00	116,183.00	0.00	0.00	238,147.00	77,700.00	77,700.00
ELECTRIC FUND GRAND TOTAL :									
	7,212,983.86	7,583,490.00	7,866,045.00	7,866,045.00	6,623,520.22	84.20	7,818,619.00	8,164,125.00	8,164,125.00
REPORT GRAND TOTAL :									
	25,093,444.26	27,001,531.00	28,217,362.00	28,019,112.00	21,739,951.08	77.58	27,517,015.00	28,214,995.00	28,214,995.00

Expenditures

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (10) - GENERAL FUND										
DEPT TOTAL (4110) - CITY MANAGER/CLERK										
	205,577.53	229,210.00	240,310.00	240,310.00	156,113.35	64.96	237,670.00	249,010.00	234,620.00	234,620.00
DEPT TOTAL (4120) - HUMAN RESOURCES										
	200,545.89	217,018.00	222,818.00	222,818.00	110,204.95	49.45	169,918.00	217,118.00	216,778.00	216,778.00
DEPT TOTAL (4130) - FINANCE										
	235,289.93	269,712.00	298,812.00	298,812.00	148,777.34	49.78	293,462.00	333,112.00	271,403.00	271,403.00
DEPT TOTAL (4280) - GENERAL EXPENSE										
	816,545.62	872,708.00	987,826.00	1,040,826.00	759,611.93	72.98	1,037,131.00	843,048.00	832,427.00	832,427.00
DEPT TOTAL (4285) - GENERAL-DEBT SERVICE										
	108,848.52	258,855.00	222,570.00	222,570.00	68,061.64	30.57	222,570.00	245,250.00	245,250.00	245,250.00
DEPT TOTAL (4310) - POLICE										
	2,741,058.62	2,817,400.00	2,947,451.00	2,947,451.00	2,387,296.56	80.99	2,910,651.00	3,103,124.00	2,919,324.00	2,919,324.00
DEPT TOTAL (4340) - FIRE										
	1,746,485.32	1,842,150.00	1,891,750.00	1,891,750.00	1,479,124.63	78.18	1,868,550.00	2,002,250.00	1,982,850.00	1,982,850.00
DEPT TOTAL (4510) - PUBLIC WORKS										
	144,278.25	174,680.00	182,168.00	182,168.00	107,923.56	59.24	169,518.00	205,901.00	176,501.00	176,501.00
DEPT TOTAL (4520) - STREET MAINTENANCE										
	746,198.95	1,008,542.00	958,469.00	958,469.00	672,817.59	70.19	896,469.00	979,385.00	927,225.00	927,225.00
DEPT TOTAL (4530) - EQUIPMENT SERVICES										
	147,984.68	160,640.00	163,950.00	163,950.00	136,490.17	83.25	178,200.00	173,013.00	132,508.00	132,508.00
DEPT TOTAL (4710) - SOLID WASTE										
	885,466.31	946,650.00	1,040,372.00	840,372.00	661,420.30	78.70	831,472.00	1,117,138.00	971,838.00	971,838.00
DEPT TOTAL (4740) - GENERAL SERVICES										
	180,305.17	207,500.00	231,886.00	231,886.00	171,863.65	74.11	226,386.00	243,436.00	249,736.00	249,736.00

Account Number	P r e v i o u s Y e a r		Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
DEPT TOTAL (4910) - PLANNING & ZONING										
	620,453.40	648,060.00	852,060.00	270,810.00	197,547.45	72.94	259,910.00	215,110.00	207,870.00	207,870.00
DEPT TOTAL (4930) - BUSINESS & COMMUNITY DEV										
	187,777.19	210,000.00	214,100.00	214,100.00	132,840.74	62.04	211,200.00	317,500.00	211,600.00	211,600.00
DEPT TOTAL (6100) - PARKS & RECREATION										
	610,871.46	650,390.00	670,522.00	855,522.00	698,693.77	81.66	826,746.00	664,506.00	675,312.00	675,312.00
FUND TOTAL (10) - GENERAL FUND										
	9,577,686.84	10,513,515.00	11,125,064.00	10,581,814.00	7,888,787.63	74.55	10,339,853.00	10,908,901.00	10,255,242.00	10,255,242.00
REPORT TOTAL:	9,577,686.84	10,513,515.00	11,125,064.00	10,581,814.00	7,888,787.63	74.55	10,339,853.00	10,908,901.00	10,255,242.00	10,255,242.00

2014-2015 GENERAL FUND EXPENDITURES PERCENTAGES BY DEPARTMENT



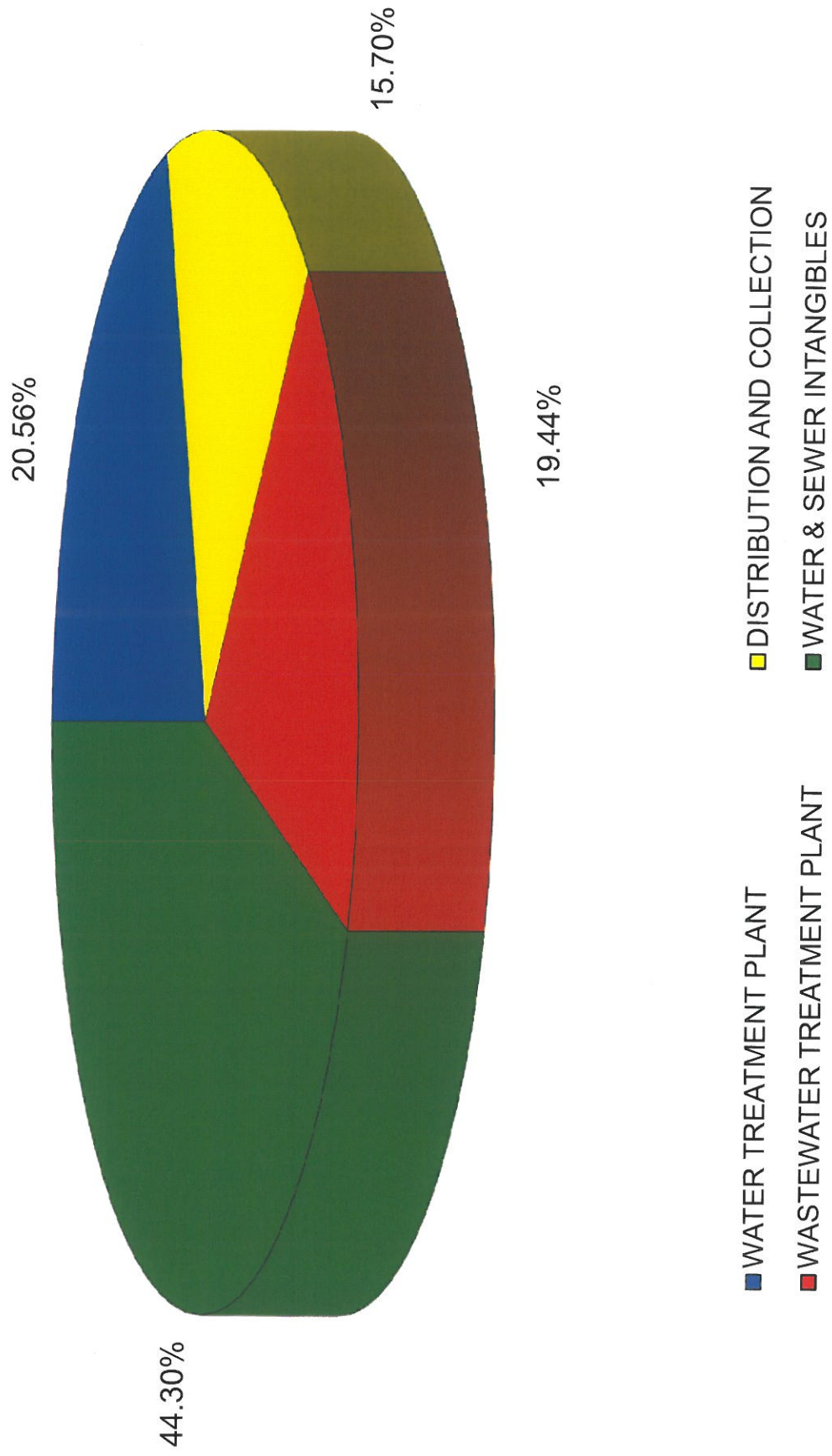
- POLICE
- FINANCE
- SOLID WASTE
- PARKS & RECREATION
- PLANNING & ZONING
- STREET MAINTENANCE
- GENERAL EXPENSE
- HUMAN RESOURCES
- CITY MANAGER/CLERK
- GENERAL SERVICES
- FIRE
- BUSINESS & COMM DEV
- PUBLIC WORKS
- EQUIPMENT SERVICES
- GENERAL-DEBT SERVICE

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (23) - OCCUPANCY TAX FUND										
DEPT TOTAL (6000) - OCCUPANCY TAX DEPT										
	94,600.00	94,600.00	87,400.00	87,400.00	75,400.00	86.27	87,400.00	94,800.00	78,660.00	78,660.00
FUND TOTAL (23) - OCCUPANCY TAX FUND										
	94,600.00	94,600.00	87,400.00	87,400.00	75,400.00	86.27	87,400.00	94,800.00	78,660.00	78,660.00
REPORT TOTAL:	94,600.00	94,600.00	87,400.00	87,400.00	75,400.00	86.27	87,400.00	94,800.00	78,660.00	78,660.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (27) - POWELL BILL FUND										
DEPT TOTAL (4550) - POWELL BILL EXPENSE										
	324,213.98	420,000.00	420,000.00	420,000.00	131,620.24	31.33	420,000.00	951,250.00	951,250.00	951,250.00
FUND TOTAL (27) - POWELL BILL FUND										
	324,213.98	420,000.00	420,000.00	420,000.00	131,620.24	31.33	420,000.00	951,250.00	951,250.00	951,250.00
REPORT TOTAL:	324,213.98	420,000.00	420,000.00	420,000.00	131,620.24	31.33	420,000.00	951,250.00	951,250.00	951,250.00

Account Number	P r e v i o u s Y e a r Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (61) - WATER & SEWER FUND										
DEPT TOTAL (7100) - WATER TREATMENT PLANT										
	1,345,603.13	1,589,600.00	1,715,480.00	1,715,480.00	1,327,526.41	77.38	1,678,620.00	1,933,578.00	1,802,088.00	1,802,088.00
DEPT TOTAL (7110) - DISTRIBUTION & COLLECT										
	1,059,257.38	1,291,250.00	1,395,436.00	1,740,436.00	1,313,879.78	75.49	1,665,436.00	1,510,293.00	1,376,268.00	1,376,268.00
DEPT TOTAL (7120) - WASTEWATER TREATMENT										
	1,271,335.93	1,631,610.00	1,716,092.00	1,716,092.00	1,067,326.76	62.19	1,615,242.00	1,802,087.00	1,703,987.00	1,703,987.00
DEPT TOTAL (7130) - WATER & SEWER										
	3,955,842.41	3,877,466.00	3,891,845.00	3,891,845.00	3,758,165.14	96.56	3,891,845.00	3,895,375.00	3,883,375.00	3,883,375.00
FUND TOTAL (61) - WATER & SEWER FUND										
	7,632,038.85	8,389,926.00	8,718,853.00	9,063,853.00	7,466,898.09	82.38	8,851,143.00	9,141,333.00	8,765,718.00	8,765,718.00
REPORT TOTAL:	7,632,038.85	8,389,926.00	8,718,853.00	9,063,853.00	7,466,898.09	82.38	8,851,143.00	9,141,333.00	8,765,718.00	8,765,718.00

**2014-2015 WATER & SEWER FUND EXPENDITURES
PERCENTAGES BY DEPARTMENT**



Account Number	P r e v i o u s Y e a r		Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
	Actual	Budget								
FUND (63) - ELECTRIC FUND										
DEPT TOTAL (7200) - ELECTRIC DEPT										
	7,400,622.51	7,583,490.00	7,866,045.00	7,866,045.00	7,355,240.84	93.50	7,818,619.00	8,570,925.00	8,164,125.00	8,164,125.00
FUND TOTAL (63) - ELECTRIC FUND										
	7,400,622.51	7,583,490.00	7,866,045.00	7,866,045.00	7,355,240.84	93.50	7,818,619.00	8,570,925.00	8,164,125.00	8,164,125.00
REPORT TOTAL:	25,029,162.18	27,001,531.00	28,217,362.00	28,019,112.00	22,917,946.80	81.79	27,517,015.00	29,667,209.00	28,214,995.00	28,214,995.00



Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (10) - GENERAL FUND										
(4110) - CITY MANAGER/CLERK										
10-00-4110-121	210,537.23	212,500.00	219,000.00	219,000.00	175,597.20	80.18	218,000.00	218,000.00	220,200.00	220,200.00
	SALARIES									
10-00-4110-181	15,680.77	16,600.00	17,200.00	17,200.00	13,064.41	75.95	17,100.00	17,100.00	17,300.00	17,300.00
	FICA									
10-00-4110-182	14,140.44	14,900.00	15,700.00	15,700.00	12,939.26	82.41	15,700.00	15,700.00	15,900.00	15,900.00
	RETIREMENT									
10-00-4110-183	41,256.00	42,000.00	44,100.00	44,100.00	36,240.00	82.17	44,100.00	55,000.00	48,300.00	48,300.00
	HEALTH INSURANCE									
10-00-4110-184	84.00	100.00	100.00	100.00	70.00	70.00	100.00	100.00	100.00	100.00
	LIFE INSURANCE									
10-00-4110-186	694.23	700.00	800.00	800.00	850.66	106.33	860.00	1,100.00	1,100.00	1,100.00
	WORKER'S COMP INS									
10-00-4110-187	2,610.00	2,800.00	2,800.00	2,800.00	2,175.00	77.67	2,800.00	2,800.00	2,800.00	2,800.00
	DENTAL INSURANCE									
10-00-4110-189	4,800.00	4,800.00	4,800.00	4,800.00	4,061.42	84.61	4,800.00	4,800.00	4,800.00	4,800.00
	AUTO ALLOWANCE									
10-00-4110-196	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RETIREE HEALTH INSURANCE									
10-00-4110-197	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RETIREE DENTAL INSURANCE									
10-00-4110-260	1,918.93	4,800.00	4,800.00	4,800.00	2,178.88	45.39	4,000.00	4,400.00	4,400.00	4,400.00
	OFFICE									
10-00-4110-321	5,536.18	7,100.00	7,100.00	7,100.00	4,767.77	67.15	6,300.00	6,800.00	6,800.00	6,800.00
	TELEPHONE									
10-00-4110-325	1,077.61	1,200.00	1,200.00	1,200.00	242.69	20.22	1,200.00	1,200.00	1,200.00	1,200.00
	POSTAGE									
10-00-4110-341	0.00	1,400.00	1,400.00	1,400.00	0.00	0.00	1,400.00	1,400.00	1,400.00	1,400.00
	PRINTING									
10-00-4110-395	4,779.42	8,800.00	8,800.00	8,800.00	3,405.97	38.70	8,800.00	8,000.00	8,000.00	8,000.00
	TRAINING/BUSINESS									

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-00-4110-439		EQUIPMENT RENTAL/LEASE								
	9,339.72	9,600.00	9,600.00	9,600.00	7,491.47	78.03	9,600.00	9,600.00	9,600.00	9,600.00
10-00-4110-450		PROPERTY & CASUALTY INS								
	1,441.11	2,200.00	1,400.00	1,400.00	1,696.90	121.20	1,400.00	1,500.00	1,500.00	1,500.00
10-00-4110-480		CONTRA-ADMINISTRATION								
	-110,990.00	-110,990.00	-110,990.00	-110,990.00	-110,990.00	100.00	-110,990.00	-110,990.00	-121,280.00	-121,280.00
10-00-4110-491		DUES/SUBSCRIPTIONS								
	2,137.62	2,700.00	2,700.00	2,700.00	1,835.79	67.99	2,700.00	2,700.00	2,700.00	2,700.00
10-00-4110-499		MISCELLANEOUS								
	70.04	1,000.00	800.00	800.00	59.01	7.37	800.00	800.00	800.00	800.00
10-00-4110-500		CAPITAL EXPENSE								
	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
10-00-4110-599		MISCELLANEOUS EQUIPMENT								
	464.23	2,000.00	2,000.00	2,000.00	426.92	21.34	2,000.00	2,000.00	2,000.00	2,000.00
10-00-4110-991		CONTINGENCY								
	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
DEPT TOTAL (4110) - CITY MANAGER/CLERK										
	205,577.53	229,210.00	240,310.00	240,310.00	156,113.35	64.96	237,670.00	249,010.00	234,620.00	234,620.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4120) - HUMAN RESOURCES										
10-00-4120-121	SALARIES									
	151,678.59	153,000.00	153,500.00	153,500.00	92,504.88	60.26	125,000.00	149,000.00	150,500.00	150,500.00
10-00-4120-126	PART-TIME SALARIES									
	2,176.27	3,700.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
10-00-4120-181	FICA									
	11,772.36	12,000.00	11,800.00	11,800.00	7,076.66	59.97	10,000.00	11,400.00	11,600.00	11,600.00
10-00-4120-182	RETIREMENT									
	10,194.34	10,500.00	11,000.00	11,000.00	6,899.71	62.72	9,000.00	10,600.00	10,700.00	10,700.00
10-00-4120-183	HEALTH INSURANCE									
	32,604.00	32,800.00	35,700.00	35,500.00	15,678.00	44.16	21,700.00	32,000.00	32,000.00	32,000.00
10-00-4120-184	LIFE INSURANCE									
	80.64	100.00	100.00	100.00	42.00	42.00	100.00	100.00	100.00	100.00
10-00-4120-186	WORKER'S COMP INS									
	1,337.24	1,550.00	1,500.00	1,700.00	1,684.09	99.06	1,700.00	2,100.00	2,100.00	2,100.00
10-00-4120-187	DENTAL INSURANCE									
	2,220.00	2,300.00	2,300.00	2,300.00	1,070.00	46.52	1,500.00	2,300.00	2,300.00	2,300.00
10-00-4120-196	RETIREE HEALTH INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4120-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4120-198	EAP PROGRAM									
	3,750.00	3,900.00	3,900.00	3,900.00	3,750.00	96.15	3,750.00	3,900.00	3,900.00	3,900.00
10-00-4120-199	CONSULTING FEES									
	516.38	3,500.00	3,500.00	3,500.00	1,800.00	51.42	3,500.00	3,500.00	3,500.00	3,500.00
10-00-4120-260	OFFICE									
	3,406.31	4,000.00	4,000.00	4,000.00	2,750.67	68.76	4,000.00	4,000.00	4,000.00	4,000.00
10-00-4120-321	TELEPHONE									
	4,417.24	5,650.00	5,650.00	5,650.00	3,877.37	68.62	5,000.00	5,300.00	5,300.00	5,300.00
10-00-4120-325	POSTAGE									
	739.71	1,000.00	1,000.00	1,000.00	252.18	25.21	1,000.00	1,000.00	1,000.00	1,000.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-00-4120-341	PRINTING									
	352.62	450.00	700.00	700.00	0.00	0.00	700.00	700.00	700.00	700.00
10-00-4120-395	TRAINING/BUSINESS									
	2,248.83	3,700.00	5,000.00	5,000.00	1,052.10	21.04	3,000.00	5,000.00	5,000.00	5,000.00
10-00-4120-439	EQUIPMENT RENTAL/LEASE									
	938.00	1,400.00	1,400.00	1,400.00	703.45	50.24	1,400.00	1,400.00	1,400.00	1,400.00
10-00-4120-440	COMPUTER EXPENSE/MAINTENANCE									
	4,331.23	5,000.00	5,700.00	5,700.00	4,750.00	83.33	5,000.00	5,700.00	5,500.00	5,500.00
10-00-4120-450	PROPERTY & CASUALTY INS									
	1,845.20	2,800.00	1,800.00	1,800.00	2,209.68	122.76	1,800.00	2,000.00	2,000.00	2,000.00
10-00-4120-480	CONTRA-ADMINISTRATION									
	-58,182.00	-58,182.00	-58,182.00	-58,182.00	-58,182.00	100.00	-58,182.00	-58,182.00	-59,922.00	-59,922.00
10-00-4120-491	DUES/SUBSCRIPTIONS									
	3,129.13	3,150.00	3,250.00	3,250.00	2,742.72	84.39	3,250.00	3,400.00	3,400.00	3,400.00
10-00-4120-499	MISCELLANEOUS									
	252.83	800.00	800.00	800.00	402.96	50.37	800.00	800.00	800.00	800.00
10-00-4120-500	CAPITAL EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4120-599	MISCELLANEOUS EQUIPMENT									
	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00	1,000.00	2,000.00	1,800.00	1,800.00
10-00-4120-679	DRUG & ALCOHOL TESTING									
	5,712.42	6,100.00	6,100.00	6,350.00	6,185.00	97.40	6,100.00	6,100.00	6,100.00	6,100.00
10-00-4120-684	EMPLOYEE RELATIONS									
	10,206.98	10,210.00	10,300.00	10,300.00	8,973.51	87.12	10,300.00	13,000.00	13,000.00	13,000.00
10-00-4120-687	PUBLIC RELATIONS / WELLNESS									
	4,817.57	5,590.00	6,500.00	6,250.00	3,981.97	63.71	5,000.00	6,500.00	6,500.00	6,500.00
10-00-4120-991	CONTINGENCY									
	0.00	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
DEPT TOTAL (4120) - HUMAN RESOURCES										
	200,545.89	217,018.00	222,818.00	222,818.00	110,204.95	49.45	169,918.00	217,118.00	216,778.00	216,778.00

Account Number	P r e v i o u s Y e a r Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4130) - FINANCE										
10-00-4130-121	SALARIES									
	367,390.57	371,000.00	377,000.00	395,000.00	311,426.14	78.84	395,000.00	384,000.00	388,000.00	388,000.00
10-00-4130-126	PART-TIME SALARIES									
	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4130-181	FICA									
	28,107.81	28,500.00	28,900.00	30,300.00	23,827.79	78.63	30,300.00	29,400.00	29,700.00	29,700.00
10-00-4130-182	RETIREMENT									
	24,575.56	26,000.00	27,100.00	27,950.00	22,929.87	82.03	27,950.00	27,200.00	27,500.00	27,500.00
10-00-4130-183	HEALTH INSURANCE									
	105,713.00	110,885.00	117,600.00	110,750.00	90,390.00	81.61	108,000.00	128,400.00	100,900.00	100,900.00
10-00-4130-184	LIFE INSURANCE									
	197.40	200.00	200.00	200.00	168.00	84.00	200.00	200.00	200.00	200.00
10-00-4130-186	WORKER'S COMP INS									
	1,254.23	1,300.00	1,400.00	1,400.00	1,571.15	112.22	1,600.00	1,900.00	1,900.00	1,900.00
10-00-4130-187	DENTAL INSURANCE									
	6,615.00	6,600.00	6,700.00	6,700.00	5,375.00	80.22	6,400.00	6,500.00	6,500.00	6,500.00
10-00-4130-196	RETIREE HEALTH INSURANCE									
	8,412.00	8,415.00	8,800.00	10,400.00	7,380.00	70.96	10,400.00	23,900.00	23,900.00	23,900.00
10-00-4130-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4130-200	SUPPLIES									
	9,114.48	12,000.00	12,000.00	12,000.00	8,254.45	68.78	12,000.00	12,000.00	12,000.00	12,000.00
10-00-4130-260	OFFICE									
	2,267.32	10,000.00	10,000.00	10,000.00	5,450.56	54.50	10,000.00	10,000.00	10,000.00	10,000.00
10-00-4130-321	TELEPHONE									
	4,708.40	6,000.00	5,500.00	5,500.00	3,879.24	70.53	5,000.00	5,500.00	5,500.00	5,500.00
10-00-4130-325	POSTAGE									
	1,044.43	1,100.00	1,100.00	1,100.00	355.98	32.36	1,100.00	1,200.00	1,200.00	1,200.00
10-00-4130-341	PRINTING									
	0.00	500.00	500.00	500.00	0.00	0.00	500.00	500.00	500.00	500.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-00-4130-395	TRAINING/BUSINESS									
	0.00	2,200.00	2,200.00	2,200.00	1,477.52	67.16	2,200.00	2,200.00	2,200.00	2,200.00
10-00-4130-439	EQUIPMENT RENTAL/LEASE									
	8,018.37	8,300.00	8,300.00	8,300.00	8,161.63	98.33	8,300.00	8,300.00	8,300.00	8,300.00
10-00-4130-440	COMPUTER EXPENSE/MAINTENANCE									
	25,843.59	28,000.00	34,000.00	34,000.00	26,225.48	77.13	32,000.00	34,000.00	34,000.00	34,000.00
10-00-4130-450	PROPERTY & CASUALTY INS									
	4,320.43	6,000.00	4,200.00	4,200.00	5,469.52	130.22	4,200.00	4,600.00	4,600.00	4,600.00
10-00-4130-480	CONTRA-ADMINISTRATION									
	-375,188.00	-375,188.00	-375,188.00	-375,188.00	-375,188.00	100.00	-375,188.00	-375,188.00	-413,997.00	-413,997.00
10-00-4130-499	MISCELLANEOUS									
	821.02	1,000.00	1,000.00	1,000.00	948.71	94.87	1,000.00	1,000.00	1,000.00	1,000.00
10-00-4130-500	CAPITAL EXPENSE									
	11,283.24	14,000.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
10-00-4130-599	MISCELLANEOUS EQUIPMENT									
	791.08	2,500.00	2,500.00	2,500.00	674.30	26.97	2,500.00	2,500.00	2,500.00	2,500.00
10-00-4130-991	CONTINGENCY									
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (4130) - FINANCE										
	235,289.93	269,712.00	298,812.00	298,812.00	148,777.34	49.78	293,462.00	333,112.00	271,403.00	271,403.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4280) - GENERAL EXPENSE										
10-00-4280-127	MAYOR SALARY									
	7,680.00	7,700.00	7,900.00	7,900.00	6,560.00	83.03	7,900.00	7,900.00	8,000.00	8,000.00
10-00-4280-128	ATTORNEY SALARY									
	15,500.00	15,500.00	15,900.00	15,900.00	15,887.50	99.92	15,900.00	15,900.00	16,100.00	16,100.00
10-00-4280-129	COUNCIL SALARY									
	18,432.00	18,500.00	19,000.00	19,000.00	15,746.80	82.87	19,000.00	19,000.00	19,200.00	19,200.00
10-00-4280-136	RETIREEES ALLOWANCE									
	8,300.00	8,600.00	10,200.00	10,200.00	10,200.00	100.00	10,200.00	12,000.00	12,000.00	12,000.00
10-00-4280-181	FICA									
	1,997.76	2,100.00	2,300.00	2,300.00	1,706.60	74.20	2,300.00	2,300.00	2,400.00	2,400.00
10-00-4280-185	UNEMPLOYMENT INSURANCE									
	9,747.65	10,300.00	10,300.00	54,300.00	34,430.68	63.40	54,300.00	20,000.00	20,000.00	20,000.00
10-00-4280-186	WORKER'S COMP INS									
	82.94	100.00	100.00	100.00	102.18	102.18	105.00	200.00	200.00	200.00
10-00-4280-192	LEGAL									
	18,897.21	22,000.00	18,000.00	18,000.00	14,999.10	83.32	20,000.00	20,000.00	20,000.00	20,000.00
10-00-4280-193	HEALTH ADMIN COST									
	191,041.72	210,000.00	212,000.00	212,000.00	175,291.07	82.68	212,000.00	212,000.00	166,000.00	166,000.00
10-00-4280-194	AUDITING									
	34,750.00	38,000.00	38,000.00	38,000.00	34,750.00	91.44	36,000.00	36,000.00	36,000.00	36,000.00
10-00-4280-199	CONSULTING FEES									
	81,001.28	79,000.00	81,000.00	81,000.00	82,431.37	101.76	82,500.00	82,500.00	82,500.00	82,500.00
10-00-4280-325	POSTAGE									
	3,466.99	4,700.00	4,700.00	4,700.00	1,060.23	22.55	4,700.00	4,700.00	4,700.00	4,700.00
10-00-4280-331	ELECTRICITY									
	49,800.00	49,800.00	58,018.00	58,018.00	58,018.00	100.00	58,018.00	63,140.00	63,140.00	63,140.00
10-00-4280-349	CITY ORDINANCE CODE PROJECT									
	0.00	3,000.00	1,500.00	1,500.00	257.40	17.16	1,500.00	1,500.00	1,500.00	1,500.00
10-00-4280-351	BUILDING MAINTENANCE									
	34,848.00	39,000.00	39,000.00	39,000.00	45,392.11	116.39	45,000.00	42,000.00	42,000.00	42,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-00-4280-370	ADVERTISING									
	2,225.10	2,600.00	2,800.00	2,800.00	1,157.00	41.32	2,800.00	2,800.00	2,800.00	2,800.00
10-00-4280-395	TRAINING/BUSINESS									
	247.88	4,500.00	6,000.00	5,565.00	1,970.68	35.41	4,565.00	6,000.00	6,000.00	6,000.00
10-00-4280-398	ONLINE PAYMENTS									
	0.00	0.00	5,000.00	5,000.00	6,928.09	138.56	10,000.00	10,000.00	10,000.00	10,000.00
10-00-4280-399	CREDIT CARD EXPENSE									
	660.56	2,000.00	2,000.00	2,000.00	711.38	35.56	1,200.00	2,000.00	2,000.00	2,000.00
10-00-4280-450	PROPERTY & CASUALTY INS									
	2,053.09	3,300.00	1,800.00	1,800.00	2,438.85	135.49	1,800.00	2,100.00	2,100.00	2,100.00
10-00-4280-480	CONTRA-ADMINISTRATION									
	-177,292.00	-177,292.00	-177,292.00	-177,292.00	-177,292.00	100.00	-177,292.00	-177,292.00	-194,023.00	-194,023.00
10-00-4280-490	LEAGUE OF MUNICIP DUES/SUBSCRI									
	8,656.00	8,900.00	8,900.00	9,335.00	9,334.00	99.98	9,335.00	9,400.00	10,100.00	10,100.00
10-00-4280-491	DUES/SUBSCRIPTIONS									
	6,325.13	6,500.00	6,900.00	6,900.00	6,947.23	100.68	6,900.00	6,900.00	6,900.00	6,900.00
10-00-4280-499	MISCELLANEOUS									
	0.00	2,000.00	19,800.00	19,800.00	18,866.00	95.28	19,800.00	19,800.00	15,800.00	15,800.00
10-00-4280-500	CAPITAL EXPENSE									
	10,737.48	11,000.00	32,000.00	41,000.00	40,177.02	97.99	41,000.00	0.00	60,000.00	60,000.00
10-00-4280-599	MISCELLANEOUS EQUIPMENT									
	1,019.68	1,000.00	2,200.00	2,200.00	0.00	0.00	2,200.00	2,200.00	2,200.00	2,200.00
10-00-4280-606	JULY 4TH CELEB CKNG EXP									
	12,699.23	13,000.00	13,000.00	13,000.00	12,636.00	97.20	13,000.00	13,000.00	13,000.00	13,000.00
10-00-4280-607	M CLONINGERR-TRL CKNG EXP									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4280-608	S.A.C.-SPECIAL PROJECTS CKNG E									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4280-609	FEDERAL EQUITABLE CKNG EXP									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4280-610	CONTRIB TO 4TH JULY EXPENSE									
	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	100.00	7,000.00	7,000.00	7,000.00	7,000.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-00-4280-616	LEDA									
	41,400.00	41,400.00	41,400.00	41,400.00	41,400.00	100.00	41,400.00	46,000.00	37,260.00	37,260.00
10-00-4280-622	ELECTIONS									
	0.00	0.00	24,000.00	24,000.00	14,526.87	60.52	15,000.00	0.00	0.00	0.00
10-00-4280-630	COMMUNITIES IN SCHOOLS									
	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	100.00	4,500.00	4,500.00	4,050.00	4,050.00
10-00-4280-649	NCVTS (MV) FEES									
	0.00	0.00	0.00	0.00	8,780.52	0.00	17,500.00	24,000.00	24,000.00	24,000.00
10-00-4280-650	TAX CONVERSION/COLLECTION									
	135,110.39	138,000.00	138,500.00	138,500.00	131,132.99	94.68	142,000.00	142,000.00	142,000.00	142,000.00
10-00-4280-685	MANAGEMENT PLANNING									
	3,220.89	12,000.00	12,000.00	12,000.00	2,850.20	23.75	6,000.00	10,000.00	10,000.00	10,000.00
10-00-4280-687	PUBLIC RELATIONS / WELLNESS									
	12,348.06	19,000.00	29,000.00	29,000.00	12,414.06	42.80	19,000.00	24,000.00	24,000.00	24,000.00
10-00-4280-691	INCENTIVE GRANTS EXPENSE									
	0.00	0.00	10,400.00	10,400.00	0.00	0.00	0.00	5,100.00	5,100.00	5,100.00
10-00-4280-693	AIRPORT OPERATION FUND									
	204,000.00	204,000.00	204,000.00	204,000.00	60,000.00	29.41	204,000.00	68,400.00	68,400.00	68,400.00
10-00-4280-694	CENTRAL COMMUNICATIONS									
	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100.00	50,000.00	50,000.00	50,000.00	50,000.00
10-00-4280-695	ANIMAL CONTROL									
	6,300.00	6,300.00	6,300.00	6,300.00	6,300.00	100.00	6,300.00	6,300.00	6,300.00	6,300.00
10-00-4280-696	REVERSE 911 CHARGES									
	4,400.00	4,700.00	4,700.00	4,700.00	0.00	0.00	4,700.00	4,700.00	8,700.00	8,700.00
10-00-4280-950	INVENTORY CHANGE									
	5,388.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-4280-991	CONTINGENCY									
	0.00	0.00	15,000.00	15,000.00	0.00	0.00	15,000.00	15,000.00	15,000.00	15,000.00
DEPT TOTAL (4280) - GENERAL EXPENSE										
	816,545.62	872,708.00	987,826.00	1,040,826.00	759,611.93	72.98	1,037,131.00	843,048.00	832,427.00	832,427.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4285) - GENERAL-DEBT SERVICE										
10-00-4285-730										
			INTERFUND LOAN PRIN REPAY							
	0.00	150,000.00	150,000.00	150,000.00	0.00	0.00	150,000.00	150,000.00	150,000.00	150,000.00
10-00-4285-735			BANK LOAN PRINCIPAL							
	97,658.35	97,660.00	67,135.00	67,135.00	67,133.70	99.99	67,135.00	93,000.00	93,000.00	93,000.00
10-00-4285-740			INTERFUND LOAN INT REPAY							
	6,750.00	6,750.00	4,500.00	4,500.00	0.00	0.00	4,500.00	2,250.00	2,250.00	2,250.00
10-00-4285-745			BANK LOAN INTEREST							
	4,440.17	4,445.00	935.00	935.00	927.94	99.24	935.00	0.00	0.00	0.00
DEPT TOTAL (4285) - GENERAL-DEBT SERVICE										
	108,848.52	258,855.00	222,570.00	222,570.00	68,061.64	30.57	222,570.00	245,250.00	245,250.00	245,250.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4310) - POLICE										
10-10-4310-121	SALARIES									
	1,429,982.31	1,439,500.00	1,480,000.00	1,515,000.00	1,208,134.12	79.74	1,515,000.00	1,480,000.00	1,495,000.00	1,495,000.00
10-10-4310-122	SERVICE REIMB-RESERVES									
	1,900.35	5,500.00	12,000.00	4,000.00	807.04	20.17	2,500.00	3,500.00	3,500.00	3,500.00
10-10-4310-131	SPECIAL SEPARATION ALLOWANCE									
	64,600.55	65,000.00	67,800.00	69,100.00	55,793.80	80.74	69,100.00	86,000.00	86,000.00	86,000.00
10-10-4310-133	RETIREMENT-401(K) OFFICERS									
	62,986.25	68,500.00	71,500.00	71,500.00	55,880.59	78.15	67,500.00	70,000.00	70,000.00	70,000.00
10-10-4310-180	RETIREMENT-OFFICERS									
	85,283.26	90,000.00	93,000.00	97,000.00	81,360.45	83.87	97,000.00	95,000.00	96,000.00	96,000.00
10-10-4310-181	FICA									
	114,467.73	116,000.00	123,600.00	123,600.00	96,597.17	78.15	121,600.00	121,600.00	122,900.00	122,900.00
10-10-4310-182	RETIREMENT-GENERAL									
	10,730.13	11,500.00	12,500.00	12,500.00	9,627.00	77.01	12,000.00	12,500.00	12,500.00	12,500.00
10-10-4310-183	HEALTH INSURANCE									
	401,643.00	409,000.00	429,000.00	425,000.00	347,481.00	81.76	423,000.00	512,000.00	457,000.00	457,000.00
10-10-4310-184	LIFE INSURANCE									
	635.60	700.00	700.00	700.00	530.60	75.80	700.00	700.00	700.00	700.00
10-10-4310-186	WORKER'S COMP INS									
	47,884.05	52,400.00	56,700.00	56,700.00	56,268.90	99.23	56,700.00	72,100.00	72,100.00	72,100.00
10-10-4310-187	DENTAL INSURANCE									
	25,377.50	26,000.00	26,000.00	26,000.00	20,882.50	80.31	26,000.00	26,000.00	26,000.00	26,000.00
10-10-4310-196	RETIREE HEALTH INSURANCE									
	50,472.00	51,000.00	53,000.00	71,000.00	56,088.00	78.99	71,000.00	88,800.00	88,800.00	88,800.00
10-10-4310-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	-110.00	0.00	0.00	0.00	0.00	0.00
10-10-4310-200	SUPPLIES									
	8,025.40	8,800.00	8,800.00	8,800.00	7,541.67	85.70	8,800.00	8,000.00	8,000.00	8,000.00
10-10-4310-212	UNIFORMS									
	19,968.91	20,500.00	20,000.00	22,000.00	21,814.50	99.15	20,000.00	20,000.00	20,000.00	20,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-10-4310-251	GAS & OIL									
10-10-4310-260	71,873.14	73,000.00	73,000.00	73,000.00	47,791.07	65.46	70,000.00	73,000.00	73,000.00	73,000.00
10-10-4310-321	1,349.58	3,000.00	3,400.00	1,850.00	319.71	17.28	1,000.00	3,400.00	3,400.00	3,400.00
10-10-4310-325	18,968.31	22,000.00	22,000.00	22,000.00	14,402.96	65.46	22,000.00	22,000.00	22,000.00	22,000.00
10-10-4310-331	994.22	1,500.00	1,500.00	1,500.00	361.49	24.09	1,500.00	1,500.00	1,500.00	1,500.00
10-10-4310-351	12,000.00	12,000.00	10,951.00	10,951.00	10,951.00	100.00	10,951.00	11,524.00	11,524.00	11,524.00
10-10-4310-352	5,462.22	6,500.00	20,000.00	19,000.00	7,201.15	37.90	11,000.00	20,000.00	20,000.00	20,000.00
10-10-4310-395	26,331.68	31,000.00	33,000.00	32,500.00	29,035.21	89.33	32,500.00	33,000.00	33,000.00	33,000.00
10-10-4310-413	16,186.26	18,000.00	27,000.00	26,500.00	22,315.09	84.20	27,000.00	27,000.00	27,000.00	27,000.00
10-10-4310-450	12,000.00	12,000.00	13,200.00	13,200.00	12,500.00	94.69	12,500.00	13,200.00	13,200.00	13,200.00
10-10-4310-491	35,258.28	42,500.00	37,800.00	37,800.00	48,439.24	128.14	37,800.00	39,300.00	39,300.00	39,300.00
10-10-4310-495	9,970.59	12,500.00	13,000.00	13,000.00	8,437.73	64.90	13,000.00	15,000.00	13,400.00	13,400.00
10-10-4310-499	0.00	0.00	1,500.00	500.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
10-10-4310-500	3,617.06	7,000.00	7,000.00	7,000.00	4,783.83	68.34	7,000.00	7,000.00	7,000.00	7,000.00
10-10-4310-599	153,343.00	153,600.00	165,000.00	116,000.00	110,782.25	95.50	114,000.00	175,000.00	30,500.00	30,500.00
10-10-4310-600	26,430.38	28,900.00	5,000.00	30,250.00	25,188.03	83.26	30,000.00	5,000.00	5,000.00	5,000.00
	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00

Account Number	P r e v i o u s Y e a r		Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-10-4310-601	GRANTS-EQUIPMENT-OTHER									
	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
10-10-4310-602	GRANTS-MISC EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-10-4310-603	GRANTS-SUPPLIES EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-10-4310-624	CRIME PREVENTION									
	4,716.88	7,000.00	7,000.00	7,000.00	4,314.08	61.62	7,000.00	7,000.00	7,000.00	7,000.00
10-10-4310-625	DRUG ENFORCEMENT									
	15,195.00	17,500.00	17,500.00	17,500.00	17,500.00	100.00	17,500.00	17,500.00	17,500.00	17,500.00
10-10-4310-627	CONTROLLED SUBSTANCE EXPENSE									
	3,404.98	5,000.00	5,000.00	5,000.00	4,276.38	85.52	5,000.00	5,000.00	5,000.00	5,000.00
10-10-4310-991	CONTINGENCY									
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (4310) - POLICE										
	2,741,058.62	2,817,400.00	2,947,451.00	2,947,451.00	2,387,296.56	80.99	2,910,651.00	3,103,124.00	2,919,324.00	2,919,324.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4340) - FIRE										
10-10-4340-121	SALARIES	940,078.89	991,600.00	992,000.00						
10-10-4340-122	VOLUNTEER-REIMBURSEMENT			996,000.00	789,748.25	79.29	996,000.00	971,000.00	981,000.00	981,000.00
10-10-4340-126	PART-TIME SALARIES	35,173.50	38,400.00	25,500.00	15,480.00	60.70	22,000.00	35,000.00	30,000.00	30,000.00
10-10-4340-135	LOCAL SUPPLEMENTAL RETIREMENT	7,256.30	10,000.00	13,500.00	9,241.48	68.45	13,500.00	5,000.00	5,000.00	5,000.00
10-10-4340-137	FIREMENS PENSION FUND	10,000.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
10-10-4340-138	FIREMENS RELIEF FUND	2,520.00	2,800.00	3,500.00	2,220.00	63.42	3,500.00	4,000.00	4,000.00	4,000.00
10-10-4340-181	FICA	14,625.83	15,000.00	15,000.00	5,131.67	34.21	15,000.00	15,000.00	15,000.00	15,000.00
10-10-4340-182	RETIREMENT	75,161.24	79,700.00	79,500.00	62,184.01	78.21	79,500.00	77,000.00	77,800.00	77,800.00
10-10-4340-183	HEALTH INSURANCE	63,150.83	71,800.00	71,200.00	58,176.71	81.70	71,200.00	69,000.00	69,700.00	69,700.00
10-10-4340-184	LIFE INSURANCE	256,558.00	260,000.00	284,000.00	226,353.00	79.70	273,000.00	341,000.00	320,200.00	320,200.00
10-10-4340-186	WORKER'S COMP INS	432.60	450.00	450.00	375.20	83.37	450.00	450.00	450.00	450.00
10-10-4340-187	DENTAL INSURANCE	43,132.86	43,135.00	46,700.00	46,300.87	99.14	46,700.00	57,600.00	57,600.00	57,600.00
10-10-4340-196	RETIREE HEALTH INSURANCE	16,778.50	17,000.00	17,200.00	14,192.50	82.51	17,200.00	17,200.00	17,200.00	17,200.00
10-10-4340-197	RETIREE DENTAL INSURANCE	93,137.00	93,220.00	103,700.00	81,180.00	78.28	103,700.00	130,000.00	130,000.00	130,000.00
10-10-4340-200	SUPPLIES	0.00	0.00	0.00	-165.00	0.00	0.00	0.00	0.00	0.00
		12,540.22	12,750.00	12,000.00	10,216.87	85.14	12,000.00	12,000.00	12,000.00	12,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-10-4340-212	UNIFORMS									
	29,939.86	31,000.00	32,000.00	29,000.00	16,348.19	56.37	32,000.00	30,000.00	30,000.00	30,000.00
10-10-4340-251	GAS & OIL									
	28,793.91	32,000.00	35,000.00	35,000.00	20,907.65	59.73	35,000.00	35,000.00	35,000.00	35,000.00
10-10-4340-260	OFFICE									
	1,761.60	3,000.00	3,000.00	3,000.00	2,529.28	84.30	3,000.00	3,100.00	3,100.00	3,100.00
10-10-4340-321	TELEPHONE									
	7,615.36	8,300.00	8,000.00	8,400.00	6,498.79	77.36	8,400.00	8,400.00	8,400.00	8,400.00
10-10-4340-325	POSTAGE									
	921.28	1,400.00	1,400.00	1,400.00	353.04	25.21	1,400.00	1,400.00	1,400.00	1,400.00
10-10-4340-351	BUILDING MAINTENANCE									
	7,629.74	10,500.00	10,000.00	10,000.00	9,538.20	95.38	10,000.00	11,000.00	10,400.00	10,400.00
10-10-4340-352	EQUIPMENT REPAIRS									
	36,341.23	36,765.00	30,000.00	40,700.00	37,084.56	91.11	30,000.00	35,000.00	33,000.00	33,000.00
10-10-4340-395	TRAINING/BUSINESS									
	6,368.93	6,750.00	9,000.00	6,500.00	2,883.29	44.35	7,000.00	8,000.00	8,000.00	8,000.00
10-10-4340-450	PROPERTY & CASUALTY INS									
	20,254.59	25,000.00	21,300.00	21,300.00	27,837.46	130.69	21,300.00	22,800.00	22,800.00	22,800.00
10-10-4340-491	DUES/SUBSCRIPTIONS									
	4,200.13	4,300.00	4,300.00	5,000.00	4,772.73	95.45	5,000.00	4,300.00	4,300.00	4,300.00
10-10-4340-495	SAFETY									
	5,259.50	5,280.00	11,000.00	4,200.00	4,162.00	99.09	4,200.00	10,000.00	8,000.00	8,000.00
10-10-4340-499	MISCELLANEOUS									
	9,692.80	11,000.00	12,000.00	12,000.00	11,647.12	97.05	12,000.00	12,500.00	12,000.00	12,000.00
10-10-4340-500	CAPITAL EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,000.00	42,000.00	42,000.00
10-10-4340-599	MISCELLANEOUS EQUIPMENT									
	15,246.97	19,000.00	25,000.00	22,500.00	11,942.14	53.07	22,000.00	20,000.00	20,000.00	20,000.00
10-10-4340-601	GRANTS-EQUIPMENT-OTHER									
	0.00	0.00	2,500.00	2,500.00	0.00	0.00	1,500.00	2,500.00	2,500.00	2,500.00
10-10-4340-686	FIRE SAFETY EDUCATION									
	1,913.65	2,000.00	2,000.00	2,000.00	1,984.62	99.23	2,000.00	2,000.00	2,000.00	2,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-10-4340-991	CONTINGENCY									
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (4340) - FIRE										
	1,746,485.32	1,842,150.00	1,891,750.00	1,891,750.00	1,479,124.63	78.18	1,868,550.00	2,002,250.00	1,982,850.00	1,982,850.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4510) - PUBLIC WORKS										
10-20-4510-121	SALARIES	150,368.17	152,000.00	155,000.00	124,369.12	80.23	155,000.00	157,000.00	158,600.00	158,600.00
10-20-4510-181	FICA									
10-20-4510-182	RETIREMENT	11,514.98	11,700.00	11,900.00	9,525.93	80.04	11,900.00	12,000.00	12,200.00	12,200.00
10-20-4510-183	HEALTH INSURANCE	10,099.20	10,700.00	11,100.00	9,167.32	82.58	11,100.00	11,100.00	11,200.00	11,200.00
10-20-4510-184	LIFE INSURANCE	32,076.00	33,000.00	34,200.00	28,200.00	82.45	34,000.00	42,300.00	42,300.00	42,300.00
10-20-4510-186	WORKER'S COMP INS	53.76	100.00	100.00	40.60	40.60	100.00	100.00	100.00	100.00
10-20-4510-187	DENTAL INSURANCE	2,819.00	3,050.00	3,100.00	2,822.18	91.03	3,100.00	3,400.00	3,400.00	3,400.00
10-20-4510-196	RETIREE HEALTH INSURANCE	1,980.00	2,000.00	2,000.00	1,650.00	82.50	2,000.00	2,100.00	2,100.00	2,100.00
10-20-4510-197	RETIREE DENTAL INSURANCE	8,412.00	8,450.00	8,900.00	7,380.00	82.92	8,900.00	11,200.00	11,200.00	11,200.00
10-20-4510-200	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-20-4510-251	GAS & OIL	4,165.04	7,500.00	7,000.00	3,600.56	51.43	6,500.00	8,000.00	7,400.00	7,400.00
10-20-4510-260	OFFICE	1,524.85	2,500.00	2,500.00	1,311.25	52.45	2,500.00	2,000.00	2,000.00	2,000.00
10-20-4510-321	TELEPHONE	1,066.20	2,250.00	3,000.00	1,898.93	63.29	3,000.00	3,000.00	3,000.00	3,000.00
10-20-4510-325	POSTAGE	6,421.00	7,300.00	7,300.00	5,535.79	75.83	7,300.00	6,800.00	7,300.00	7,300.00
10-20-4510-331	ELECTRICITY	205.78	300.00	300.00	107.82	35.94	300.00	300.00	300.00	300.00
		5,565.00	5,565.00	6,253.00	6,253.00	100.00	6,253.00	6,386.00	6,386.00	6,386.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-20-4510-341	PRINTING									
	0.00	300.00	500.00	500.00	0.00	0.00	0.00	400.00	400.00	400.00
10-20-4510-351	BUILDING MAINTENANCE									
	20,553.18	23,000.00	24,000.00	24,000.00	21,311.44	88.79	24,000.00	45,000.00	30,000.00	30,000.00
10-20-4510-352	EQUIPMENT REPAIRS									
	739.56	2,000.00	3,000.00	3,000.00	932.39	31.07	3,000.00	2,000.00	2,000.00	2,000.00
10-20-4510-370	ADVERTISING									
	0.00	300.00	700.00	700.00	0.00	0.00	350.00	500.00	500.00	500.00
10-20-4510-394	CLEANING CONTRACT									
	7,800.00	8,400.00	8,400.00	8,400.00	3,750.00	44.64	3,800.00	0.00	0.00	0.00
10-20-4510-395	TRAINING/BUSINESS									
	1,916.00	4,400.00	5,000.00	5,000.00	2,148.96	42.97	3,500.00	5,000.00	5,000.00	5,000.00
10-20-4510-439	EQUIPMENT RENTAL/LEASE									
	7,412.21	8,000.00	8,000.00	8,000.00	8,226.59	102.83	8,000.00	10,000.00	8,000.00	8,000.00
10-20-4510-450	PROPERTY & CASUALTY INS									
	2,330.21	3,000.00	2,500.00	2,500.00	3,063.52	122.54	2,500.00	2,600.00	2,600.00	2,600.00
10-20-4510-480	CONTRA-ADMINISTRATION									
	-135,185.00	-135,185.00	-135,185.00	-135,185.00	-135,185.00	100.00	-135,185.00	-135,185.00	-149,285.00	-149,285.00
10-20-4510-491	DUES/SUBSCRIPTIONS									
	1,495.24	1,800.00	1,800.00	1,800.00	1,600.73	88.92	1,800.00	1,900.00	1,800.00	1,800.00
10-20-4510-495	SAFETY									
	95.61	1,250.00	1,800.00	1,800.00	149.94	8.33	800.00	1,000.00	1,000.00	1,000.00
10-20-4510-500	CAPITAL EXPENSE									
	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-20-4510-599	MISCELLANEOUS EQUIPMENT									
	850.26	5,000.00	6,000.00	6,000.00	62.49	1.04	2,000.00	4,000.00	4,000.00	4,000.00
10-20-4510-991	CONTINGENCY									
	0.00	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
DEPT TOTAL (4510) - PUBLIC WORKS										
	144,278.25	174,680.00	182,168.00	182,168.00	107,923.56	59.24	169,518.00	205,901.00	176,501.00	176,501.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4520) - STREET MAINTENANCE										
10-20-4520-121	SALARIES									
	332,906.85	445,000.00	459,000.00	459,000.00	354,204.99	77.16	440,000.00	440,000.00	444,500.00	444,500.00
10-20-4520-126	PART-TIME SALARIES									
	16,806.28	18,000.00	18,000.00	18,000.00	10,935.61	60.75	12,000.00	12,000.00	12,000.00	12,000.00
10-20-4520-181	FICA									
	34,321.78	37,500.00	36,500.00	36,500.00	27,936.65	76.53	34,600.00	34,600.00	35,000.00	35,000.00
10-20-4520-182	RETIREMENT									
	29,021.58	31,600.00	32,000.00	32,000.00	26,051.78	81.41	31,200.00	31,200.00	31,600.00	31,600.00
10-20-4520-183	HEALTH INSURANCE									
	145,152.00	148,000.00	152,500.00	147,300.00	120,944.00	82.10	144,500.00	173,100.00	166,400.00	166,400.00
10-20-4520-184	LIFE INSURANCE									
	235.20	250.00	250.00	250.00	189.00	75.60	250.00	250.00	250.00	250.00
10-20-4520-186	WORKER'S COMP INS									
	25,998.68	27,100.00	30,400.00	30,400.00	29,911.21	98.39	30,400.00	37,900.00	37,900.00	37,900.00
10-20-4520-187	DENTAL INSURANCE									
	9,300.00	9,100.00	9,300.00	9,300.00	7,352.50	79.05	8,800.00	9,300.00	9,300.00	9,300.00
10-20-4520-196	RETIREE HEALTH INSURANCE									
	0.00	0.00	0.00	5,200.00	3,690.00	70.96	5,200.00	6,500.00	6,500.00	6,500.00
10-20-4520-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-20-4520-200	SUPPLIES									
	29,275.55	43,300.00	52,000.00	46,560.00	22,741.65	48.84	46,810.00	51,000.00	51,000.00	51,000.00
10-20-4520-212	UNIFORMS									
	9,684.86	10,600.00	10,600.00	10,600.00	7,935.47	74.86	10,600.00	14,800.00	10,600.00	10,600.00
10-20-4520-251	GAS & OIL									
	28,950.57	33,000.00	35,000.00	35,000.00	22,632.19	64.66	35,000.00	48,900.00	35,000.00	35,000.00
10-20-4520-321	TELEPHONE									
	8,805.01	8,700.00	8,700.00	8,870.00	6,904.07	77.83	8,870.00	8,900.00	8,900.00	8,900.00
10-20-4520-331	ELECTRICITY									
	6,500.00	6,500.00	7,722.00	7,722.00	7,722.00	100.00	7,722.00	8,988.00	8,988.00	8,988.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-20-4520-351		BUILDING MAINTENANCE								
	8,552.51	18,000.00	15,000.00	15,000.00	6,862.59	45.75	12,500.00	18,000.00	15,000.00	15,000.00
10-20-4520-352		EQUIPMENT REPAIRS								
	20,934.12	45,000.00	48,000.00	48,000.00	24,553.92	51.15	45,000.00	52,000.00	49,000.00	49,000.00
10-20-4520-439		EQUIPMENT RENTAL/LEASE								
	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	500.00	500.00	500.00	500.00
10-20-4520-450		PROPERTY & CASUALTY INS								
	17,815.21	18,300.00	20,900.00	20,900.00	26,904.26	128.72	20,900.00	21,900.00	21,900.00	21,900.00
10-20-4520-480		CONTRA-ADMINISTRATION								
	-139,103.00	-139,103.00	-139,103.00	-139,103.00	-139,103.00	100.00	-139,103.00	-139,103.00	-153,613.00	-153,613.00
10-20-4520-495		SAFETY								
	1,886.98	5,500.00	3,500.00	3,500.00	1,636.64	46.76	3,500.00	4,000.00	3,500.00	3,500.00
10-20-4520-499		MISCELLANEOUS								
	1,713.60	4,500.00	4,000.00	4,900.00	4,863.16	99.24	4,650.00	4,650.00	4,000.00	4,000.00
10-20-4520-500		CAPITAL EXPENSE								
	143,357.00	164,825.00	59,700.00	59,700.00	52,111.70	87.28	59,700.00	45,000.00	45,000.00	45,000.00
10-20-4520-591		RESURFACING & PATCHWORK								
	2,538.57	40,000.00	40,000.00	40,000.00	14,005.39	35.01	22,000.00	30,000.00	30,000.00	30,000.00
10-20-4520-592		CULVERT & BRIDGE REPAIR								
	0.00	7,000.00	12,000.00	16,370.00	16,202.99	98.97	16,370.00	25,000.00	16,000.00	16,000.00
10-20-4520-594		TRAFFIC MARKING & SIGNS								
	894.64	11,500.00	15,500.00	15,500.00	4,990.79	32.19	10,500.00	12,000.00	12,000.00	12,000.00
10-20-4520-599		MISCELLANEOUS EQUIPMENT								
	10,650.96	13,370.00	16,000.00	16,000.00	10,638.03	66.48	14,000.00	18,000.00	16,000.00	16,000.00
10-20-4520-991		CONTINGENCY								
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (4520) - STREET MAINTENANCE										
	746,198.95	1,008,542.00	958,469.00	958,469.00	672,817.59	70.19	896,469.00	979,385.00	927,225.00	927,225.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4530) - EQUIPMENT SERVICES										
10-20-4530-121	SALARIES									
10-20-4530-181	109,441.92	111,000.00	111,000.00	111,000.00	94,907.85	85.50	118,000.00	86,000.00	86,900.00	86,900.00
	FICA									
10-20-4530-182	8,372.90	8,500.00	8,400.00	8,400.00	7,261.32	86.44	9,000.00	6,600.00	6,700.00	6,700.00
	RETIREMENT									
10-20-4530-183	7,324.99	7,800.00	8,000.00	8,000.00	7,003.89	87.54	8,350.00	6,100.00	6,200.00	6,200.00
	HEALTH INSURANCE									
10-20-4530-184	33,096.00	34,000.00	35,000.00	35,000.00	29,090.00	83.11	34,000.00	29,600.00	29,600.00	29,600.00
	LIFE INSURANCE									
	67.20	100.00	100.00	100.00	56.00	56.00	100.00	100.00	100.00	100.00
10-20-4530-186	WORKER'S COMP INS									
10-20-4530-187	3,994.94	4,200.00	4,400.00	4,975.00	4,970.22	99.90	4,975.00	6,000.00	6,000.00	6,000.00
	DENTAL INSURANCE									
10-20-4530-196	2,220.00	2,200.00	2,300.00	2,300.00	1,850.00	80.43	2,200.00	1,500.00	1,500.00	1,500.00
	RETIREE HEALTH INSURANCE									
10-20-4530-197	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RETIREE DENTAL INSURANCE									
10-20-4530-200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUPPLIES									
10-20-4530-212	2,651.26	3,300.00	3,300.00	3,300.00	2,344.37	71.04	3,300.00	4,100.00	3,700.00	3,700.00
	UNIFORMS									
10-20-4530-251	2,794.64	2,900.00	2,900.00	3,480.00	2,944.56	84.61	3,800.00	4,500.00	3,800.00	3,800.00
	GAS & OIL									
10-20-4530-321	3,456.74	3,180.00	2,700.00	3,700.00	3,004.63	81.20	4,200.00	4,500.00	4,500.00	4,500.00
	TELEPHONE									
10-20-4530-331	5,984.22	6,500.00	6,000.00	6,000.00	5,363.84	89.39	6,500.00	9,000.00	6,500.00	6,500.00
	ELECTRICITY									
10-20-4530-351	3,310.00	3,310.00	3,920.00	3,920.00	3,920.00	100.00	3,920.00	4,258.00	4,258.00	4,258.00
	BUILDING MAINTENANCE									
	2,485.79	6,500.00	6,500.00	5,500.00	4,051.51	73.66	5,000.00	9,000.00	6,500.00	6,500.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-20-4530-352		EQUIPMENT REPAIRS								
	1,090.89	2,620.00	3,000.00	2,425.00	1,638.93	67.58	2,425.00	2,425.00	2,500.00	2,500.00
10-20-4530-450		PROPERTY & CASUALTY INS								
	2,517.04	3,100.00	2,800.00	2,800.00	3,449.33	123.19	2,800.00	2,900.00	2,900.00	2,900.00
10-20-4530-480		CONTRA-ADMINISTRATION								
	-44,070.00	-44,070.00	-44,070.00	-44,070.00	-44,070.00	100.00	-44,070.00	-44,070.00	-46,850.00	-46,850.00
10-20-4530-495		SAFETY								
	95.61	200.00	200.00	450.00	316.74	70.38	200.00	8,000.00	200.00	200.00
10-20-4530-499		MISCELLANEOUS								
	1,707.07	2,100.00	2,100.00	1,520.00	1,148.38	75.55	2,100.00	2,100.00	2,100.00	2,100.00
10-20-4530-500		CAPITAL EXPENSE								
	0.00	0.00	0.00	0.00	5,267.40	0.00	6,000.00	25,000.00	0.00	0.00
10-20-4530-599		MISCELLANEOUS EQUIPMENT								
	1,443.47	3,200.00	2,900.00	2,650.00	1,971.20	74.38	2,900.00	2,900.00	2,900.00	2,900.00
10-20-4530-991		CONTINGENCY								
	0.00	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
DEPT TOTAL (4530) - EQUIPMENT SERVICES										
	147,984.68	160,640.00	163,950.00	163,950.00	136,490.17	83.25	178,200.00	173,013.00	132,508.00	132,508.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4710) - SOLID WASTE										
10-30-4710-121	SALARIES	368,000.00	375,000.00	375,000.00	302,693.02	80.71	375,000.00	377,000.00	381,000.00	381,000.00
10-30-4710-181	FICA									
10-30-4710-182	27,357.81	29,000.00	28,700.00	28,700.00	23,156.18	80.68	28,700.00	28,800.00	29,100.00	29,100.00
	RETIREMENT									
10-30-4710-183	24,014.57	26,700.00	26,900.00	26,900.00	22,291.08	82.86	26,900.00	27,000.00	27,300.00	27,300.00
	HEALTH INSURANCE									
10-30-4710-184	121,121.00	125,000.00	138,600.00	123,600.00	99,790.00	80.73	121,600.00	150,000.00	136,000.00	136,000.00
	LIFE INSURANCE									
	214.20	250.00	250.00	250.00	182.00	72.80	250.00	250.00	250.00	250.00
10-30-4710-186	WORKER'S COMP INS									
10-30-4710-187	26,682.24	26,685.00	31,500.00	31,500.00	25,132.78	79.78	31,500.00	32,700.00	32,700.00	32,700.00
	DENTAL INSURANCE									
10-30-4710-196	7,877.50	8,000.00	8,300.00	8,300.00	6,300.00	75.90	7,800.00	8,300.00	8,300.00	8,300.00
	RETIREE HEALTH INSURANCE									
10-30-4710-197	12,432.00	12,440.00	13,000.00	13,000.00	10,770.00	82.84	13,000.00	16,300.00	16,300.00	16,300.00
	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-30-4710-200	SUPPLIES									
10-30-4710-212	7,644.70	10,570.00	12,800.00	12,800.00	7,513.90	58.70	12,800.00	13,800.00	13,200.00	13,200.00
	UNIFORMS									
10-30-4710-251	13,910.69	15,500.00	14,000.00	14,000.00	10,156.60	72.54	14,000.00	18,400.00	14,000.00	14,000.00
	GAS & OIL									
10-30-4710-321	62,392.28	63,715.00	68,000.00	68,000.00	47,201.33	69.41	68,000.00	92,800.00	68,000.00	68,000.00
	TELEPHONE									
10-30-4710-331	7,196.22	8,600.00	7,300.00	7,300.00	5,804.04	79.50	7,300.00	7,300.00	7,300.00	7,300.00
	ELECTRICITY									
10-30-4710-341	6,500.00	6,500.00	7,722.00	7,722.00	7,722.00	100.00	7,722.00	8,988.00	8,988.00	8,988.00
	PRINTING									
	0.00	500.00	900.00	900.00	0.00	0.00	0.00	900.00	900.00	900.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-30-4710-352		EQUIPMENT REPAIRS								
	52,332.09	72,640.00	55,000.00	80,000.00	68,892.40	86.11	80,000.00	80,000.00	80,000.00	80,000.00
10-30-4710-370		ADVERTISING								
	2,548.50	4,000.00	3,000.00	3,000.00	1,464.00	48.80	2,000.00	3,000.00	2,600.00	2,600.00
10-30-4710-450		PROPERTY & CASUALTY INS								
	11,339.64	14,190.00	11,000.00	11,000.00	13,946.71	126.78	11,000.00	11,400.00	11,400.00	11,400.00
10-30-4710-495		SAFETY								
	855.90	1,900.00	1,900.00	1,900.00	899.99	47.36	1,400.00	1,500.00	1,500.00	1,500.00
10-30-4710-499		MISCELLANEOUS								
	3,857.00	6,500.00	6,500.00	6,500.00	1,655.39	25.46	4,500.00	4,000.00	4,000.00	4,000.00
10-30-4710-500		CAPITAL EXPENSE								
	24,681.29	25,960.00	0.00	0.00	0.00	0.00	0.00	215,000.00	0.00	0.00
10-30-4710-599		MISCELLANEOUS EQUIPMENT								
	25,247.13	30,000.00	220,000.00	10,000.00	5,848.88	58.48	8,000.00	9,700.00	119,000.00	119,000.00
10-30-4710-628		RECYCLING CONTRACT								
	89,645.36	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-30-4710-991		CONTINGENCY								
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (4710) - SOLID WASTE										
	885,466.31	946,650.00	1,040,372.00	840,372.00	661,420.30	78.70	831,472.00	1,117,138.00	971,838.00	971,838.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4740) - GENERAL SERVICES										
10-30-4740-121	SALARIES	95,000.00	100,000.00	102,000.00	83,135.17	81.50	102,000.00	102,000.00	103,000.00	103,000.00
10-30-4740-181	FICA									
	7,056.08	8,800.00	7,700.00	7,800.00	6,359.86	81.53	7,800.00	7,800.00	7,900.00	7,900.00
10-30-4740-182	RETIREMENT									
	6,165.78	8,000.00	7,200.00	7,200.00	6,107.87	84.83	7,200.00	7,200.00	7,300.00	7,300.00
10-30-4740-183	HEALTH INSURANCE									
	24,198.00	24,500.00	31,600.00	31,600.00	25,950.00	82.12	31,200.00	39,000.00	39,000.00	39,000.00
10-30-4740-184	LIFE INSURANCE									
	56.00	100.00	100.00	100.00	56.00	56.00	100.00	100.00	100.00	100.00
10-30-4740-186	WORKER'S COMP INS									
	11,391.72	11,440.00	12,500.00	12,500.00	11,185.78	89.48	11,500.00	13,500.00	13,500.00	13,500.00
10-30-4740-187	DENTAL INSURANCE									
	1,530.00	1,400.00	1,800.00	1,900.00	1,550.00	81.57	1,900.00	1,900.00	1,900.00	1,900.00
10-30-4740-196	RETIREE HEALTH INSURANCE									
	7,010.00	7,010.00	7,400.00	8,900.00	7,380.00	82.92	8,900.00	11,100.00	11,100.00	11,100.00
10-30-4740-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-30-4740-200	SUPPLIES									
	4,618.96	6,460.00	7,000.00	7,000.00	4,141.44	59.16	5,500.00	8,000.00	7,400.00	7,400.00
10-30-4740-212	UNIFORMS									
	2,311.84	3,500.00	3,500.00	3,500.00	2,186.44	62.46	3,000.00	3,800.00	3,600.00	3,600.00
10-30-4740-251	GAS & OIL									
	3,167.54	4,000.00	4,000.00	4,000.00	2,174.32	54.35	4,000.00	4,500.00	4,400.00	4,400.00
10-30-4740-321	TELEPHONE									
	2,006.43	3,000.00	3,000.00	3,000.00	1,395.50	46.51	2,200.00	2,400.00	2,400.00	2,400.00
10-30-4740-331	ELECTRICITY									
	3,000.00	3,000.00	3,186.00	3,186.00	3,186.00	100.00	3,186.00	3,836.00	3,836.00	3,836.00
10-30-4740-351	BUILDING MAINTENANCE									
	514.84	750.00	2,000.00	2,000.00	585.40	29.27	2,000.00	2,000.00	2,000.00	2,000.00

Account Number	P r e v i o u s Y e a r		Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-30-4740-352	EQUIPMENT REPAIRS									
	1,291.70	4,500.00	3,800.00	3,800.00	2,124.21	55.90	3,800.00	4,200.00	4,200.00	4,200.00
10-30-4740-450	PROPERTY & CASUALTY INS									
	2,530.62	2,800.00	2,900.00	2,900.00	3,607.42	124.39	2,900.00	3,100.00	3,100.00	3,100.00
10-30-4740-499	MISCELLANEOUS									
	8,900.13	17,990.00	9,000.00	9,000.00	425.76	4.73	9,000.00	5,500.00	5,500.00	5,500.00
10-30-4740-500	CAPITAL EXPENSE									
	0.00	0.00	16,000.00	16,000.00	9,459.05	59.11	16,000.00	19,000.00	25,000.00	25,000.00
10-30-4740-599	MISCELLANEOUS EQUIPMENT									
	2,320.14	5,250.00	7,200.00	3,500.00	853.43	24.38	2,200.00	2,500.00	2,500.00	2,500.00
10-30-4740-991	CONTINGENCY									
	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
DEPT TOTAL (4740) - GENERAL SERVICES										
	180,305.17	207,500.00	231,886.00	231,886.00	171,863.65	74.11	226,386.00	243,436.00	249,736.00	249,736.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4910) - PLANNING & ZONING										
10-40-4910-121	146,138.57	148,000.00	151,700.00	151,700.00	122,355.23	80.65	151,700.00	120,000.00	121,200.00	121,200.00
	SALARIES									
10-40-4910-181										
	11,182.51	11,300.00	11,600.00	11,600.00	9,362.83	80.71	11,600.00	9,200.00	9,300.00	9,300.00
	FICA									
10-40-4910-182										
	RETIREMENT									
	9,812.53	10,400.00	10,900.00	10,900.00	9,018.78	82.74	10,900.00	8,500.00	8,600.00	8,600.00
10-40-4910-183										
	HEALTH INSURANCE									
	33,096.00	34,000.00	35,000.00	35,000.00	29,090.00	83.11	35,000.00	29,600.00	22,200.00	22,200.00
10-40-4910-184										
	LIFE INSURANCE									
	67.20	100.00	100.00	100.00	56.00	56.00	100.00	100.00	100.00	100.00
10-40-4910-186										
	WORKER'S COMP INS									
	2,248.58	2,350.00	2,500.00	2,500.00	2,232.99	89.31	2,500.00	2,700.00	2,700.00	2,700.00
10-40-4910-187										
	DENTAL INSURANCE									
	2,220.00	2,200.00	2,300.00	2,300.00	1,850.00	80.43	2,300.00	1,700.00	1,700.00	1,700.00
10-40-4910-192										
	LEGAL									
	4,826.00	10,000.00	10,000.00	10,000.00	3,930.00	39.30	10,000.00	10,000.00	10,000.00	10,000.00
10-40-4910-196										
	RETIREE HEALTH INSURANCE									
	4,907.00	7,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4910-197										
	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4910-200										
	SUPPLIES									
	1,334.13	2,400.00	2,400.00	2,400.00	566.84	23.61	1,400.00	2,400.00	2,400.00	2,400.00
10-40-4910-251										
	GAS & OIL									
	655.72	1,000.00	1,000.00	1,000.00	493.01	49.30	1,000.00	1,000.00	1,000.00	1,000.00
10-40-4910-260										
	OFFICE									
	339.64	1,800.00	1,800.00	1,800.00	1,248.40	69.35	500.00	1,800.00	1,800.00	1,800.00
10-40-4910-321										
	TELEPHONE									
	5,147.38	6,700.00	6,700.00	6,700.00	4,558.57	68.03	6,000.00	6,700.00	6,700.00	6,700.00
10-40-4910-325										
	POSTAGE									
	1,015.85	1,400.00	1,400.00	1,400.00	353.04	25.21	1,400.00	1,400.00	1,400.00	1,400.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-40-4910-341	PRINTING									
	0.00	300.00	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4910-352	EQUIPMENT REPAIRS									
	0.00	1,500.00	1,500.00	1,500.00	28.29	1.88	1,500.00	1,500.00	1,500.00	1,500.00
10-40-4910-370	ADVERTISING									
	798.00	1,800.00	1,800.00	1,800.00	1,100.00	61.11	1,500.00	1,800.00	1,800.00	1,800.00
10-40-4910-395	TRAINING/BUSINESS									
	533.25	1,250.00	4,000.00	4,000.00	632.57	15.81	2,000.00	4,000.00	4,000.00	4,000.00
10-40-4910-439	EQUIPMENT RENTAL/LEASE									
	8,383.01	9,000.00	9,000.00	9,000.00	6,986.80	77.63	9,000.00	7,000.00	7,000.00	7,000.00
10-40-4910-450	PROPERTY & CASUALTY INS									
	2,733.65	3,600.00	2,800.00	2,800.00	3,024.07	108.00	2,800.00	2,400.00	2,400.00	2,400.00
10-40-4910-480	CONTRA-ADMINISTRATION									
	-9,990.00	-9,990.00	-9,990.00	-9,990.00	-9,990.00	100.00	-9,990.00	-9,990.00	-11,030.00	-11,030.00
10-40-4910-491	DUES/SUBSCRIPTIONS									
	1,408.12	1,900.00	1,900.00	1,900.00	1,344.53	70.76	1,700.00	1,900.00	1,900.00	1,900.00
10-40-4910-499	MISCELLANEOUS									
	96.10	1,000.00	800.00	800.00	77.36	9.67	200.00	800.00	800.00	800.00
10-40-4910-500	CAPITAL EXPENSE									
	389,467.69	393,750.00	589,250.00	8,000.00	7,500.00	93.75	7,500.00	0.00	0.00	0.00
10-40-4910-599	MISCELLANEOUS EQUIPMENT									
	196.33	500.00	2,600.00	2,600.00	0.00	0.00	1,300.00	2,600.00	2,400.00	2,400.00
10-40-4910-680	PLANNING BOARD CONTRACT									
	3,836.14	4,500.00	5,500.00	5,500.00	1,728.14	31.42	5,500.00	5,500.00	5,500.00	5,500.00
10-40-4910-991	CONTINGENCY									
	0.00	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
DEPT TOTAL (4910) - PLANNING & ZONING										
	620,453.40	648,060.00	852,060.00	270,810.00	197,547.45	72.94	259,910.00	215,110.00	207,870.00	207,870.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(4930) - BUSINESS & COMMUNITY DEV										
10-40-4930-121	SALARIES									
	85,255.55	85,500.00	86,500.00	87,600.00	70,751.29	80.76	87,600.00	89,000.00	89,000.00	89,000.00
10-40-4930-181	FICA									
	6,844.87	6,800.00	7,000.00	7,050.00	5,673.72	80.47	7,050.00	7,200.00	7,200.00	7,200.00
10-40-4930-182	RETIREMENT									
	5,726.38	6,000.00	6,200.00	6,200.00	5,212.59	84.07	6,200.00	6,300.00	6,300.00	6,300.00
10-40-4930-183	HEALTH INSURANCE									
	18,852.00	19,500.00	20,000.00	20,000.00	16,550.00	82.75	19,900.00	25,000.00	18,300.00	18,300.00
10-40-4930-184	LIFE INSURANCE									
	50.40	100.00	100.00	100.00	42.00	42.00	100.00	100.00	100.00	100.00
10-40-4930-186	WORKER'S COMP INS									
	1,392.46	1,395.00	1,600.00	1,650.00	1,630.18	98.79	1,650.00	2,000.00	2,000.00	2,000.00
10-40-4930-187	DENTAL INSURANCE									
	1,200.00	1,200.00	1,200.00	1,200.00	1,000.00	83.33	1,200.00	1,300.00	1,300.00	1,300.00
10-40-4930-189	AUTO ALLOWANCE									
	4,200.00	4,200.00	4,200.00	4,200.00	3,553.66	84.61	4,200.00	4,200.00	4,200.00	4,200.00
10-40-4930-196	RETIREE HEALTH INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4930-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4930-199	CONSULTING FEES									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4930-200	SUPPLIES									
	2,581.32	2,750.00	2,500.00	2,500.00	502.17	20.08	2,500.00	2,500.00	2,500.00	2,500.00
10-40-4930-260	OFFICE									
	800.36	1,425.00	3,000.00	1,800.00	858.04	47.66	1,000.00	3,000.00	2,800.00	2,800.00
10-40-4930-321	TELEPHONE									
	5,539.61	6,000.00	6,000.00	6,000.00	4,494.08	74.90	6,000.00	6,000.00	6,000.00	6,000.00
10-40-4930-325	POSTAGE									
	1,755.92	2,800.00	2,800.00	2,800.00	767.54	27.41	2,800.00	2,800.00	2,800.00	2,800.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-40-4930-341	PRINTING									
	566.08	570.00	2,700.00	2,700.00	1,798.00	66.59	2,700.00	2,700.00	2,700.00	2,700.00
10-40-4930-395	TRAINING/BUSINESS									
	2,259.45	2,400.00	2,900.00	2,900.00	361.63	12.47	900.00	2,900.00	2,900.00	2,900.00
10-40-4930-413	OFFICE RENT									
	5,940.00	6,000.00	6,000.00	6,000.00	5,940.00	99.00	6,000.00	6,000.00	6,000.00	6,000.00
10-40-4930-439	EQUIPMENT RENTAL/LEASE									
	4,640.38	5,100.00	5,100.00	5,100.00	4,781.32	93.75	5,100.00	5,100.00	5,100.00	5,100.00
10-40-4930-450	PROPERTY & CASUALTY INS									
	918.09	1,400.00	900.00	900.00	1,044.26	116.02	900.00	1,000.00	1,000.00	1,000.00
10-40-4930-491	DUES/SUBSCRIPTIONS									
	2,037.62	2,400.00	2,400.00	2,400.00	2,069.73	86.23	2,400.00	2,400.00	2,400.00	2,400.00
10-40-4930-499	MISCELLANEOUS									
	217.25	500.00	500.00	500.00	375.00	75.00	500.00	500.00	500.00	500.00
10-40-4930-500	CAPITAL EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	0.00	0.00
10-40-4930-599	MISCELLANEOUS EQUIPMENT									
	47.40	500.00	500.00	500.00	0.00	0.00	500.00	500.00	500.00	500.00
10-40-4930-602	GRANTS-MISC EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-40-4930-682	CBD ENHANCEMENTS									
	2,670.00	20,000.00	20,000.00	20,000.00	2,017.50	10.08	20,000.00	20,000.00	18,000.00	18,000.00
10-40-4930-683	PROMOTIONS/MARKETING									
	34,282.05	33,460.00	30,000.00	30,000.00	3,418.03	11.39	30,000.00	60,000.00	28,000.00	28,000.00
10-40-4930-991	CONTINGENCY									
	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00
DEPT TOTAL (4930) - BUSINESS & COMMUNITY DEV										
	187,777.19	210,000.00	214,100.00	214,100.00	132,840.74	62.04	211,200.00	317,500.00	211,600.00	211,600.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(6100) - PARKS & RECREATION										
10-80-6100-121	SALARIES									
	199,094.55	202,000.00	204,000.00	204,000.00	163,646.17	80.21	204,000.00	204,000.00	206,000.00	206,000.00
10-80-6100-126	PART-TIME SALARIES									
	82,866.64	87,000.00	87,000.00	87,000.00	42,488.84	48.83	67,000.00	84,000.00	84,000.00	84,000.00
10-80-6100-181	FICA									
	21,653.57	22,100.00	22,300.00	22,300.00	15,127.74	67.83	21,000.00	23,100.00	22,600.00	22,600.00
10-80-6100-182	RETIREMENT									
	13,364.23	14,200.00	14,700.00	14,700.00	12,074.23	82.13	14,700.00	14,700.00	14,900.00	14,900.00
10-80-6100-183	HEALTH INSURANCE									
	60,600.00	62,000.00	64,000.00	64,000.00	53,250.00	83.20	64,000.00	64,000.00	73,300.00	73,300.00
10-80-6100-184	LIFE INSURANCE									
	100.80	150.00	150.00	150.00	84.00	56.00	150.00	150.00	150.00	150.00
10-80-6100-186	WORKER'S COMP INS									
	8,876.34	8,975.00	9,800.00	10,690.00	10,468.52	97.92	10,690.00	12,600.00	12,606.00	12,606.00
10-80-6100-187	DENTAL INSURANCE									
	3,960.00	3,900.00	4,000.00	4,000.00	3,300.00	82.50	4,000.00	4,100.00	4,100.00	4,100.00
10-80-6100-196	RETIREE HEALTH INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-80-6100-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-80-6100-200	SUPPLIES									
	18,664.07	26,490.00	26,000.00	24,205.00	16,249.71	67.13	20,205.00	24,000.00	24,000.00	24,000.00
10-80-6100-212	UNIFORMS									
	1,539.53	2,000.00	2,000.00	2,000.00	439.84	21.99	1,500.00	1,700.00	1,700.00	1,700.00
10-80-6100-220	VENDING & CONCESSIONS									
	12,326.96	15,000.00	15,000.00	15,000.00	9,250.02	61.66	13,000.00	15,000.00	15,000.00	15,000.00
10-80-6100-251	GAS & OIL									
	5,788.80	6,000.00	6,400.00	6,400.00	3,966.09	61.97	6,400.00	6,400.00	6,400.00	6,400.00
10-80-6100-295	SPORTS PROGRAMS									
	43,217.47	40,095.00	44,000.00	45,000.00	41,140.67	91.42	45,000.00	45,000.00	45,000.00	45,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
10-80-6100-321	TELEPHONE									
	8,249.92	9,735.00	7,400.00	8,700.00	7,258.62	83.43	8,700.00	8,700.00	8,700.00	8,700.00
10-80-6100-331	ELECTRICITY									
	44,840.00	44,840.00	49,972.00	49,972.00	49,972.00	100.00	49,972.00	49,256.00	49,256.00	49,256.00
10-80-6100-351	BUILDING MAINTENANCE									
	21,070.84	21,040.00	16,500.00	68,493.00	57,511.69	83.96	68,490.00	15,500.00	15,500.00	15,500.00
10-80-6100-352	EQUIPMENT REPAIRS									
	4,011.33	8,000.00	7,000.00	7,000.00	5,184.29	74.06	7,000.00	7,000.00	7,000.00	7,000.00
10-80-6100-359	PARKS & TRAIL MAINTENANCE									
	14,602.28	16,905.00	20,000.00	56,469.00	53,481.90	94.71	56,496.00	16,500.00	16,500.00	16,500.00
10-80-6100-395	TRAINING/BUSINESS									
	2,772.40	4,000.00	4,000.00	3,000.00	1,295.19	43.17	3,000.00	4,000.00	3,800.00	3,800.00
10-80-6100-439	EQUIPMENT RENTAL/LEASE									
	1,573.49	3,000.00	2,500.00	2,500.00	1,682.03	67.28	2,500.00	2,400.00	2,400.00	2,400.00
10-80-6100-450	PROPERTY & CASUALTY INS									
	8,353.16	10,500.00	8,800.00	9,705.00	12,515.17	128.95	9,705.00	10,900.00	10,900.00	10,900.00
10-80-6100-499	MISCELLANEOUS									
	19,048.64	21,500.00	11,500.00	11,500.00	10,286.82	89.45	11,500.00	11,500.00	11,500.00	11,500.00
10-80-6100-500	CAPITAL EXPENSE									
	6,309.67	8,460.00	25,000.00	121,538.00	121,538.00	100.00	121,538.00	25,000.00	25,000.00	25,000.00
10-80-6100-599	MISCELLANEOUS EQUIPMENT									
	7,986.77	12,500.00	13,500.00	12,200.00	6,482.23	53.13	11,200.00	10,000.00	10,000.00	10,000.00
10-80-6100-991	CONTINGENCY									
	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
DEPT TOTAL (6100) - PARKS & RECREATION										
	610,871.46	650,390.00	670,522.00	855,522.00	698,693.77	81.66	826,746.00	664,506.00	675,312.00	675,312.00
FUND TOTAL (10) - GENERAL FUND										
	9,577,686.84	10,513,515.00	11,125,064.00	10,581,814.00	7,888,787.63	74.55	10,339,853.00	10,908,901.00	10,255,242.00	10,255,242.00

**Occupancy Tax
Fund**

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (23) - OCCUPANCY TAX FUND										
(6000) - OCCUPANCY TAX DEPT										
23-80-6000-200	SUPPLIES									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23-80-6000-499	MISCELLANEOUS									
	12,000.00	12,000.00	12,000.00	12,000.00	0.00	0.00	12,000.00	10,800.00	10,800.00	10,800.00
23-80-6000-500	CAPITAL EXPENSE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23-80-6000-612	ARTS COUNCIL									
	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00	100.00	5,850.00	6,500.00	5,265.00	5,265.00
23-80-6000-613	THEATER GUILD									
	7,200.00	7,200.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00
23-80-6000-614	CHAMBER OF COMMERCE									
	17,100.00	17,100.00	17,100.00	17,100.00	17,100.00	100.00	17,100.00	19,000.00	15,390.00	15,390.00
23-80-6000-615	HISTORICAL ASSOCIATION									
	17,100.00	17,100.00	17,100.00	17,100.00	17,100.00	100.00	17,100.00	19,000.00	15,390.00	15,390.00
23-80-6000-617	UDC BUILDING									
	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	100.00	1,350.00	1,500.00	1,215.00	1,215.00
23-80-6000-618	LINCOLN CULTURAL DEVELOPMENT									
	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	100.00	34,000.00	34,000.00	30,600.00	30,600.00
DEPT TOTAL (6000) - OCCUPANCY TAX DEPT										
	94,600.00	94,600.00	87,400.00	87,400.00	75,400.00	86.27	87,400.00	94,800.00	78,660.00	78,660.00
FUND TOTAL (23) - OCCUPANCY TAX FUND										
	94,600.00	94,600.00	87,400.00	87,400.00	75,400.00	86.27	87,400.00	94,800.00	78,660.00	78,660.00



Powell Bill Fund



**Water & Sewer
Fund**

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (61) - WATER & SEWER FUND										
(7100) - WATER TREATMENT PLANT										
61-91-7100-121	SALARIES	375,000.00	395,000.00	410,000.00	324,036.73	79.03	410,000.00	400,000.00	404,000.00	404,000.00
61-91-7100-181	FICA									
	27,902.35	30,000.00	30,200.00	31,400.00	24,790.08	78.94	31,400.00	30,600.00	30,900.00	30,900.00
61-91-7100-182	RETIREMENT									
	24,411.27	27,500.00	28,300.00	29,000.00	23,862.61	82.28	29,000.00	29,000.00	29,300.00	29,300.00
61-91-7100-183	HEALTH INSURANCE									
	102,398.00	108,000.00	123,000.00	123,000.00	89,576.00	72.82	108,000.00	136,000.00	100,000.00	100,000.00
61-91-7100-184	LIFE INSURANCE									
	162.40	200.00	200.00	200.00	154.00	77.00	200.00	200.00	200.00	200.00
61-91-7100-186	WORKER'S COMP INS									
	14,390.03	14,400.00	15,200.00	16,510.00	16,257.06	98.46	16,510.00	19,600.00	19,600.00	19,600.00
61-91-7100-187	DENTAL INSURANCE									
	6,557.50	7,500.00	7,500.00	7,500.00	5,500.00	73.33	6,600.00	6,800.00	6,800.00	6,800.00
61-91-7100-195	OPEB RETIREE HEALTH									
	13,605.85	33,000.00	30,000.00	30,000.00	0.00	0.00	30,000.00	30,000.00	30,000.00	30,000.00
61-91-7100-196	RETIREE HEALTH INSURANCE									
	16,824.00	16,900.00	17,500.00	17,715.00	14,760.00	83.31	17,715.00	22,200.00	22,200.00	22,200.00
61-91-7100-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	-110.00	0.00	0.00	0.00	0.00	0.00
61-91-7100-199	CONSULTING FEES									
	2,732.63	20,600.00	25,000.00	7,885.00	3,975.81	50.42	7,885.00	25,000.00	25,000.00	25,000.00
61-91-7100-200	SUPPLIES									
	19,746.21	19,800.00	19,000.00	22,000.00	20,635.06	93.79	22,000.00	25,000.00	22,000.00	22,000.00
61-91-7100-203	CHEMICALS									
	133,674.43	188,950.00	205,000.00	198,240.00	122,385.11	61.73	200,000.00	203,690.00	205,000.00	205,000.00
61-91-7100-212	UNIFORMS									
	6,681.75	7,600.00	6,900.00	7,700.00	5,721.20	74.30	7,700.00	9,100.00	7,700.00	7,700.00
61-91-7100-251	GAS & OIL									
	3,538.50	4,800.00	4,800.00	4,800.00	2,442.90	50.89	4,300.00	4,800.00	4,800.00	4,800.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7100-260	OFFICE									
	2,038.53	3,100.00	3,100.00	3,100.00	1,556.67	50.21	2,600.00	2,700.00	2,700.00	2,700.00
61-91-7100-321	TELEPHONE									
	7,325.82	7,700.00	7,500.00	7,500.00	5,946.59	79.28	7,500.00	7,500.00	7,500.00	7,500.00
61-91-7100-325	POSTAGE									
	1,891.34	2,250.00	2,400.00	2,400.00	2,178.00	90.75	2,400.00	2,400.00	2,400.00	2,400.00
61-91-7100-331	ELECTRICITY									
	280,750.00	280,750.00	303,210.00	303,210.00	303,210.00	100.00	303,210.00	295,088.00	295,088.00	295,088.00
61-91-7100-332	GENERATOR FUEL									
	34,811.30	45,000.00	40,000.00	40,000.00	20,314.27	50.78	35,000.00	35,000.00	35,000.00	35,000.00
61-91-7100-339	PUMP/TANKS ELECTRICITY									
	18,263.38	23,650.00	32,670.00	32,670.00	19,690.00	60.26	26,000.00	51,000.00	33,000.00	33,000.00
61-91-7100-341	PRINTING									
	755.13	4,200.00	4,200.00	4,200.00	482.75	11.49	3,200.00	2,500.00	2,500.00	2,500.00
61-91-7100-351	BUILDING MAINTENANCE									
	14,752.83	17,000.00	17,000.00	17,000.00	6,633.75	39.02	17,000.00	25,000.00	17,000.00	17,000.00
61-91-7100-352	EQUIPMENT REPAIRS									
	51,560.78	70,000.00	68,000.00	79,500.00	67,485.92	84.88	79,500.00	85,000.00	79,500.00	79,500.00
61-91-7100-395	TRAINING/BUSINESS									
	600.00	2,000.00	2,000.00	2,550.00	2,197.88	86.19	2,000.00	4,500.00	4,500.00	4,500.00
61-91-7100-396	CHEMICAL ANALYSIS									
	13,762.91	20,000.00	30,000.00	30,000.00	21,285.90	70.95	25,000.00	25,000.00	25,000.00	25,000.00
61-91-7100-439	EQUIPMENT RENTAL/LEASE									
	2,182.88	3,000.00	3,000.00	3,000.00	1,786.57	59.55	3,000.00	3,000.00	3,000.00	3,000.00
61-91-7100-450	PROPERTY & CASUALTY INS									
	32,003.44	25,800.00	20,900.00	21,500.00	29,696.68	138.12	21,500.00	25,000.00	25,000.00	25,000.00
61-91-7100-491	DUES/SUBSCRIPTIONS									
	4,996.11	6,000.00	6,000.00	6,000.00	4,156.73	69.27	6,000.00	6,000.00	6,000.00	6,000.00
61-91-7100-495	SAFETY									
	2,818.83	2,900.00	2,900.00	3,400.00	2,997.23	88.15	2,900.00	2,900.00	2,900.00	2,900.00
61-91-7100-499	MISCELLANEOUS									
	5,014.24	7,000.00	8,000.00	8,000.00	5,567.72	69.59	8,000.00	9,000.00	8,000.00	8,000.00

Account Number	P r e v i o u s Actual	Y e a r Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7100-500	CAPITAL EXPENSE									
	0.00	67,000.00	86,000.00	71,000.00	31,655.86	44.58	71,000.00	202,000.00	171,000.00	171,000.00
61-91-7100-599	MISCELLANEOUS EQUIPMENT									
	19,533.53	23,000.00	26,000.00	29,500.00	24,056.29	81.54	29,500.00	43,000.00	29,500.00	29,500.00
61-91-7100-629	WATER SERVICE CONTRACT									
	115,740.85	125,000.00	135,000.00	135,000.00	122,641.04	90.84	132,000.00	155,000.00	135,000.00	135,000.00
61-91-7100-991	CONTINGENCY									
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (7100) - WATER TREATMENT PLANT										
	1,345,603.13	1,589,600.00	1,715,480.00	1,715,480.00	1,327,526.41	77.38	1,678,620.00	1,933,578.00	1,802,088.00	1,802,088.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(7110) - DISTRIBUTION & COLLECT										
61-91-7110-121	SALARIES	437,000.00	454,000.00	466,000.00	378,050.62	81.12	466,000.00	466,000.00	470,700.00	470,700.00
61-91-7110-181	FICA									
	32,126.63	35,200.00	34,800.00	35,700.00	28,927.35	81.02	35,700.00	35,700.00	36,100.00	36,100.00
61-91-7110-182	RETIREMENT									
	28,092.92	32,200.00	32,600.00	33,000.00	27,719.96	83.99	33,000.00	33,000.00	33,400.00	33,400.00
61-91-7110-183	HEALTH INSURANCE									
	118,196.00	119,000.00	126,000.00	126,000.00	103,360.00	82.03	124,500.00	155,625.00	143,000.00	143,000.00
61-91-7110-184	LIFE INSURANCE									
	215.60	250.00	250.00	250.00	182.00	72.80	250.00	250.00	250.00	250.00
61-91-7110-186	WORKER'S COMP INS									
	12,809.21	15,000.00	16,600.00	16,600.00	15,173.20	91.40	16,600.00	20,600.00	20,600.00	20,600.00
61-91-7110-187	DENTAL INSURANCE									
	7,887.50	8,000.00	8,400.00	8,400.00	6,550.00	77.97	7,900.00	8,000.00	8,000.00	8,000.00
61-91-7110-195	OPEB RETIREE HEALTH									
	28,687.08	34,000.00	36,000.00	36,000.00	0.00	0.00	36,000.00	35,000.00	35,000.00	35,000.00
61-91-7110-196	RETIREE HEALTH INSURANCE									
	9,113.00	9,200.00	8,900.00	8,900.00	7,380.00	82.92	8,900.00	11,125.00	11,125.00	11,125.00
61-91-7110-197	RETIREE DENTAL INSURANCE									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-7110-199	CONSULTING FEES									
	321.16	7,400.00	7,400.00	7,400.00	301.58	4.07	3,400.00	7,400.00	7,400.00	7,400.00
61-91-7110-200	SUPPLIES									
	154,891.03	171,510.00	172,000.00	164,500.00	114,105.83	69.36	164,500.00	199,000.00	172,000.00	172,000.00
61-91-7110-212	UNIFORMS									
	10,197.93	12,000.00	12,000.00	12,000.00	7,841.75	65.34	12,000.00	14,900.00	12,000.00	12,000.00
61-91-7110-251	GAS & OIL									
	27,294.24	27,000.00	27,000.00	40,000.00	33,130.35	82.82	40,000.00	29,000.00	40,000.00	40,000.00
61-91-7110-321	TELEPHONE									
	9,822.68	10,400.00	9,900.00	9,900.00	7,708.69	77.86	9,900.00	9,900.00	9,900.00	9,900.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7110-325	POSTAGE									
	18,780.60	19,000.00	19,000.00	19,500.00	15,914.44	81.61	19,500.00	25,000.00	19,900.00	19,900.00
61-91-7110-331	ELECTRICITY									
	16,700.00	6,700.00	18,036.00	18,036.00	18,036.00	100.00	18,036.00	21,393.00	21,393.00	21,393.00
61-91-7110-339	LIFT STATIONS ELECTRICITY									
	11,921.02	25,000.00	27,250.00	27,250.00	14,041.45	51.52	13,650.00	39,200.00	27,300.00	27,300.00
61-91-7110-341	PRINTING									
	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
61-91-7110-351	BUILDING MAINTENANCE									
	1,127.14	3,900.00	3,900.00	3,900.00	283.11	7.25	2,300.00	3,900.00	3,900.00	3,900.00
61-91-7110-352	EQUIPMENT REPAIRS									
	52,694.56	66,300.00	68,000.00	120,000.00	120,387.11	100.32	120,000.00	120,000.00	75,000.00	75,000.00
61-91-7110-390	METER TESTING									
	980.78	3,500.00	3,500.00	3,500.00	0.00	0.00	1,500.00	3,500.00	3,500.00	3,500.00
61-91-7110-395	TRAINING/BUSINESS									
	3,938.76	5,000.00	5,000.00	5,000.00	1,688.66	33.77	5,000.00	5,000.00	5,000.00	5,000.00
61-91-7110-450	PROPERTY & CASUALTY INS									
	8,073.65	18,200.00	17,700.00	17,700.00	21,392.77	120.86	17,700.00	17,600.00	17,600.00	17,600.00
61-91-7110-491	DUES/SUBSCRIPTIONS									
	3,680.11	3,700.00	3,500.00	3,700.00	2,355.72	63.66	3,700.00	3,500.00	3,500.00	3,500.00
61-91-7110-495	SAFETY									
	3,547.80	3,700.00	3,700.00	3,700.00	2,283.17	61.70	3,700.00	3,700.00	3,700.00	3,700.00
61-91-7110-499	MISCELLANEOUS									
	2,367.30	10,100.00	11,000.00	11,000.00	1,674.99	15.22	5,000.00	11,000.00	10,000.00	10,000.00
61-91-7110-500	CAPITAL EXPENSE									
	0.00	111,680.00	160,000.00	475,800.00	360,648.45	75.79	434,000.00	142,000.00	112,000.00	112,000.00
61-91-7110-596	SYSTEM MAINTENANCE									
	61,252.17	75,810.00	75,000.00	32,700.00	17,493.61	53.49	32,700.00	40,000.00	40,000.00	40,000.00
61-91-7110-599	MISCELLANEOUS EQUIPMENT									
	12,850.93	20,000.00	20,000.00	20,000.00	7,248.97	36.24	20,000.00	35,000.00	20,000.00	20,000.00
61-91-7110-629	WATER SERVICE CONTRACT									
	0.00	500.00	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7110-991	CONTINGENCY									
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (7110) - DISTRIBUTION & COLLECT										
	1,059,257.38	1,291,250.00	1,395,436.00	1,740,436.00	1,313,879.78	75.49	1,665,436.00	1,510,293.00	1,376,268.00	1,376,268.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(7120) - WASTEWATER TREATMENT PLANT										
61-91-7120-121	350,858.73	367,600.00	372,000.00	372,000.00	280,043.23	75.28	364,000.00	374,000.00	377,800.00	377,800.00
	SALARIES									
61-91-7120-181										
	26,809.87	28,500.00	28,500.00	28,500.00	21,424.44	75.17	27,900.00	28,600.00	28,900.00	28,900.00
	RETIREMENT									
61-91-7120-182	23,587.35	26,000.00	26,700.00	26,700.00	20,592.25	77.12	25,800.00	26,500.00	26,800.00	26,800.00
	HEALTH INSURANCE									
61-91-7120-183	86,694.00	88,500.00	97,000.00	96,750.00	71,160.00	73.55	87,000.00	107,500.00	86,000.00	86,000.00
	LIFE INSURANCE									
61-91-7120-184	148.40	200.00	200.00	200.00	126.00	63.00	200.00	200.00	200.00	200.00
	WORKER'S COMP INS									
61-91-7120-186	11,804.09	12,000.00	13,000.00	15,495.00	15,420.30	99.51	15,495.00	18,500.00	18,500.00	18,500.00
	DENTAL INSURANCE									
61-91-7120-187	5,552.50	5,900.00	5,900.00	5,900.00	4,325.00	73.30	5,300.00	5,900.00	5,900.00	5,900.00
	OPEB RETIREE HEALTH									
61-91-7120-195	12,934.52	26,000.00	26,000.00	26,000.00	0.00	0.00	26,000.00	25,000.00	25,000.00	25,000.00
	RETIREE HEALTH INSURANCE									
61-91-7120-196	13,319.00	13,350.00	17,500.00	17,750.00	14,760.00	83.15	17,750.00	22,200.00	22,200.00	22,200.00
	RETIREE DENTAL INSURANCE									
61-91-7120-197	0.00	0.00	0.00	0.00	-55.00	0.00	0.00	0.00	0.00	0.00
	CONSULTING FEES									
61-91-7120-199	12,952.87	28,000.00	29,000.00	29,000.00	18,519.33	63.85	20,000.00	46,000.00	29,000.00	29,000.00
	SUPPLIES									
61-91-7120-200	18,211.09	20,000.00	22,000.00	21,750.00	13,808.70	63.48	21,750.00	25,000.00	22,000.00	22,000.00
	CHEMICALS									
61-91-7120-203	76,194.95	113,000.00	125,000.00	125,000.00	71,943.35	57.55	120,000.00	140,000.00	125,000.00	125,000.00
	UNIFORMS									
61-91-7120-212	7,427.83	8,200.00	7,200.00	8,000.00	5,437.95	67.97	8,000.00	8,000.00	8,000.00	8,000.00
	GAS & OIL									
61-91-7120-251	4,379.40	4,500.00	4,500.00	4,500.00	2,677.47	59.49	4,000.00	4,000.00	4,000.00	4,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7120-260	OFFICE									
	486.93	1,200.00	2,000.00	2,000.00	324.99	16.24	1,500.00	2,000.00	2,000.00	2,000.00
61-91-7120-298	HEAT EXCHANGER FUEL OIL									
	16,752.29	40,000.00	40,000.00	40,000.00	19,200.00	48.00	30,000.00	30,000.00	30,000.00	30,000.00
61-91-7120-299	PRE-TREATMENT									
	0.00	7,730.00	12,000.00	9,755.00	0.00	0.00	9,755.00	15,000.00	12,000.00	12,000.00
61-91-7120-321	TELEPHONE									
	7,048.12	9,300.00	7,400.00	7,400.00	5,679.52	76.75	7,400.00	7,400.00	7,400.00	7,400.00
61-91-7120-331	ELECTRICITY									
	239,900.00	239,900.00	259,092.00	259,092.00	259,092.00	100.00	259,092.00	292,087.00	292,087.00	292,087.00
61-91-7120-332	GENERATOR FUEL									
	7,066.52	20,000.00	20,000.00	20,000.00	2,027.46	10.13	15,000.00	20,000.00	20,000.00	20,000.00
61-91-7120-351	BUILDING MAINTENANCE									
	4,879.45	11,000.00	11,000.00	15,000.00	10,223.13	68.15	11,000.00	11,000.00	11,000.00	11,000.00
61-91-7120-352	EQUIPMENT REPAIRS									
	41,128.01	69,000.00	72,000.00	72,000.00	32,147.93	44.64	72,000.00	90,000.00	78,000.00	78,000.00
61-91-7120-395	TRAINING/BUSINESS									
	88.00	3,000.00	3,000.00	3,000.00	871.85	29.06	3,000.00	6,000.00	5,000.00	5,000.00
61-91-7120-396	CHEMICAL ANALYSIS									
	27,239.25	43,000.00	43,000.00	43,000.00	24,074.04	55.98	40,000.00	45,000.00	43,000.00	43,000.00
61-91-7120-397	SLUDGE REMOVAL									
	219,090.53	275,000.00	280,000.00	280,000.00	124,933.86	44.61	270,000.00	280,000.00	280,000.00	280,000.00
61-91-7120-439	EQUIPMENT RENTAL/LEASE									
	1,572.15	2,500.00	2,500.00	2,500.00	1,103.92	44.15	2,500.00	2,500.00	2,500.00	2,500.00
61-91-7120-450	PROPERTY & CASUALTY INS									
	19,690.73	29,700.00	17,700.00	17,700.00	24,587.48	138.91	17,700.00	20,600.00	20,600.00	20,600.00
61-91-7120-491	DUES/SUBSCRIPTIONS									
	5,806.11	7,000.00	7,000.00	7,000.00	2,192.72	31.32	7,000.00	7,000.00	7,000.00	7,000.00
61-91-7120-499	MISCELLANEOUS									
	112.04	4,400.00	4,400.00	3,600.00	585.00	16.25	3,600.00	3,100.00	3,100.00	3,100.00
61-91-7120-500	CAPITAL EXPENSE									
	0.00	84,410.00	106,000.00	102,000.00	0.00	0.00	73,000.00	90,000.00	63,000.00	63,000.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7120-599			MISCELLANEOUS EQUIPMENT							
	11,741.46	17,720.00	19,500.00	19,500.00	5,316.24	27.26	17,500.00	15,000.00	15,000.00	15,000.00
61-91-7120-629			WATER SERVICE CONTRACT							
	17,859.74	25,000.00	25,000.00	25,000.00	14,783.60	59.13	22,000.00	24,000.00	23,000.00	23,000.00
61-91-7120-991			CONTINGENCY							
	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
DEPT TOTAL (7120) - WASTEWATER TREATMENT PLANT										
	1,271,335.93	1,631,610.00	1,716,092.00	1,716,092.00	1,067,326.76	62.19	1,615,242.00	1,802,087.00	1,703,987.00	1,703,987.00

Account Number	Previous Year Actual	Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
(7130) - WATER & SEWER INTANGIBLE										
61-91-7130-193	HEALTH ADMIN COST		60,000.00	60,000.00	34,536.68	57.56	60,000.00	60,000.00	48,000.00	48,000.00
61-91-7130-399	CREDIT CARD EXPENSE									
	2,986.43	4,000.00	4,000.00	4,000.00	3,088.85	77.22	4,000.00	4,000.00	4,000.00	4,000.00
61-91-7130-459	BOND REFUNDING EXPENSE									
	59,330.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-7130-460	DEPRECIATION EXPENSE									
	1,855,743.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61-91-7130-492	BAD DEBT EXPENSE									
	85,092.12	75,000.00	75,000.00	75,000.00	29,529.89	39.37	75,000.00	75,000.00	75,000.00	75,000.00
61-91-7130-498	ENTERPRISE ADMINISTRATION									
	775,000.00	775,000.00	775,000.00	775,000.00	775,000.00	100.00	775,000.00	775,000.00	775,000.00	775,000.00
61-91-7130-499	MISCELLANEOUS									
	0.00	500.00	500.00	400.00	0.00	0.00	400.00	400.00	400.00	400.00
61-91-7130-710	REVENUE BOND PRINCIPAL									
	0.00	1,240,000.00	1,290,000.00	1,290,000.00	1,290,000.00	100.00	1,290,000.00	1,345,000.00	1,345,000.00	1,345,000.00
61-91-7130-711	2000 LOAN PRINCIPAL-WATER									
	0.00	66,973.00	68,895.00	68,895.00	68,894.90	99.99	68,895.00	70,875.00	70,875.00	70,875.00
61-91-7130-712	2003 LOAN PRINCIPAL-SEWER									
	0.00	522,944.00	537,955.00	537,955.00	537,951.94	99.99	537,955.00	553,395.00	553,395.00	553,395.00
61-91-7130-720	REVENUE BOND INTEREST									
	557,951.76	566,219.00	516,620.00	516,620.00	516,618.76	99.99	516,620.00	465,020.00	465,020.00	465,020.00
61-91-7130-721	2000 LOAN INTEREST-WATER									
	19,103.88	19,424.00	17,505.00	17,505.00	17,501.76	99.98	17,505.00	15,525.00	15,525.00	15,525.00
61-91-7130-722	2003 LOAN INTEREST-SEWER									
	188,444.84	190,946.00	175,940.00	175,940.00	175,937.36	99.99	175,940.00	160,500.00	160,500.00	160,500.00
61-91-7130-750	REVENUE BOND HANDLING									
	2,230.00	2,300.00	2,300.00	2,400.00	2,330.00	97.08	2,400.00	2,500.00	2,500.00	2,500.00
61-91-7130-950	INVENTORY CHANGE									
	6,792.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
61-91-7130-985	PILOT EXPENSE									
	366,160.00	366,160.00	368,130.00	368,130.00	306,775.00	83.33	368,130.00	368,160.00	368,160.00	368,160.00
DEPT TOTAL (7130) - WATER & SEWER INTANGIBLE										
	3,955,842.41	3,877,466.00	3,891,845.00	3,891,845.00	3,758,165.14	96.56	3,891,845.00	3,895,375.00	3,883,375.00	3,883,375.00
FUND TOTAL (61) - WATER & SEWER FUND										
	7,632,038.85	8,389,926.00	8,718,853.00	9,063,853.00	7,466,898.09	82.38	8,851,143.00	9,141,333.00	8,765,718.00	8,765,718.00

Account Number	Previous Year Actual	Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
FUND (63) - ELECTRIC FUND										
(7200) - ELECTRIC DEPT										
63-93-7200-121	278,623.84	278,000.00	276,000.00	276,000.00	214,393.33	77.67	276,000.00	276,000.00	279,000.00	279,000.00
	SALARIES									
63-93-7200-181	21,238.48	21,300.00	21,200.00	21,200.00	16,401.82	77.36	21,114.00	21,200.00	21,500.00	21,500.00
	FICA									
63-93-7200-182	18,260.61	19,500.00	19,800.00	19,800.00	16,166.79	81.65	19,800.00	19,800.00	20,000.00	20,000.00
	RETIREMENT									
63-93-7200-183	78,924.00	79,000.00	83,000.00	82,700.00	60,314.00	72.93	75,000.00	97,300.00	76,500.00	76,500.00
	HEALTH INSURANCE									
63-93-7200-184	134.40	150.00	150.00	150.00	103.60	69.06	150.00	150.00	150.00	150.00
	LIFE INSURANCE									
63-93-7200-186	9,157.12	9,160.00	10,100.00	11,500.00	11,494.17	99.94	11,500.00	13,800.00	13,800.00	13,800.00
	WORKER'S COMP INS									
63-93-7200-187	5,070.00	5,100.00	5,100.00	5,100.00	3,602.50	70.63	4,500.00	5,200.00	5,200.00	5,200.00
	DENTAL INSURANCE									
63-93-7200-192	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	LEGAL									
63-93-7200-193	11,309.02	15,000.00	19,000.00	19,000.00	10,698.99	56.31	19,000.00	19,000.00	14,000.00	14,000.00
	HEALTH ADMIN COST									
63-93-7200-195	4,537.71	10,000.00	6,000.00	6,000.00	0.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
	OPEB RETIREE HEALTH									
63-93-7200-196	8,412.00	8,415.00	8,600.00	8,900.00	3,690.00	41.46	8,900.00	11,200.00	11,200.00	11,200.00
	RETIREE HEALTH INSURANCE									
63-93-7200-197	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	RETIREE DENTAL INSURANCE									
63-93-7200-199	631.90	4,285.00	4,500.00	9,500.00	8,959.91	94.31	2,500.00	8,000.00	4,500.00	4,500.00
	CONSULTING FEES									
63-93-7200-200	45,234.04	73,200.00	73,000.00	71,600.00	61,769.99	86.27	71,600.00	80,000.00	73,000.00	73,000.00
	SUPPLIES									
63-93-7200-212	7,595.06	8,500.00	8,500.00	8,500.00	6,084.94	71.58	8,500.00	9,000.00	8,800.00	8,800.00
	UNIFORMS									

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
63-93-7200-251	GAS & OIL									
	12,494.79	15,000.00	15,000.00	15,000.00	9,364.01	62.42	15,000.00	16,900.00	15,000.00	15,000.00
63-93-7200-321	TELEPHONE									
	7,690.05	8,100.00	7,800.00	8,000.00	6,551.51	81.89	8,000.00	8,000.00	8,000.00	8,000.00
63-93-7200-330	POWER SECURE EXPENSES									
	59,247.04	73,000.00	65,000.00	71,000.00	72,270.67	101.78	71,000.00	78,800.00	71,000.00	71,000.00
63-93-7200-331	ELECTRICITY									
	5,953,852.09	6,027,000.00	6,319,470.00	6,319,470.00	6,132,938.77	97.04	6,319,470.00	6,825,000.00	6,330,000.00	6,330,000.00
63-93-7200-332	ELECTRICITY-REPS CHARGES									
	26,663.16	26,700.00	28,910.00	28,910.00	26,024.40	90.01	28,910.00	31,400.00	30,000.00	30,000.00
63-93-7200-337	SALES TAX DISTRIBUTION									
	168,829.14	163,000.00	168,000.00	172,000.00	134,749.34	78.34	172,000.00	168,000.00	172,000.00	172,000.00
63-93-7200-338	STREET LIGHTING									
	81,411.94	84,200.00	84,200.00	84,200.00	83,077.23	98.66	84,200.00	91,800.00	109,400.00	109,400.00
63-93-7200-341	PRINTING									
	2,353.41	3,200.00	3,200.00	3,200.00	1,524.29	47.63	3,200.00	4,000.00	3,200.00	3,200.00
63-93-7200-351	BUILDING MAINTENANCE									
	3,570.33	7,600.00	7,200.00	7,200.00	3,420.39	47.50	7,200.00	6,500.00	6,800.00	6,800.00
63-93-7200-352	EQUIPMENT REPAIRS									
	31,442.84	52,800.00	25,000.00	26,000.00	17,630.47	67.80	26,000.00	37,000.00	30,000.00	30,000.00
63-93-7200-390	METER TESTING									
	17,803.50	20,000.00	20,000.00	20,000.00	8,192.55	40.96	16,000.00	18,000.00	18,000.00	18,000.00
63-93-7200-395	TRAINING/BUSINESS									
	0.00	0.00	3,500.00	3,500.00	361.22	10.32	1,500.00	2,000.00	2,000.00	2,000.00
63-93-7200-399	CREDIT CARD EXPENSE									
	3,877.15	4,000.00	4,000.00	5,000.00	3,910.94	78.21	5,000.00	5,000.00	5,000.00	5,000.00
63-93-7200-439	EQUIPMENT RENTAL/LEASE									
	0.00	3,940.00	5,640.00	140.00	0.00	0.00	0.00	4,200.00	3,900.00	3,900.00
63-93-7200-450	PROPERTY & CASUALTY INS									
	16,831.72	24,200.00	15,800.00	15,800.00	20,196.11	127.82	15,800.00	16,500.00	16,500.00	16,500.00
63-93-7200-460	DEPRECIATION EXPENSE									
	115,215.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Previous Year Actual	Previous Year Budget	Original Budget	Current Budget	Expended/ Encumbered	% Spent	Est Annual Expense	Dept Request	Manager Recommend	Council Approved
63-93-7200-489	ELECTRICITIES DUES									
	5,688.00	5,800.00	6,400.00	6,200.00	5,763.00	92.95	5,800.00	6,300.00	6,200.00	6,200.00
63-93-7200-492	BAD DEBT EXPENSE									
	53,432.21	50,000.00	40,000.00	55,000.00	16,074.45	29.22	55,000.00	35,400.00	55,000.00	55,000.00
63-93-7200-498	ENTERPRISE ADMINISTRATION									
	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	100.00	275,000.00	275,000.00	375,000.00	375,000.00
63-93-7200-499	MISCELLANEOUS									
	677.40	7,000.00	10,000.00	6,000.00	565.88	9.43	4,000.00	7,000.00	6,000.00	6,000.00
63-93-7200-500	CAPITAL EXPENSE									
	0.00	60,000.00	60,000.00	45,000.00	4,500.00	10.00	30,000.00	201,000.00	201,000.00	201,000.00
63-93-7200-596	SYSTEM MAINTENANCE									
	52,187.42	83,800.00	83,000.00	75,500.00	68,330.00	90.50	67,000.00	83,000.00	83,000.00	83,000.00
63-93-7200-599	MISCELLANEOUS EQUIPMENT									
	1,976.81	7,000.00	7,000.00	7,000.00	4,469.77	63.85	7,000.00	6,500.00	6,500.00	6,500.00
63-93-7200-640	CONTRIB RESERV RATE STABILZ									
	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	100.00	25,000.00	25,000.00	25,000.00	25,000.00
63-93-7200-950	INVENTORY CHANGE									
	-28,290.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-93-7200-985	PILOT EXPENSE									
	24,540.00	24,540.00	25,975.00	25,975.00	21,645.80	83.33	25,975.00	25,975.00	25,975.00	25,975.00
63-93-7200-991	CONTINGENCY									
	0.00	0.00	25,000.00	25,000.00	0.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
DEPT TOTAL (7200) - ELECTRIC DEPT										
	7,400,622.51	7,583,490.00	7,866,045.00	7,866,045.00	7,355,240.84	93.50	7,818,619.00	8,570,925.00	8,164,125.00	8,164,125.00
FUND TOTAL (63) - ELECTRIC FUND										
	7,400,622.51	7,583,490.00	7,866,045.00	7,866,045.00	7,355,240.84	93.50	7,818,619.00	8,570,925.00	8,164,125.00	8,164,125.00
REPORT TOTAL:	25,029,162.18	27,001,531.00	28,217,362.00	28,019,112.00	22,917,946.80	81.79	27,517,015.00	29,667,209.00	28,214,995.00	28,214,995.00

Capital Outlay



CAPITAL OUTLAY

DEPARTMENT	GENERAL FUND	DEPT. TOTAL
CITY MANAGER/CLERK	OFFICE EQUIPMENT - \$5,000	\$5,000
FINANCE	HAND HELD METER EQUIPMENT - \$15,000	\$15,000
GENERAL EXPENSE	SAFETY CONTRACT - \$25,000 (Consulting Line Item) IT SERVICES - \$54,000 (Consulting Line Item) WEBSITE DEVELOPMENT - \$20,000 PHASE I MARCIA H CLONINGER RAIL TRAIL REPAIR - \$40,000	\$139,000
POLICE	COMPUTER REPLACEMENT - \$5,000 TASERS - \$12,500 RADAR UNITS - \$13,000	\$30,500
FIRE	FIRE STATION 2 GENERATOR - \$42,000	\$42,000
STREET	RE-PAVE PHASE I MARCIA H CLONINGER RAIL-TRAIL - \$45,000	\$45,000
SOLID WASTE	RESIDENTIAL CONTAINERS - \$110,000 (Misc. Equipment)	\$110,000
GENERAL SERVICES	RE-PAVE CEMETERY STREETS - \$25,000	\$25,000
BUSINESS & COMMUNITY DEVELOPMENT	GRANT PROGRAMS - \$18,000 (Central Business District Enhancements)	\$18,000
RECREATION	UPGRADE CITY PARK RESTROOMS - \$25,000	\$25,000
GENERAL FUND SUB-TOTAL		\$454,500
(MISC EQUIPMENT)		(\$110,000)
(CONSULTING FEES)		(\$79,000)
(CBD ENHANCEMENTS)		(\$18,000)
GENERAL FUND TOTAL		\$247,500

*Note: Vehicle Annual Payback to be \$93,000.00 in Debt Service Fund

DEPARTMENT	POWELL BILL FUND	DEPT. TOTAL
POWELL BILL	STREET RESURFACING - \$100,000 SIDEWALKS - \$100,000 MISCELLANEOUS - \$50,000	\$250,000
	POWELL BILL FUND TOTAL	\$250,000

DEPARTMENT	WATER & SEWER FUND	DEPT. TOTAL
WATER TREATMENT PLANT	PICK UP TRUCK - \$30,000 ROOF REPLACEMENT - \$12,000 SLUDGE REMOVAL - \$20,000 CENTRIFUGE - \$95,000 REBUILD ACTI-FLOW - \$14,000	\$171,000
DISTRIBUTION & COLLECTION	PICK UP TRUCK - \$42,000 CONTRACT LINE CLEANING - \$70,000	\$112,000
WASTEWATER TREATMENT PLANT	MOWER - \$9,000 REHAB ROTOR ASSEMBLY - \$19,000 REBUILD HIGH SERVICE PUMP - \$25,000 REPLACE HEATERS - \$10,000	\$63,000
WATER & SEWER FUND TOTAL		\$346,000

<u>DEPARTMENT</u>	<u>ELECTRIC FUND</u>	<u>DEPT. TOTAL</u>
ELECTRIC	BUCKET TRUCK - \$115,000 METAL BUILDING FOR SCADA SYSTEM - \$5,000 METER READING SYSTEM - \$21,000 TRANSFORMERS - \$30,000 SYSTEM IMPROVEMENTS - \$30,000	\$201,000
	ELECTRIC FUND TOTAL	<u>\$201,000</u>



Glossary



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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