# Proposed Budget Revenues

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **Fund: 10 - General Fund** | | | | |
| 10-3100-00000 | AD VALOREM LEVY | 7,620,000.00 | 7,818,000.00 | 7,810,000.00 |
| 10-3110-00000 | PRIOR YEAR TAXES | 40,000.00 | 40,000.00 | 40,000.00 |
| 10-3113-00020 | BOGER CITY FIRE TAX | 1,575,000.00 | 1,619,000.00 | 1,600,000.00 |
| 10-3115-00000 | NC VEHICLE TAX SYSTEM (NCVTS) | 625,000.00 | 660,000.00 | 660,000.00 |
| 10-3116-00000 | NCVTS-LICENSE FEE | 175,000.00 | 200,000.00 | 180,000.00 |
| 10-3120-00000 | DISCOUNT ON TAXES | -110,000.00 | -110,000.00 | -110,000.00 |
| 10-3130-00000 | INTEREST ON TAXES | 20,000.00 | 20,000.00 | 20,000.00 |
| 10-3200-00000 | LEASE/RENTAL VEHICLE TAX | 28,000.00 | 35,000.00 | 35,000.00 |
| 10-3230-00000 | LOCAL SALES & USE TAX | 5,300,000.00 | 6,000,000.00 | 6,000,000.00 |
| 10-3311-00000 | PILOT-HOUSING AUTHORITY | 51,200.00 | 51,200.00 | 51,200.00 |
| 10-3317-00000 | CONTROLLED SUBSTANCE TAX | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-3318-00000 | FIREFIGHTERS RELIEF FUND TAX | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-3322-00000 | ALCOHOL/BEVERAGE TAX | 50,000.00 | 45,000.00 | 45,000.00 |
| 10-3324-00000 | FRANCHISE TAX | 830,000.00 | 950,000.00 | 950,000.00 |
| 10-3326-00000 | SOLID WASTE DISPOSAL TAX | 8,000.00 | 8,000.00 | 8,000.00 |
| 10-3330-00000 | GRANTS-OTHER | 250,000.00 | 262,500.00 | 262,500.00 |
| 10-3331-00000 | PILOT-WATER & SEWER | 373,782.00 | 381,823.00 | 373,782.00 |
| 10-3332-00000 | PILOT-ELECTRIC | 34,476.00 | 35,890.00 | 34,476.00 |
| 10-3334-00000 | LEASE REVENUE-RESTAURANT | 24,000.00 | 12,000.00 | 0.00 |
| 10-3336-00000 | SRO REIMBURSEMENT | 395,000.00 | 395,000.00 | 0.00 |
| 10-3340-00000 | CEMETERY LOT SALES | 40,000.00 | 50,000.00 | 50,000.00 |
| 10-3342-00000 | OFFICERS FEES | 2,500.00 | 2,500.00 | 2,500.00 |
| 10-3343-00000 | PD INSPECTION FEES | 2,000.00 | 3,000.00 | 3,000.00 |
| 10-3345-00000 | PD SIDEWALK CAFÉ PERMIT | 0.00 | 175.00 | 175.00 |
| 10-3346-00000 | PARKING VIOLATIONS | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-3347-00000 | POLICE DEPT-MISC REVENUE | 0.00 | 5,000.00 | 75,000.00 |
| 10-3352-00000 | ZONING DEPARTMENT FEES | 25,000.00 | 25,000.00 | 25,000.00 |
| 10-3355-00000 | ONLINE CONVENIENCE FEES | 1,000.00 | 25,000.00 | 25,000.00 |
| 10-3434-00000 | FIRE DEPARTMENT FEES | 30,000.00 | 35,000.00 | 35,000.00 |
| 10-3435-00000 | FIRE DEPT-MISC REVENUE | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-3471-00000 | SOLID WASTE ROLLOUT CONTAINER | 7,500.00 | 12,000.00 | 12,000.00 |
| 10-3600-00000 | REC-ADMISSION & CONCESSION | 32,000.00 | 32,000.00 | 32,000.00 |
| 10-3610-00000 | REC-REGISTRATION & ENTRY FEES | 125,000.00 | 140,000.00 | 140,000.00 |
| 10-3610-00100 | REC-SPONSORSHIPS | 1,500.00 | 2,000.00 | 2,000.00 |
| 10-3620-00000 | REC-VENDING MACHINE INCOME | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-3625-00000 | REC-RENTAL FEES | 7,500.00 | 8,000.00 | 8,000.00 |
| 10-3628-00000 | BC&D-EVENT FEE | 3,000.00 | 3,500.00 | 3,500.00 |
| 10-3630-00000 | REC-MISCELLANEOUS REVENUE | 500.00 | 500.00 | 500.00 |
| 10-3830-00000 | INTEREST-GENERAL FUND | 350,000.00 | 280,000.00 | 250,000.00 |
| 10-3835-00000 | SALE OF CAPITAL ASSETS- GF | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-3836-00000 | MISCELLANEOUS REVENUE- GF | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-3836-00003 | SALE OF PERSONAL ASSETS | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-3837-00000 | ABC REVENUE | 110,000.00 | 130,000.00 | 130,000.00 |
| 10-3838-00000 | ABC LAW ENFORCEMENT | 0.00 | 0.00 | 0.00 |
| 10-3840-00000 | MISCELLANEOUS REVENUE-BUSINESS SERVICES | 500.00 | 500.00 | 500.00 |
| 10-3843-00000 | WEX-FUEL REBATES | 4,000.00 | 5,000.00 | 5,000.00 |
| 10-3860-00000 | JULY 4TH DONATIONS/OTHER | 13,500.00 | 8,000.00 | 8,000.00 |
| 10-3863-00000 | VETERANS BANNER PROJECT | 5,000.00 | 4,000.00 | 4,000.00 |
| 10-3910-00000 | ISSUANCE OF DEBT-GF | 0.00 | 0.00 | 0.00 |
| 10-3910-00001 | LOAN PROCEEDS | 440,000.00 | 0.00 | 0.00 |
| 10-3930-00000 | REVENUE-SBE PRINCIPAL | 15,000.00 | 20,000.00 | 20,000.00 |
| 10-3931-00000 | INTEREST-SBE | 500.00 | 0.00 | 0.00 |
| 10-3982-00000 | REIMB FROM POWELL BILL | 140,000.00 | 140,000.00 | 140,000.00 |
| 10-3984-00000 | REIMB FROM LTDA | 0.00 | 50,000.00 | 50,000.00 |
| 10-3991-00000 | APPROPRIATION FROM FUND BALANCE-GF | 1,000,000.00 | 1,676,586.00 | 0.00 |
| | **Total Fund: 10 - General Fund:** | **19,665,458.00** | **21,101,174.00** | **19,001,133.00** |
| **Fund: 27 - Powell Bill Fund** | | | | |
| 27-3316-00000 | POWELL BILL ALLOCATION | 375,000.00 | 420,000.00 | 420,000.00 |
| 27-3831-00000 | INTEREST-POWELL BILL | 15,000.00 | 15,000.00 | 15,000.00 |
| | **Total Fund: 27 - Powell Bill Fund:** | **390,000.00** | **435,000.00** | **435,000.00** |
| **Fund: 61 - Water and Sewer Fund** | | | | |




# Proposed Budget Revenues

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 61-3355-00000 | ONLINE CONVENIENCE FEES | 20,000.00 | 50,000.00 | 50,000.00 |
| 61-3360-00000 | AUTO PAY DRAFT FEE | 0.00 | 4,000.00 | 4,000.00 |
| 61-3700-00000 | WATER UTILITY | 3,920,000.00 | 4,000,000.00 | 4,000,000.00 |
| 61-3704-00000 | WATER CONNECTION CHARGES | 100,000.00 | 100,000.00 | 125,000.00 |
| 61-3710-00000 | SEWER UTILITY | 4,690,000.00 | 5,000,000.00 | 5,000,000.00 |
| 61-3714-00000 | SEWER CONNECTION CHARGES | 100,000.00 | 50,000.00 | 75,000.00 |
| 61-3747-00000 | UTILITY RECEIVABLES | 8,000.00 | 10,000.00 | 8,000.00 |
| 61-3752-00000 | LATE FEE CHARGES W&S | 130,000.00 | 140,000.00 | 140,000.00 |
| 61-3754-00000 | RETURNED CHECK FEE WATER | 500.00 | 1,000.00 | 1,000.00 |
| 61-3832-00000 | INTEREST- WATER/SEWER | 224,200.00 | 250,000.00 | 250,000.00 |
| 61-3834-00000 | RENTAL FEES | 55,000.00 | 65,000.00 | 65,000.00 |
| 61-3839-00000 | MISCELLANEOUS REVENUE- W/S | 5,000.00 | 5,000.00 | 5,000.00 |
| 61-3842-00900 | PFAS SETTLEMENT | 0.00 | 70,000.00 | 70,000.00 |
| 61-3844-00000 | SALE OF CAPITAL ASSETS- W/S | 3,000.00 | 3,000.00 | 3,000.00 |
| 61-3844-00003 | SALE OF PERSONAL ASSETS | 2,500.00 | 2,500.00 | 2,500.00 |
| 61-3994-00000 | APPROPRIATION FROM FUND BALANCE- W/S | 1,000,000.00 | 0.00 | 0.00 |
| | **Total Fund: 61 - Water and Sewer Fund:** | **10,258,200.00** | **9,750,500.00** | **9,798,500.00** |
| **Fund: 63 - Electric Fund** | | | | |
| 63-3237-00000 | ELECTRIC CONTRACTORS SALES TAX | 2,000.00 | 1,000.00 | 1,000.00 |
| 63-3355-00000 | ONLINE CONVENIENCE FEES | 20,000.00 | 30,000.00 | 30,000.00 |
| 63-3360-00000 | AUTO PAY DRAFT FEE | 0.00 | 4,000.00 | 4,000.00 |
| 63-3718-00000 | ELECTRIC UTILITY-REPS | 40,000.00 | 45,000.00 | 55,000.00 |
| 63-3720-00000 | ELECTRIC UTILITY | 6,550,000.00 | 7,100,000.00 | 6,900,000.00 |
| 63-3726-00000 | ELECTRIC CURRENT/MUNICIP OPER | 667,875.00 | 667,825.00 | 667,825.00 |
| 63-3728-00000 | SECURITY LIGHT CHARGE | 125,000.00 | 130,000.00 | 130,000.00 |
| 63-3747-00000 | UTILITY RECEIVABLES | 0.00 | 1,000.00 | 1,000.00 |
| 63-3751-00000 | DEFAULT FEES ELECTRIC | 75,000.00 | 85,000.00 | 85,000.00 |
| 63-3753-00000 | LATE FEE CHARGES ELECTRIC | 90,000.00 | 90,000.00 | 90,000.00 |
| 63-3755-00000 | RETURNED CHECK FEE ELECTRIC | 200.00 | 500.00 | 500.00 |
| 63-3833-00000 | INTEREST- ELECTRIC | 100,000.00 | 200,000.00 | 200,000.00 |
| 63-3841-00000 | RENTAL FEES | 250.00 | 1,000.00 | 1,000.00 |
| 63-3847-00000 | MISCELLANEOUS REVENUE- ELECTRIC | 15,000.00 | 15,000.00 | 15,000.00 |
| 63-3912-00000 | PROCEEDS LOAN INTEREST | 27,821.00 | 27,821.00 | 27,821.00 |
| 63-3914-00000 | ISSUANCE OF DEBT- ELECTRIC | 159,721.00 | 159,721.00 | 159,721.00 |
| 63-3995-00000 | APPROPRIATION FROM FUND BALANCE- ELECTRIC | 1,000,000.00 | 0.00 | 0.00 |
| | **Total Fund: 63 - Electric Fund:** | **8,872,867.00** | **8,557,867.00** | **8,367,867.00** |
| | **Report Total:** | **39,186,525.00** | **39,844,541.00** | **37,602,500.00** |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **Fund: 10 - General Fund** | | | | |
| **Department: 4110 - City Manager/Clerk** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4110-12100 | SALARIES | 337,500.00 | 488,000.00 | 488,000.00 |
| 10-4110-12300 | OVERTIME | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4110-12600 | PART-TIME SALARIES | 15,000.00 | 7,500.00 | 7,500.00 |
| 10-4110-13000 | INSURANCE STIPEND | 2,100.00 | 3,360.00 | 3,360.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **357,600.00** | **501,860.00** | **501,860.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4110-18100 | FICA | 2,700.00 | 37,800.00 | 37,800.00 |
| 10-4110-18200 | RETIREMENT | 48,000.00 | 86,000.00 | 86,000.00 |
| 10-4110-18300 | HEALTH INSURANCE | 35,000.00 | 31,000.00 | 31,000.00 |
| 10-4110-18302 | RETIREE HEALTH INSURANCE | 18,000.00 | 25,000.00 | 25,000.00 |
| 10-4110-18400 | LIFE INSURANCE | 300.00 | 250.00 | 250.00 |
| 10-4110-18600 | WORKER'S COMP INS | 1,000.00 | 500.00 | 500.00 |
| 10-4110-18700 | DENTAL INSURANCE | 3,000.00 | 3,200.00 | 3,200.00 |
| 10-4110-18900 | TRAVEL ALLOWANCE | 9,700.00 | 7,200.00 | 7,200.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **117,700.00** | **190,950.00** | **190,950.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4110-20000 | SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4110-26000 | OFFICE | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **2,000.00** | **2,000.00** | **2,000.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4110-32500 | POSTAGE | 100.00 | 100.00 | 100.00 |
| 10-4110-34100 | PRINTING | 300.00 | 300.00 | 300.00 |
| 10-4110-39500 | TRAINING/TRAVEL | 8,000.00 | 2,000.00 | 4,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **8,400.00** | **2,400.00** | **4,400.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4110-43900 | EQUIPMENT RENTAL/LEASE | 5,000.00 | 6,000.00 | 6,000.00 |
| 10-4110-48000 | CONTRA-ADMINISTRATION | -200,970.00 | -284,124.00 | -355,155.00 |
| 10-4110-49100 | DUES/SUBSCRIPTIONS/USER FEES | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4110-49300 | LICENSE & TITLE FEES | 100.00 | 100.00 | 100.00 |
| 10-4110-49900 | MISCELLANEOUS | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-189,870.00** | **-272,024.00** | **-343,055.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4110-59900 | MISCELLANEOUS EQUIPMENT | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,000.00** | **1,000.00** | **1,000.00** |
| **Total Department: 4110 - City Manager/Clerk:** | | **296,830.00** | **426,186.00** | **357,155.00** |
| **Department: 4120 - Human Resources** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4120-12100 | SALARIES | 200,000.00 | 225,000.00 | 225,000.00 |
| 10-4120-12300 | OVERTIME | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4120-13000 | INSURANCE STIPEND | 1,800.00 | 2,600.00 | 2,600.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **203,800.00** | **229,600.00** | **229,600.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4120-18100 | FICA | 15,500.00 | 18,000.00 | 18,000.00 |
| 10-4120-18200 | RETIREMENT | 30,000.00 | 40,000.00 | 40,000.00 |
| 10-4120-18300 | HEALTH INSURANCE | 29,000.00 | 30,100.00 | 30,100.00 |
| 10-4120-18400 | LIFE INSURANCE | 250.00 | 250.00 | 250.00 |
| 10-4120-18600 | WORKER'S COMP INS | 2,000.00 | 1,000.00 | 1,000.00 |
| 10-4120-18700 | DENTAL INSURANCE | 1,900.00 | 2,200.00 | 2,200.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **78,650.00** | **91,550.00** | **91,550.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4120-19800 | EAP PROGRAM | 4,400.00 | 6,300.00 | 4,500.00 |
| 10-4120-19900 | CONTRACTED SERVICES | 1,500.00 | 1,500.00 | 1,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **5,900.00** | **7,800.00** | **5,500.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4120-20000 | SUPPLIES | 1,500.00 | 2,500.00 | 1,500.00 |
| 10-4120-26000 | OFFICE | 3,000.00 | 2,000.00 | 2,500.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **4,500.00** | **4,500.00** | **4,000.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4120-32500 | POSTAGE | 100.00 | 100.00 | 100.00 |
| 10-4120-39500 | TRAINING/TRAVEL | 6,000.00 | 6,000.00 | 2,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **6,100.00** | **6,100.00** | **2,100.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4120-43900 | EQUIPMENT RENTAL/LEASE | 3,500.00 | 3,500.00 | 3,500.00 |
| 10-4120-44000 | COMPUTER EXPENSE/MAINTENANCE | 30,000.00 | 30,000.00 | 25,000.00 |
| 10-4120-48000 | CONTRA-ADMINISTRATION | -52,240.00 | -93,850.00 | -93,850.00 |
| 10-4120-49100 | DUES/SUBSCRIPTIONS/USER FEES | 2,000.00 | 8,450.00 | 2,000.00 |
| 10-4120-49900 | MISCELLANEOUS | 250.00 | 250.00 | 250.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-16,490.00** | **-51,650.00** | **-63,100.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4120-59900 | MISCELLANEOUS EQUIPMENT | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,000.00** | **1,000.00** | **1,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4120-67900 | DRUG & ALCOHOL TESTING/MEDICAL | 6,000.00 | 6,000.00 | 6,000.00 |
| 10-4120-67901 | HEP B TESTING | 2,000.00 | 2,000.00 | 1,500.00 |
| 10-4120-67902 | BACKGROUND/CREDIT REPORT FEES | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4120-68400 | EMPLOYEE RELATIONS | 3,000.00 | 4,000.00 | 2,500.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **13,000.00** | **14,000.00** | **12,000.00** |
| **Total Department: 4120 - Human Resources:** | | **296,460.00** | **302,900.00** | **282,650.00** |
| **Department: 4130 - Finance** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4130-12100 | SALARIES | 372,500.00 | 432,000.00 | 432,000.00 |
| 10-4130-12300 | OVERTIME | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4130-12600 | PART-TIME SALARIES | 0.00 | 22,000.00 | 0.00 |
| 10-4130-13000 | INSURANCE STIPEND | 3,600.00 | 6,000.00 | 6,000.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **379,100.00** | **463,000.00** | **441,000.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4130-18100 | FICA | 29,000.00 | 35,000.00 | 33,300.00 |
| 10-4130-18200 | RETIREMENT | 55,000.00 | 76,500.00 | 76,500.00 |
| 10-4130-18300 | HEALTH INSURANCE | 55,000.00 | 60,000.00 | 60,000.00 |
| 10-4130-18302 | RETIREE HEALTH INSURANCE | 38,000.00 | 53,000.00 | 53,000.00 |
| 10-4130-18400 | LIFE INSURANCE | 450.00 | 550.00 | 550.00 |
| 10-4130-18600 | WORKER'S COMP INS | 1,600.00 | 1,300.00 | 1,300.00 |
| 10-4130-18700 | DENTAL INSURANCE | 4,000.00 | 4,500.00 | 4,500.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **183,050.00** | **230,850.00** | **229,150.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4130-19900 | CONTRACTED SERVICES | 10,000.00 | 5,000.00 | 5,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **10,000.00** | **5,000.00** | **5,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4130-20000 | SUPPLIES | 15,000.00 | 7,500.00 | 10,000.00 |
| 10-4130-26000 | OFFICE | 4,000.00 | 4,000.00 | 4,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **19,000.00** | **11,500.00** | **14,000.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4130-32500 | POSTAGE | 200.00 | 200.00 | 200.00 |
| 10-4130-39500 | TRAINING/TRAVEL | 10,000.00 | 6,000.00 | 3,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **10,200.00** | **6,200.00** | **3,200.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4130-43900 | EQUIPMENT RENTAL/LEASE | 6,500.00 | 5,500.00 | 5,500.00 |
| 10-4130-44000 | COMPUTER EXPENSE/MAINTENANCE | 34,000.00 | 30,000.00 | 25,000.00 |
| 10-4130-48000 | CONTRA-ADMINISTRATION | -579,015.00 | -642,642.00 | -616,547.00 |
| 10-4130-49100 | DUES/SUBSCRIPTIONS/USER FEES | 500.00 | 500.00 | 500.00 |
| 10-4130-49900 | MISCELLANEOUS | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-537,015.00** | **-605,642.00** | **-584,547.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4130-59900 | MISCELLANEOUS EQUIPMENT | 0.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **0.00** | **1,000.00** | **1,000.00** |
| **Total Department: 4130 - Finance:** | | **64,335.00** | **111,908.00** | **108,803.00** |
| **Department: 4280 - General Expense** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4280-12700 | MAYOR SALARY | 8,500.00 | 8,500.00 | 8,500.00 |
| 10-4280-12900 | COUNCIL SALARY | 20,500.00 | 20,500.00 | 20,500.00 |
| 10-4280-13600 | RETIREES ALLOWANCE | 25,000.00 | 27,500.00 | 27,500.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **54,000.00** | **56,500.00** | **56,500.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4280-18100 | FICA | 2,500.00 | 2,500.00 | 2,500.00 |
| 10-4280-18500 | UNEMPLOYMENT INSURANCE | 7,000.00 | 7,000.00 | 7,000.00 |
| 10-4280-18600 | WORKER'S COMP INS | 150.00 | 200.00 | 200.00 |
| 10-4280-19300 | HEALTH ADMIN COST | 25,000.00 | 25,000.00 | 25,000.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **34,650.00** | **34,700.00** | **34,700.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4280-19200 | LEGAL | 50,000.00 | 50,000.00 | 50,000.00 |
| 10-4280-19400 | AUDITING | 40,000.00 | 40,000.00 | 40,000.00 |
| 10-4280-19900 | CONTRACTED SERVICES | 90,000.00 | 80,000.00 | 80,000.00 |
| 10-4280-19901 | MANAGEMENT FEES-LEASE PROPERTY | 1,500.00 | 1,500.00 | 1,500.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **181,500.00** | **171,500.00** | **171,500.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4280-20000 | SUPPLIES | 500.00 | 0.00 | 0.00 |
| 10-4280-20001 | CUSTODIAL SUPPLIES | 5,000.00 | 3,000.00 | 3,000.00 |
| 10-4280-20100 | TOOLS AND SMALL EQUIPMENT | 500.00 | 500.00 | 500.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **6,000.00** | **3,500.00** | **3,500.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4280-32100 | TELEPHONE | 200,000.00 | 200,000.00 | 200,000.00 |
| 10-4280-32101 | TELECOMMUNICATIONS SERVICES | 10,000.00 | 20,000.00 | 20,000.00 |
| 10-4280-32300 | SECURITY SERVICES | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4280-32500 | POSTAGE | 5,000.00 | 7,500.00 | 7,500.00 |
| 10-4280-33100 | ELECTRICITY | 24,500.00 | 24,500.00 | 24,500.00 |
| 10-4280-34900 | CITY ORDINANCE CODE PROJECT | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4280-35100 | BUILDING MAINTENANCE | 20,000.00 | 20,000.00 | 20,000.00 |
| 10-4280-35101 | GROUNDS MAINTENANCE | 10,000.00 | 9,000.00 | 9,000.00 |
| 10-4280-35102 | BUILDING MAINTENANCE-LEASE PROPERTY | 500.00 | 0.00 | 0.00 |
| 10-4280-35200 | EQUIPMENT REPAIRS | 3,000.00 | 1,000.00 | 1,000.00 |
| 10-4280-37000 | ADVERTISING | 8,000.00 | 10,000.00 | 10,000.00 |
| 10-4280-37101 | COUNTY SOLID WASTE FEES | 575.00 | 1,300.00 | 1,300.00 |
| 10-4280-39500 | TRAINING/TRAVEL | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4280-39900 | CREDIT CARD EXPENSE | 6,000.00 | 12,000.00 | 12,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **296,575.00** | **314,300.00** | **314,300.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4280-43900 | EQUIPMENT RENTAL/LEASE | 210,000.00 | 210,000.00 | 210,000.00 |
| 10-4280-44000 | COMPUTER EXPENSE/MAINTENANCE | 60,000.00 | 60,000.00 | 60,000.00 |
| 10-4280-45000 | PROPERTY & CASUALTY INS | 256,000.00 | 250,405.00 | 250,405.00 |
| 10-4280-48000 | CONTRA-ADMINISTRATION | -245,895.00 | -573,654.00 | -634,900.00 |
| 10-4280-49000 | LEAGUE OF MUNICIP DUES | 13,500.00 | 13,500.00 | 13,500.00 |
| 10-4280-49100 | DUES/SUBSCRIPTIONS/USER FEES | 18,000.00 | 30,000.00 | 30,000.00 |
| 10-4280-49500 | SAFETY | 0.00 | 500.00 | 500.00 |
| 10-4280-49900 | MISCELLANEOUS | 5,000.00 | 7,500.00 | 7,500.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **316,605.00** | **-1,749.00** | **-62,995.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4280-50000 | CAPITAL EXPENSE | 1,050,000.00 | 625,000.00 | 575,000.00 |
| 10-4280-59900 | MISCELLANEOUS EQUIPMENT | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,052,000.00** | **627,000.00** | **577,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4280-60600 | JULY 4TH CELEB CKNG EXP | 18,000.00 | 20,000.00 | 20,000.00 |
| 10-4280-60900 | FEDERAL EQUITABLE CKNG EXP | 12,000.00 | 0.00 | 0.00 |
| 10-4280-61000 | CONTRIB TO 4TH JULY EXPENSE | 8,500.00 | 0.00 | 0.00 |
| 10-4280-61400 | CHAMBER OF COMMERCE | 18,300.00 | 18,700.00 | 18,700.00 |
| 10-4280-61500 | HISTORICAL ASSOCIATION | 7,500.00 | 7,500.00 | 7,500.00 |
| 10-4280-61600 | LEDA | 72,700.00 | 100,000.00 | 75,000.00 |
| 10-4280-61700 | OTHER REQUESTS | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4280-61800 | LINCOLN CULTURAL CENTER | 40,000.00 | 40,000.00 | 30,000.00 |
| 10-4280-61900 | DDA | 50,000.00 | 51,000.00 | 51,000.00 |
| 10-4280-62100 | HESED HOUSE OF HOPE | 5,000.00 | 0.00 | 0.00 |
| 10-4280-62200 | ELECTIONS | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4280-64900 | NCVTS (MV) FEES | 29,000.00 | 29,000.00 | 29,000.00 |
| 10-4280-65000 | TAX CONVERSION/COLLECTION | 250,000.00 | 285,000.00 | 285,000.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4280-68500 | MANAGEMENT PLANNING | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4280-68700 | PUBLIC RELATIONS/WELLNESS | 18,000.00 | 10,000.00 | 10,000.00 |
| 10-4280-69400 | CENTRAL COMMUNICATIONS | 65,000.00 | 67,000.00 | 67,000.00 |
| 10-4280-69500 | ANIMAL CONTROL | 40,000.00 | 41,500.00 | 41,600.00 |
| 10-4280-69600 | REVERSE 911 CHARGES | 10,000.00 | 8,000.00 | 8,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **652,000.00** | **685,700.00** | **650,800.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4280-73100 | ENTERPRISE VEHICLES LEASE | 475,000.00 | 0.00 | 0.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **475,000.00** | **0.00** | **0.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 10-4280-99100 | CONTINGENCY | 8,473.00 | 17,156.00 | 100,458.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **8,473.00** | **17,156.00** | **100,458.00** |
| **Total Department: 4280 - General Expense:** | | **3,076,803.00** | **1,908,607.00** | **1,845,763.00** |
| **Department: 4285 - General Debt Service** | | | | |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4285-73000 | INTERFUND LOAN PRIN REPAY | 159,722.00 | 192,934.00 | 192,934.00 |
| 10-4285-73500 | BANK LOAN PRINCIPAL | 119,953.00 | 126,850.00 | 126,850.00 |
| 10-4285-74000 | INTERFUND LOAN INT REPAY | 27,822.00 | 24,636.00 | 24,636.00 |
| 10-4285-74500 | BANK LOAN INTEREST | 11,364.00 | 23,114.00 | 23,114.00 |
| 10-4285-75002 | FIRE TRUCK PRINCIPAL | 0.00 | 69,665.00 | 69,665.00 |
| 10-4285-75502 | FIRE TRUCK INTEREST | 0.00 | 23,749.00 | 23,749.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **318,861.00** | **460,948.00** | **460,948.00** |
| **Total Department: 4285 - General Debt Service:** | | **318,861.00** | **460,948.00** | **460,948.00** |
| **Department: 4310 - Police** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4310-12100 | SALARIES | 3,008,000.00 | 3,200,000.00 | 2,700,000.00 |
| 10-4310-12300 | OVERTIME | 140,000.00 | 100,000.00 | 80,000.00 |
| 10-4310-12600 | PART-TIME SALARIES | 55,000.00 | 60,000.00 | 60,000.00 |
| 10-4310-13000 | INSURANCE STIPEND | 27,300.00 | 37,000.00 | 31,200.00 |
| 10-4310-13100 | SPECIAL SEPARATION ALLOWANCE | 110,000.00 | 145,000.00 | 145,000.00 |
| 10-4310-13300 | RETIREMENT-401(K) OFFICERS | 158,000.00 | 155,500.00 | 140,000.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **3,498,300.00** | **3,697,500.00** | **3,156,200.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4310-18000 | RETIREMENT-OFFICERS | 508,000.00 | 640,000.00 | 530,000.00 |
| 10-4310-18100 | FICA | 246,000.00 | 257,000.00 | 220,000.00 |
| 10-4310-18200 | RETIREMENT-GENERAL | 20,000.00 | 20,000.00 | 20,000.00 |
| 10-4310-18300 | HEALTH INSURANCE | 390,000.00 | 415,000.00 | 326,300.00 |
| 10-4310-18302 | RETIREE HEALTH INSURANCE | 170,000.00 | 230,000.00 | 230,000.00 |
| 10-4310-18400 | LIFE INSURANCE | 3,200.00 | 3,200.00 | 2,750.00 |
| 10-4310-18600 | WORKER'S COMP INS | 60,000.00 | 65,000.00 | 60,000.00 |
| 10-4310-18700 | DENTAL INSURANCE | 23,000.00 | 23,000.00 | 22,000.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **1,420,200.00** | **1,653,200.00** | **1,411,050.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4310-19900 | CONTRACTED SERVICES | 18,000.00 | 20,000.00 | 20,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **18,000.00** | **20,000.00** | **20,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4310-20000 | SUPPLIES | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4310-20001 | CUSTODIAL SUPPLIES | 2,500.00 | 2,500.00 | 2,000.00 |
| 10-4310-20100 | TOOLS AND SMALL EQUIPMENT | 5,000.00 | 5,000.00 | 4,000.00 |
| 10-4310-20200 | AMMUNITION EXPENSE | 10,000.00 | 12,000.00 | 10,000.00 |
| 10-4310-21200 | UNIFORMS | 48,000.00 | 50,000.00 | 48,000.00 |
| 10-4310-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4310-25100 | GAS & OIL | 85,000.00 | 85,000.00 | 75,000.00 |
| 10-4310-26000 | OFFICE | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **158,500.00** | **162,500.00** | **147,000.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4310-32100 | TELEPHONE | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4310-32101 | TELECOMMUNICATIONS SERVICES | 2,200.00 | 65,000.00 | 63,000.00 |
| 10-4310-32300 | SECURITY SERVICES | 1,200.00 | 1,200.00 | 1,200.00 |
| 10-4310-32500 | POSTAGE | 250.00 | 300.00 | 250.00 |
| 10-4310-33100 | ELECTRICITY | 15,000.00 | 15,000.00 | 15,000.00 |
| 10-4310-33101 | FIRING RANGE ELECTRICITY | 1,500.00 | 1,500.00 | 1,500.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4310-33200 | GENERATOR FUEL | 500.00 | 750.00 | 500.00 |
| 10-4310-34100 | PRINTING | 1,500.00 | 1,500.00 | 1,500.00 |
| 10-4310-35000 | REPAIR PARTS & MATERIALS | 6,000.00 | 6,000.00 | 5,000.00 |
| 10-4310-35100 | BUILDING MAINTENANCE | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4310-35101 | GROUNDS MAINTENANCE | 5,000.00 | 6,000.00 | 5,000.00 |
| 10-4310-35200 | EQUIPMENT REPAIRS | 7,000.00 | 7,000.00 | 5,500.00 |
| 10-4310-35201 | VEHICLE MAINTENANCE & REPAIRS | 15,000.00 | 20,000.00 | 20,000.00 |
| 10-4310-37101 | COUNTY SOLID WASTE FEES | 250.00 | 250.00 | 280.00 |
| 10-4310-37102 | ENVIRONMENTAL FEES | 0.00 | 0.00 | 500.00 |
| 10-4310-37200 | PARKING FEES/SUPPLIES | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4310-39500 | TRAINING/TRAVEL | 18,000.00 | 18,000.00 | 10,000.00 |
| 10-4310-39501 | K-9 | 4,000.00 | 4,000.00 | 1,500.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **88,400.00** | **157,500.00** | **141,730.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4310-43900 | EQUIPMENT RENTAL/LEASE | 6,000.00 | 6,000.00 | 5,000.00 |
| 10-4310-44000 | COMPUTER EXPENSE/MAINTENANCE | 20,000.00 | 29,000.00 | 25,000.00 |
| 10-4310-49100 | DUES/SUBSCRIPTIONS/USER FEES | 130,000.00 | 170,000.00 | 170,000.00 |
| 10-4310-49300 | LICENSE & TITLE FEES | 100.00 | 2,000.00 | 3,000.00 |
| 10-4310-49500 | SAFETY | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4310-49900 | MISCELLANEOUS | 3,000.00 | 3,000.00 | 2,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **160,100.00** | **211,000.00** | **206,000.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4310-50000 | CAPITAL EXPENSE | 0.00 | 18,000.00 | 0.00 |
| 10-4310-59900 | MISCELLANEOUS EQUIPMENT | 10,000.00 | 17,000.00 | 10,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **10,000.00** | **35,000.00** | **10,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4310-62400 | CRIME PREVENTION | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4310-62500 | DRUG ENFORCEMENT | 10,000.00 | 15,000.00 | 12,500.00 |
| 10-4310-62700 | CONTROLLED SUBSTANCE | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4310-67900 | DRUG & ALCOHOL TESTING/MEDICAL | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4310-67902 | BACKGROUND/CREDIT REPORT FEES | 500.00 | 500.00 | 500.00 |
| 10-4310-67903 | PSYCHOLOGICAL EVALUATIONS | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4310-68300 | PROMOTIONS/MARKETING | 4,000.00 | 4,000.00 | 2,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **29,500.00** | **34,500.00** | **30,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4310-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 500,000.00 | 440,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **500,000.00** | **440,000.00** |
| **Total Department: 4310 - Police:** | | **5,383,000.00** | **6,471,200.00** | **5,561,980.00** |
| **Department: 4340 - Fire** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4340-12100 | SALARIES | 3,065,000.00 | 2,720,000.00 | 2,700,000.00 |
| 10-4340-12300 | OVERTIME | 215,000.00 | 150,000.00 | 200,000.00 |
| 10-4340-12301 | OVERTIME-BUILT-IN | 0.00 | 436,000.00 | 436,000.00 |
| 10-4340-12600 | PART-TIME SALARIES | 70,000.00 | 70,000.00 | 70,000.00 |
| 10-4340-13000 | INSURANCE STIPEND | 25,200.00 | 36,500.00 | 36,500.00 |
| 10-4340-13500 | LOCAL SUPPLEMENTAL RETIREMENT | 15,000.00 | 15,000.00 | 15,000.00 |
| 10-4340-13700 | FIREMENS PENSION FUND | 6,500.00 | 6,500.00 | 6,500.00 |
| 10-4340-13800 | FIREMENS RELIEF FUND | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **3,398,700.00** | **3,436,000.00** | **3,466,000.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4340-18100 | FICA | 257,000.00 | 260,000.00 | 260,000.00 |
| 10-4340-18200 | RETIREMENT | 475,000.00 | 580,000.00 | 580,000.00 |
| 10-4340-18300 | HEALTH INSURANCE | 380,000.00 | 420,000.00 | 420,000.00 |
| 10-4340-18302 | RETIREE HEALTH INSURANCE | 85,000.00 | 58,000.00 | 58,000.00 |
| 10-4340-18400 | LIFE INSURANCE | 3,300.00 | 3,000.00 | 3,000.00 |
| 10-4340-18600 | WORKER'S COMP INS | 65,000.00 | 65,000.00 | 65,000.00 |
| 10-4340-18700 | DENTAL INSURANCE | 26,000.00 | 30,000.00 | 30,000.00 |
| 10-4340-18800 | GAP INSURANCE | 7,000.00 | 7,000.00 | 7,000.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **1,298,300.00** | **1,423,000.00** | **1,423,000.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4340-19900 | CONTRACTED SERVICES | 13,500.00 | 27,500.00 | 25,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **13,500.00** | **27,500.00** | **25,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4340-20000 | SUPPLIES | 16,000.00 | 16,000.00 | 16,000.00 |
| 10-4340-20001 | CUSTODIAL SUPPLIES | 2,000.00 | 7,000.00 | 4,000.00 |
| 10-4340-20002 | SEVERE WEATHER/DISASTER | 1.00 | 1.00 | 0.00 |
| 10-4340-20100 | TOOLS AND SMALL EQUIPMENT | 5,000.00 | 25,000.00 | 10,000.00 |
| 10-4340-20300 | CHEMICALS | 5,000.00 | 3,000.00 | 3,000.00 |
| 10-4340-21200 | UNIFORMS | 36,000.00 | 35,000.00 | 35,000.00 |
| 10-4340-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 22,000.00 | 40,000.00 | 30,000.00 |
| 10-4340-25100 | GAS & OIL | 50,000.00 | 55,000.00 | 55,000.00 |
| 10-4340-26000 | OFFICE | 2,500.00 | 3,000.00 | 2,500.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **138,501.00** | **184,001.00** | **155,500.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4340-32100 | TELEPHONE | 2,000.00 | 2,400.00 | 1,500.00 |
| 10-4340-32101 | TELECOMMUNICATIONS SERVICES | 15,000.00 | 23,000.00 | 27,000.00 |
| 10-4340-32200 | UTILITIES-STATIONS | 22,000.00 | 25,500.00 | 25,000.00 |
| 10-4340-32300 | SECURITY SERVICES | 3,000.00 | 3,500.00 | 3,000.00 |
| 10-4340-32500 | POSTAGE | 400.00 | 500.00 | 400.00 |
| 10-4340-33100 | ELECTRICITY | 0.00 | 19,000.00 | 0.00 |
| 10-4340-33200 | GENERATOR FUEL | 1,750.00 | 2,500.00 | 2,000.00 |
| 10-4340-33400 | NATURAL GAS | 6,000.00 | 11,000.00 | 6,000.00 |
| 10-4340-34100 | PRINTING | 500.00 | 800.00 | 300.00 |
| 10-4340-35000 | REPAIR PARTS & MATERIALS | 21,000.00 | 24,000.00 | 22,000.00 |
| 10-4340-35100 | BUILDING MAINTENANCE | 30,000.00 | 34,000.00 | 20,000.00 |
| 10-4340-35101 | GROUNDS MAINTENANCE | 6,000.00 | 7,000.00 | 3,000.00 |
| 10-4340-35200 | EQUIPMENT REPAIRS | 60,000.00 | 175,000.00 | 120,000.00 |
| 10-4340-35201 | VEHICLE MAINTENANCE & REPAIRS | 4,000.00 | 20,500.00 | 4,000.00 |
| 10-4340-37000 | ADVERTISING | 550.00 | 500.00 | 500.00 |
| 10-4340-37101 | COUNTY SOLID WASTE FEES | 400.00 | 450.00 | 450.00 |
| 10-4340-37102 | ENVIRONMENTAL FEES | 1.00 | 1.00 | 0.00 |
| 10-4340-39500 | TRAINING/TRAVEL | 22,950.00 | 26,000.00 | 20,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **195,551.00** | **375,651.00** | **255,150.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4340-43900 | EQUIPMENT RENTAL/LEASE | 1,000.00 | 2,000.00 | 2,000.00 |
| 10-4340-44000 | COMPUTER EXPENSE/MAINTENANCE | 5,000.00 | 8,000.00 | 5,000.00 |
| 10-4340-44570 | TECHNOLOGY SERVICES | 4,000.00 | 6,000.00 | 4,000.00 |
| 10-4340-45000 | PROPERTY & CASUALTY INS | 22,250.00 | 22,000.00 | 23,000.00 |
| 10-4340-45001 | CLAIMS-PROPERTY & CASUALTY | 0.00 | 2.00 | 0.00 |
| 10-4340-49100 | DUES/SUBSCRIPTIONS/USER FEES | 6,000.00 | 6,000.00 | 6,000.00 |
| 10-4340-49300 | LICENSE & TITLE FEES | 1,000.00 | 2,500.00 | 1,000.00 |
| 10-4340-49500 | SAFETY | 21,000.00 | 18,000.00 | 21,000.00 |
| 10-4340-49900 | MISCELLANEOUS | 8,000.00 | 10,000.00 | 8,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **68,250.00** | **74,502.00** | **70,000.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4340-50000 | CAPITAL EXPENSE | 80,000.00 | 143,000.00 | 40,000.00 |
| 10-4340-59900 | MISCELLANEOUS EQUIPMENT | 20,000.00 | 21,000.00 | 20,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **100,000.00** | **164,000.00** | **60,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4340-60100 | GRANTS-EQUIPMENT-OTHER | 5,000.00 | 11,000.00 | 5,000.00 |
| 10-4340-67900 | DRUG & ALCOHOL TESTING/MEDICAL | 500.00 | 18,000.00 | 500.00 |
| 10-4340-67902 | BACKGROUND/CREDIT REPORT FEES | 1.00 | 2.00 | 0.00 |
| 10-4340-68600 | FIRE SAFETY EDUCATION | 5,800.00 | 6,000.00 | 5,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **11,301.00** | **35,002.00** | **10,500.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4340-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 5,400.00 | 5,400.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **5,400.00** | **5,400.00** |
| **Total Department: 4340 - Fire:** | | **5,224,103.00** | **5,725,056.00** | **5,470,550.00** |
| **Department: 4510 - Public Works Administration** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4510-12100 | SALARIES | 202,000.00 | 256,000.00 | 256,000.00 |
| 10-4510-12300 | OVERTIME | 0.00 | 1,000.00 | 1,000.00 |
| 10-4510-12600 | PART-TIME SALARIES | 23,000.00 | 0.00 | 0.00 |
| 10-4510-13000 | INSURANCE STIPEND | 1,200.00 | 2,600.00 | 2,600.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **226,200.00** | **259,600.00** | **259,600.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4510-18100 | FICA | 17,500.00 | 20,000.00 | 20,000.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4510-18200 | RETIREMENT | 29,000.00 | 45,000.00 | 45,000.00 |
| 10-4510-18300 | HEALTH INSURANCE | 24,000.00 | 31,000.00 | 31,000.00 |
| 10-4510-18400 | LIFE INSURANCE | 150.00 | 250.00 | 250.00 |
| 10-4510-18600 | WORKER'S COMP INS | 5,000.00 | 1,000.00 | 1,000.00 |
| 10-4510-18700 | DENTAL INSURANCE | 2,300.00 | 3,300.00 | 3,300.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **77,950.00** | **100,550.00** | **100,550.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4510-19900 | CONTRACTED SERVICES | 2,000.00 | 2,000.00 | 7,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **2,000.00** | **2,000.00** | **7,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4510-20000 | SUPPLIES | 1,800.00 | 1,800.00 | 1,500.00 |
| 10-4510-20001 | CUSTODIAL SUPPLIES | 500.00 | 500.00 | 500.00 |
| 10-4510-21200 | UNIFORMS | 600.00 | 600.00 | 600.00 |
| 10-4510-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 200.00 | 200.00 | 100.00 |
| 10-4510-25100 | GAS & OIL | 1,800.00 | 1,800.00 | 1,000.00 |
| 10-4510-26000 | OFFICE | 1,000.00 | 1,000.00 | 500.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **5,900.00** | **5,900.00** | **4,200.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4510-32101 | TELECOMMUNICATIONS SERVICES | 1,600.00 | 1,600.00 | 4,000.00 |
| 10-4510-32300 | SECURITY SERVICES | 400.00 | 400.00 | 1,000.00 |
| 10-4510-33100 | ELECTRICITY | 7,500.00 | 7,500.00 | 7,500.00 |
| 10-4510-33400 | NATURAL GAS | 11,000.00 | 11,000.00 | 14,000.00 |
| 10-4510-35000 | REPAIR PARTS & MATERIALS | 500.00 | 500.00 | 200.00 |
| 10-4510-35100 | BUILDING MAINTENANCE | 3,500.00 | 3,500.00 | 4,000.00 |
| 10-4510-35200 | EQUIPMENT REPAIRS | 500.00 | 500.00 | 500.00 |
| 10-4510-35201 | VEHICLE MAINTENANCE & REPAIRS | 500.00 | 500.00 | 400.00 |
| 10-4510-37101 | COUNTY SOLID WASTE FEES | 60.00 | 60.00 | 100.00 |
| 10-4510-39500 | TRAINING/TRAVEL | 1,500.00 | 1,500.00 | 1,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **27,060.00** | **27,060.00** | **32,700.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4510-43900 | EQUIPMENT RENTAL/LEASE | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4510-44000 | COMPUTER EXPENSE/MAINTENANCE | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4510-48000 | CONTRA-ADMINISTRATION | -228,466.00 | -141,406.00 | -141,406.00 |
| 10-4510-49100 | DUES/SUBSCRIPTIONS/USER FEES | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4510-49300 | LICENSE & TITLE FEES | 100.00 | 100.00 | 100.00 |
| 10-4510-49500 | SAFETY | 750.00 | 750.00 | 750.00 |
| 10-4510-49900 | MISCELLANEOUS | 500.00 | 500.00 | 500.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-222,116.00** | **-135,056.00** | **-135,056.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4510-59900 | MISCELLANEOUS EQUIPMENT | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,000.00** | **1,000.00** | **1,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4510-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 4,500.00 | 4,500.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **4,500.00** | **4,500.00** |
| **Total Department: 4510 - Public Works Administration:** | | **117,994.00** | **265,554.00** | **274,494.00** |
| **Department: 4520 - Street and Maintenance** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4520-12100 | SALARIES | 570,000.00 | 565,000.00 | 520,000.00 |
| 10-4520-12300 | OVERTIME | 30,000.00 | 30,000.00 | 20,000.00 |
| 10-4520-12600 | PART-TIME SALARIES | 0.00 | 10,000.00 | 15,000.00 |
| 10-4520-12601 | PART-TIME SEASONAL | 21,000.00 | 15,000.00 | 0.00 |
| 10-4520-13000 | INSURANCE STIPEND | 7,200.00 | 10,500.00 | 9,700.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **628,200.00** | **630,500.00** | **564,700.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4520-18100 | FICA | 45,000.00 | 47,500.00 | 42,500.00 |
| 10-4520-18200 | RETIREMENT | 82,000.00 | 104,500.00 | 95,000.00 |
| 10-4520-18300 | HEALTH INSURANCE | 110,000.00 | 110,000.00 | 110,000.00 |
| 10-4520-18302 | RETIREE HEALTH INSURANCE | 75,000.00 | 84,000.00 | 84,000.00 |
| 10-4520-18400 | LIFE INSURANCE | 850.00 | 850.00 | 850.00 |
| 10-4520-18600 | WORKER'S COMP INS | 22,000.00 | 16,000.00 | 16,000.00 |
| 10-4520-18700 | DENTAL INSURANCE | 6,000.00 | 6,600.00 | 6,600.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **340,850.00** | **369,450.00** | **354,950.00** |

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# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4520-19900 | CONTRACTED SERVICES | 4,000.00 | 10,000.00 | 10,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **4,000.00** | **10,000.00** | **10,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4520-20000 | SUPPLIES | 14,000.00 | 20,000.00 | 20,000.00 |
| 10-4520-20001 | CUSTODIAL SUPPLIES | 4,000.00 | 2,500.00 | 3,000.00 |
| 10-4520-20002 | SEVERE WEATHER/DISASTER | 0.00 | 10,000.00 | 0.00 |
| 10-4520-20100 | TOOLS AND SMALL EQUIPMENT | 6,000.00 | 6,000.00 | 6,000.00 |
| 10-4520-21200 | UNIFORMS | 5,200.00 | 7,000.00 | 7,800.00 |
| 10-4520-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 1,000.00 | 1,000.00 | 500.00 |
| 10-4520-25100 | GAS & OIL | 33,000.00 | 40,000.00 | 35,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **63,200.00** | **86,500.00** | **72,300.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4520-32500 | POSTAGE | 0.00 | 50.00 | 0.00 |
| 10-4520-33100 | ELECTRICITY | 5,000.00 | 5,000.00 | 5,000.00 |
| 10-4520-33400 | NATURAL GAS | 6,000.00 | 6,000.00 | 10,000.00 |
| 10-4520-34100 | PRINTING | 0.00 | 250.00 | 0.00 |
| 10-4520-35000 | REPAIR PARTS & MATERIALS | 5,000.00 | 40,000.00 | 5,400.00 |
| 10-4520-35100 | BUILDING MAINTENANCE | 2,000.00 | 1,000.00 | 2,000.00 |
| 10-4520-35200 | EQUIPMENT REPAIRS | 12,000.00 | 50,000.00 | 20,000.00 |
| 10-4520-35201 | VEHICLE MAINTENANCE & REPAIRS | 2,500.00 | 2,500.00 | 2,500.00 |
| 10-4520-35500 | RIGHT OF WAY MAINTENANCE | 15,000.00 | 15,000.00 | 15,000.00 |
| 10-4520-37101 | COUNTY SOLID WASTE FEES | 60.00 | 70.00 | 70.00 |
| 10-4520-37102 | ENVIRONMENTAL FEES | 200.00 | 200.00 | 200.00 |
| 10-4520-39500 | TRAINING/TRAVEL | 7,500.00 | 2,500.00 | 5,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **55,260.00** | **122,570.00** | **65,170.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4520-43900 | EQUIPMENT RENTAL/LEASE | 500.00 | 300.00 | 500.00 |
| 10-4520-44000 | COMPUTER EXP/MAINT/SOFTWARE | 500.00 | 500.00 | 500.00 |
| 10-4520-48000 | CONTRA-ADMINISTRATION | -233,690.00 | -252,016.00 | -259,623.00 |
| 10-4520-49100 | DUES/SUBSCRIPTIONS/USER FEES | 300.00 | 200.00 | 200.00 |
| 10-4520-49300 | LICENSE & TITLE FEES | 500.00 | 500.00 | 500.00 |
| 10-4520-49500 | SAFETY | 1,500.00 | 1,200.00 | 1,500.00 |
| 10-4520-49900 | MISCELLANEOUS | 2,000.00 | 1,500.00 | 2,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-228,390.00** | **-247,816.00** | **-254,423.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4520-50000 | CAPITAL EXPENSE | 0.00 | 7,500.00 | 125,000.00 |
| 10-4520-50100 | SIDEWALK CONNECTOR PROJECT | 100,000.00 | 100,000.00 | 100,000.00 |
| 10-4520-59100 | RESURFACING & PATCHWORK | 375,000.00 | 410,000.00 | 375,000.00 |
| 10-4520-59200 | CULVERT & BRIDGE REPAIR | 80,000.00 | 80,000.00 | 80,000.00 |
| 10-4520-59400 | TRAFFIC MARKING & SIGNS | 8,000.00 | 8,000.00 | 8,000.00 |
| 10-4520-59900 | MISCELLANEOUS EQUIPMENT | 6,000.00 | 10,000.00 | 5,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **569,000.00** | **615,500.00** | **693,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4520-67900 | DRUG & ALCOHOL TESTING/MEDICAL | 500.00 | 1,000.00 | 500.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **500.00** | **1,000.00** | **500.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4520-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **15,000.00** | **15,000.00** |
| **Total Department: 4520 - Street and Maintenance:** | | **1,432,620.00** | **1,602,704.00** | **1,521,197.00** |
| **Department: 4530 - Equipment Services** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4530-12100 | SALARIES | 116,000.00 | 118,000.00 | 118,000.00 |
| 10-4530-12300 | OVERTIME | 7,500.00 | 7,500.00 | 7,500.00 |
| 10-4530-13000 | INSURANCE STIPEND | 600.00 | 1,700.00 | 1,700.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **124,100.00** | **127,200.00** | **127,200.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4530-18100 | FICA | 9,000.00 | 9,500.00 | 9,500.00 |
| 10-4530-18200 | RETIREMENT | 18,000.00 | 22,000.00 | 22,000.00 |
| 10-4530-18300 | HEALTH INSURANCE | 17,000.00 | 19,000.00 | 19,000.00 |
| 10-4530-18302 | RETIREE HEALTH INSURANCE | 35,000.00 | 30,000.00 | 30,000.00 |
| 10-4530-18400 | LIFE INSURANCE | 150.00 | 150.00 | 150.00 |
| 10-4530-18600 | WORKER'S COMP INS | 2,000.00 | 2,000.00 | 2,000.00 |

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# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4530-18700 | DENTAL INSURANCE | 950.00 | 900.00 | 900.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **82,100.00** | **83,550.00** | **83,550.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4530-19900 | CONTRACTED SERVICES | 2,000.00 | 1,000.00 | 2,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **2,000.00** | **1,000.00** | **2,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4530-20000 | SUPPLIES | 2,500.00 | 2,500.00 | 2,000.00 |
| 10-4530-20100 | TOOLS AND SMALL EQUIPMENT | 2,500.00 | 2,500.00 | 3,000.00 |
| 10-4530-21200 | UNIFORMS | 1,200.00 | 1,200.00 | 1,200.00 |
| 10-4530-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 500.00 | 500.00 | 500.00 |
| 10-4530-25100 | GAS & OIL | 20,000.00 | 21,000.00 | 10,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **26,700.00** | **27,700.00** | **16,700.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4530-32100 | TELEPHONE | 0.00 | 20.00 | 0.00 |
| 10-4530-32101 | TELECOMMUNICATIONS SERVICES | 0.00 | 50.00 | 0.00 |
| 10-4530-33100 | ELECTRICITY | 3,000.00 | 2,500.00 | 4,500.00 |
| 10-4530-33400 | NATURAL GAS | 3,000.00 | 5,000.00 | 4,000.00 |
| 10-4530-35000 | REPAIR PARTS & MATERIALS | 75,000.00 | 64,000.00 | 25,000.00 |
| 10-4530-35100 | BUILDING MAINTENANCE | 1,000.00 | 1,000.00 | 1,500.00 |
| 10-4530-35200 | EQUIPMENT REPAIRS | 55,000.00 | 45,000.00 | 5,000.00 |
| 10-4530-35201 | VEHICLE MAINTENANCE & REPAIRS | 7,000.00 | 6,000.00 | 6,000.00 |
| 10-4530-37101 | COUNTY SOLID WASTE FEES | 30.00 | 35.00 | 35.00 |
| 10-4530-39500 | TRAINING/TRAVEL | 500.00 | 500.00 | 1,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **144,530.00** | **124,105.00** | **47,035.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4530-43900 | EQUIPMENT RENTAL/LEASE | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4530-44000 | COMPUTER EXP/MAINT/SOFTWARE | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4530-48000 | CONTRA-ADMINISTRATION | -65,680.00 | -92,012.00 | -105,910.00 |
| 10-4530-49100 | DUES/SUBSCRIPTIONS/USER FEES | 100.00 | 100.00 | 0.00 |
| 10-4530-49300 | LICENSE & TITLE FEES | 275.00 | 800.00 | 150.00 |
| 10-4530-49500 | SAFETY | 200.00 | 500.00 | 400.00 |
| 10-4530-49900 | MISCELLANEOUS | 1,500.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-60,605.00** | **-86,612.00** | **-101,360.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4530-50000 | CAPITAL EXPENSE | 0.00 | 55,000.00 | 55,000.00 |
| 10-4530-59900 | MISCELLANEOUS EQUIPMENT | 1,000.00 | 1,500.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,000.00** | **56,500.00** | **56,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4530-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 16,000.00 | 16,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **16,000.00** | **16,000.00** |
| **Total Department: 4530 - Equipment Services:** | | **319,825.00** | **349,443.00** | **247,125.00** |
| **Department: 4710 - Solid Waste** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4710-12100 | SALARIES | 350,000.00 | 330,000.00 | 335,000.00 |
| 10-4710-12300 | OVERTIME | 20,000.00 | 17,000.00 | 5,000.00 |
| 10-4710-12600 | PART-TIME SALARIES | 23,000.00 | 28,000.00 | 28,000.00 |
| 10-4710-13000 | INSURANCE STIPEND | 3,600.00 | 5,100.00 | 5,100.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **396,600.00** | **380,100.00** | **373,100.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4710-18100 | FICA | 27,000.00 | 29,000.00 | 28,500.00 |
| 10-4710-18200 | RETIREMENT | 50,000.00 | 61,000.00 | 60,000.00 |
| 10-4710-18300 | HEALTH INSURANCE | 65,000.00 | 60,000.00 | 60,000.00 |
| 10-4710-18302 | RETIREE HEALTH INSURANCE | 16,000.00 | 23,000.00 | 23,000.00 |
| 10-4710-18400 | LIFE INSURANCE | 500.00 | 500.00 | 400.00 |
| 10-4710-18600 | WORKER'S COMP INS | 14,000.00 | 9,000.00 | 9,000.00 |
| 10-4710-18700 | DENTAL INSURANCE | 5,500.00 | 5,800.00 | 5,800.00 |
| 10-4710-19900 | CONTRACTED SERVICES | 200.00 | 12,000.00 | 100.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **178,200.00** | **200,300.00** | **186,800.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4710-20000 | SUPPLIES | 3,000.00 | 2,500.00 | 3,000.00 |
| 10-4710-20002 | SEVERE WEATHER/DISASTER | 0.00 | 2,500.00 | 0.00 |
| 10-4710-20100 | TOOLS AND SMALL EQUIPMENT | 0.00 | 250.00 | 300.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4710-21200 | UNIFORMS | 3,000.00 | 3,000.00 | 3,000.00 |
| 10-4710-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 1,000.00 | 750.00 | 750.00 |
| 10-4710-25100 | GAS & OIL | 60,000.00 | 65,000.00 | 60,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **67,000.00** | **74,000.00** | **67,050.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4710-32101 | TELECOMMUNICATIONS SERVICES | 0.00 | 20.00 | 0.00 |
| 10-4710-33100 | ELECTRICITY | 8,500.00 | 8,500.00 | 8,500.00 |
| 10-4710-35000 | REPAIR PARTS & MATERIALS | 5,000.00 | 50,000.00 | 50,000.00 |
| 10-4710-35100 | BUILDING MAINTENANCE | 2,000.00 | 1,000.00 | 2,000.00 |
| 10-4710-35200 | EQUIPMENT REPAIRS | 5,000.00 | 100,000.00 | 90,000.00 |
| 10-4710-35201 | VEHICLE MAINTENANCE & REPAIRS | 200.00 | 200.00 | 400.00 |
| 10-4710-37000 | ADVERTISING | 200.00 | 100.00 | 200.00 |
| 10-4710-37100 | TIPPING FEES | 15,000.00 | 16,000.00 | 0.00 |
| 10-4710-37102 | ENVIRONMENTAL FEES | 100.00 | 30.00 | 100.00 |
| 10-4710-39500 | TRAINING/TRAVEL | 100.00 | 500.00 | 500.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **36,100.00** | **176,350.00** | **151,700.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4710-44000 | COMPUTER EXP/MAINT/SOFTWARE | 0.00 | 500.00 | 500.00 |
| 10-4710-49100 | DUES/SUBSCRIPTIONS/USER FEES | 1,000.00 | 250.00 | 500.00 |
| 10-4710-49300 | LICENSE & TITLE FEES | 500.00 | 5,000.00 | 5,000.00 |
| 10-4710-49500 | SAFETY | 500.00 | 250.00 | 500.00 |
| 10-4710-49900 | MISCELLANEOUS | 2,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **4,000.00** | **7,000.00** | **7,500.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4710-50000 | CAPITAL EXPENSE | 440,000.00 | 280,000.00 | 140,000.00 |
| 10-4710-59400 | TRAFFIC MARKING & SIGNS | 0.00 | 700.00 | 0.00 |
| 10-4710-59900 | MISCELLANEOUS EQUIPMENT | 30,000.00 | 30,000.00 | 2,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **470,000.00** | **310,700.00** | **142,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4710-67900 | DRUG & ALCOHOL TESTING/MEDICAL | 250.00 | 250.00 | 250.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **250.00** | **250.00** | **250.00** |
| **Total Department: 4710 - Solid Waste:** | | **1,152,150.00** | **1,148,700.00** | **928,400.00** |
| **Department: 4740 - General IT Services** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4740-12100 | SALARIES | 59,000.00 | 200,000.00 | 200,000.00 |
| 10-4740-12300 | OVERTIME | 0.00 | 5,000.00 | 5,000.00 |
| 10-4740-13000 | INSURANCE STIPEND | 450.00 | 1,700.00 | 1,700.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **59,450.00** | **206,700.00** | **206,700.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4740-18100 | FICA | 4,500.00 | 16,000.00 | 16,000.00 |
| 10-4740-18200 | RETIREMENT | 5,500.00 | 35,000.00 | 35,000.00 |
| 10-4740-18300 | HEALTH INSURANCE | 6,000.00 | 18,000.00 | 18,000.00 |
| 10-4740-18400 | LIFE INSURANCE | 200.00 | 150.00 | 150.00 |
| 10-4740-18600 | WORKER'S COMP INS | 1,000.00 | 500.00 | 500.00 |
| 10-4740-18700 | DENTAL INSURANCE | 350.00 | 800.00 | 800.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **17,550.00** | **70,450.00** | **70,450.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4740-20000 | SUPPLIES | 500.00 | 1,000.00 | 1,000.00 |
| 10-4740-20100 | TOOLS AND SMALL EQUIPMENT | 0.00 | 1,000.00 | 1,000.00 |
| 10-4740-21200 | UNIFORMS | 600.00 | 1,200.00 | 1,200.00 |
| 10-4740-25100 | GAS & OIL | 1,200.00 | 2,000.00 | 2,000.00 |
| 10-4740-26000 | OFFICE | 0.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **2,300.00** | **7,200.00** | **7,200.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4740-32100 | TELEPHONE | 1,500.00 | 0.00 | 0.00 |
| 10-4740-32101 | TELECOMMUNICATIONS SERVICES | 87,472.00 | 90,000.00 | 90,000.00 |
| 10-4740-35200 | EQUIPMENT REPAIRS | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4740-35201 | VEHICLE MAINTENANCE & REPAIRS | 0.00 | 300.00 | 300.00 |
| 10-4740-39500 | TRAINING/TRAVEL | 4,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **93,972.00** | **93,300.00** | **93,300.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4740-44000 | COMPUTER EXPENSE/MAINTENANCE | 55,000.00 | 35,000.00 | 35,000.00 |
| 10-4740-44570 | TECHNOLOGY SERVICES | 56,000.00 | 60,000.00 | 60,000.00 |
| 10-4740-48000 | CONTRA-ADMINISTRATION | 0.00 | -191,740.00 | -239,675.00 |
| 10-4740-49300 | LICENSE & TITLE FEES | 0.00 | 200.00 | 200.00 |
| 10-4740-49900 | MISCELLANEOUS | 0.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **111,000.00** | **-95,540.00** | **-143,475.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4740-50000 | CAPITAL EXPENSE | 55,000.00 | 0.00 | 0.00 |
| 10-4740-59900 | MISCELLANEOUS EQUIPMENT | 500.00 | 0.00 | 0.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **55,500.00** | **0.00** | **0.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4740-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 5,500.00 | 5,500.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **5,500.00** | **5,500.00** |
| **Total Department: 4740 - General IT Services:** | | **339,772.00** | **287,610.00** | **239,675.00** |
| **Department: 4910 - Planning and Zoning** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-4910-12100 | SALARIES | 180,000.00 | 215,000.00 | 215,000.00 |
| 10-4910-12300 | OVERTIME | 4,000.00 | 4,000.00 | 4,000.00 |
| 10-4910-12600 | PART-TIME SALARIES | 25,000.00 | 25,000.00 | 0.00 |
| 10-4910-13000 | INSURANCE STIPEND | 1,800.00 | 2,600.00 | 2,600.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **210,800.00** | **246,600.00** | **221,600.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-4910-18100 | FICA | 16,500.00 | 20,000.00 | 20,000.00 |
| 10-4910-18200 | RETIREMENT | 26,500.00 | 38,000.00 | 38,000.00 |
| 10-4910-18300 | HEALTH INSURANCE | 30,000.00 | 30,000.00 | 30,000.00 |
| 10-4910-18302 | RETIREE HEALTH INSURANCE | 16,000.00 | 23,000.00 | 23,000.00 |
| 10-4910-18400 | LIFE INSURANCE | 250.00 | 300.00 | 300.00 |
| 10-4910-18600 | WORKER'S COMP INS | 4,500.00 | 2,500.00 | 2,500.00 |
| 10-4910-18700 | DENTAL INSURANCE | 1,400.00 | 1,200.00 | 1,200.00 |
| 10-4910-18900 | TRAVEL ALLOWANCE | 4,800.00 | 0.00 | 0.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **99,950.00** | **115,000.00** | **115,000.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-4910-19200 | LEGAL | 30,000.00 | 30,000.00 | 30,000.00 |
| 10-4910-19900 | CONTRACTED SERVICES | 44,000.00 | 50,000.00 | 50,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **74,000.00** | **80,000.00** | **80,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-4910-20000 | SUPPLIES | 1,500.00 | 1,000.00 | 1,000.00 |
| 10-4910-21300 | UNIFORMS | 0.00 | 100.00 | 100.00 |
| 10-4910-25100 | GAS & OIL | 500.00 | 500.00 | 500.00 |
| 10-4910-26000 | OFFICE | 2,500.00 | 5,000.00 | 2,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **4,500.00** | **6,600.00** | **3,600.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4910-32500 | POSTAGE | 500.00 | 500.00 | 500.00 |
| 10-4910-35200 | EQUIPMENT REPAIRS | 500.00 | 250.00 | 250.00 |
| 10-4910-35201 | VEHICLE MAINTENANCE & REPAIRS | 500.00 | 500.00 | 500.00 |
| 10-4910-37000 | ADVERTISING | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-4910-39500 | TRAINING/TRAVEL | 8,000.00 | 8,000.00 | 3,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **11,500.00** | **11,250.00** | **6,250.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4910-43900 | EQUIPMENT RENTAL/LEASE | 2,000.00 | 2,500.00 | 2,500.00 |
| 10-4910-44000 | COMPUTER EXPENSE/MAINTENANCE | 1,500.00 | 14,000.00 | 14,000.00 |
| 10-4910-48000 | CONTRA-ADMINISTRATION | -20,545.00 | -114,517.00 | -106,927.00 |
| 10-4910-49100 | DUES/SUBSCRIPTIONS/USER FEES | 7,500.00 | 7,500.00 | 7,500.00 |
| 10-4910-49300 | LICENSE & TITLE FEES | 100.00 | 100.00 | 100.00 |
| 10-4910-49900 | MISCELLANEOUS | 350.00 | 350.00 | 350.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **-9,095.00** | **-90,067.00** | **-82,477.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-4910-50000 | CAPITAL EXPENSE | 12,000.00 | 0.00 | 0.00 |
| 10-4910-59900 | MISCELLANEOUS EQUIPMENT | 1,500.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **13,500.00** | **1,000.00** | **1,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-4910-68000 | PLANNING BOARD CONTRACT | 5,500.00 | 6,000.00 | 6,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **5,500.00** | **6,000.00** | **6,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-4910-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 7,000.00 | 7,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **7,000.00** | **7,000.00** |
| **Total Department: 4910 - Planning and Zoning:** | | **410,655.00** | **383,383.00** | **357,973.00** |
| **Department: 4930 - Business & Community Development** | | | | |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-4930-32101 | TELECOMMUNICATIONS SERVICES | 1,000.00 | 1,600.00 | 1,600.00 |
| 10-4930-32300 | SECURITY SERVICES | 0.00 | 800.00 | 800.00 |
| 10-4930-35100 | BUILDING MAINTENANCE | 1,000.00 | 1,000.00 | 1,000.00 |
| 10-4930-37101 | COUNTY SOLID WASTE FEES | 120.00 | 140.00 | 140.00 |
| 10-4930-39500 | TRAINING/TRAVEL | 0.00 | 0.00 | 0.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **2,120.00** | **3,540.00** | **3,540.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-4930-43900 | EQUIPMENT RENTAL/LEASE | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **2,000.00** | **2,000.00** | **2,000.00** |
| **ExpCategory: 500 - Capital Outlay &** | | | | |
| 10-4930-50000 | CAPITAL EXPENSE | 0.00 | 50,000.00 | 50,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **0.00** | **50,000.00** | **50,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-4930-68300 | PROMOTIONS/MARKETING | 15,000.00 | 15,000.00 | 10,000.00 |
| 10-4930-69100 | INCENTIVE GRANTS EXPENSE | 20,000.00 | 20,000.00 | 20,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **35,000.00** | **35,000.00** | **30,000.00** |
| **Total Department: 4930 - Business & Community Development:** | | **39,120.00** | **90,540.00** | **85,540.00** |
| **Department:6100 - Recreation** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 10-6100-12100 | SALARIES | 365,000.00 | 346,000.00 | 341,000.00 |
| 10-6100-12300 | OVERTIME | 15,000.00 | 15,000.00 | 10,000.00 |
| 10-6100-12600 | PART-TIME SALARIES | 95,000.00 | 105,000.00 | 100,000.00 |
| 10-6100-12601 | PART-TIME SEASONAL | 65,000.00 | 75,000.00 | 75,000.00 |
| 10-6100-13000 | INSURANCE STIPEND | 4,200.00 | 4,200.00 | 4,200.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **544,200.00** | **545,200.00** | **530,200.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 10-6100-18100 | FICA | 55,000.00 | 42,000.00 | 41,000.00 |
| 10-6100-18200 | RETIREMENT | 57,500.00 | 64,000.00 | 62,000.00 |
| 10-6100-18300 | HEALTH INSURANCE | 58,000.00 | 56,000.00 | 56,000.00 |
| 10-6100-18400 | LIFE INSURANCE | 500.00 | 440.00 | 440.00 |
| 10-6100-18600 | WORKER'S COMP INS | 20,000.00 | 13,000.00 | 13,000.00 |
| 10-6100-18700 | DENTAL INSURANCE | 3,700.00 | 3,150.00 | 3,150.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **194,700.00** | **178,590.00** | **175,590.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 10-6100-19900 | CONTRACTED SERVICES | 5,000.00 | 30,000.00 | 70,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **5,000.00** | **30,000.00** | **70,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 10-6100-20000 | SUPPLIES | 15,000.00 | 15,000.00 | 10,000.00 |
| 10-6100-20001 | CUSTODIAL SUPPLIES | 9,000.00 | 10,000.00 | 10,000.00 |
| 10-6100-20100 | TOOLS AND SMALL EQUIPMENT | 500.00 | 1,800.00 | 1,500.00 |
| 10-6100-21200 | UNIFORMS | 4,000.00 | 4,000.00 | 4,000.00 |
| 10-6100-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 1,000.00 | 750.00 | 500.00 |
| 10-6100-22000 | VENDING & CONCESSIONS | 17,000.00 | 17,000.00 | 3,000.00 |
| 10-6100-25100 | GAS & OIL | 12,500.00 | 12,500.00 | 8,000.00 |
| 10-6100-26000 | OFFICE | 0.00 | 300.00 | 500.00 |
| 10-6100-29500 | SPORTS PROGRAMS | 75,000.00 | 80,000.00 | 90,000.00 |
| 10-6100-29501 | SPORTS PROG-REFEREE/INSTRUCTORS | 38,000.00 | 40,000.00 | 48,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **172,000.00** | **181,350.00** | **175,500.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 10-6100-32101 | TELECOMMUNICATIONS SERVICES | 1,600.00 | 4,000.00 | 3,500.00 |
| 10-6100-32300 | SECURITY SERVICES | 1,200.00 | 1,200.00 | 1,200.00 |
| 10-6100-33100 | ELECTRICITY | 48,000.00 | 48,000.00 | 48,000.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 10-6100-33800 | STREET LIGHTING | 12,000.00 | 12,000.00 | 12,000.00 |
| 10-6100-34100 | PRINTING | 4,500.00 | 4,500.00 | 4,500.00 |
| 10-6100-35000 | REPAIR PARTS & MATERIALS | 3,000.00 | 12,000.00 | 5,000.00 |
| 10-6100-35100 | BUILDING MAINTENANCE | 45,000.00 | 20,000.00 | 20,000.00 |
| 10-6100-35101 | GROUNDS MAINTENANCE | 0.00 | 45,000.00 | 0.00 |
| 10-6100-35200 | EQUIPMENT REPAIRS | 5,000.00 | 4,000.00 | 5,000.00 |
| 10-6100-35201 | VEHICLE MAINTENANCE & REPAIRS | 1,500.00 | 2,500.00 | 2,000.00 |
| 10-6100-35900 | PARKS & TRAIL MAINTENANCE | 31,000.00 | 32,000.00 | 30,000.00 |
| 10-6100-35901 | PARKS & TRAILS LANDSCAPING FUND | 10,000.00 | 10,000.00 | 10,000.00 |
| 10-6100-35903 | PARKS & TRAIL - RAIL-TRAIL | 0.00 | 0.00 | 10,000.00 |
| 10-6100-36000 | VETERANS BANNER PROJECT | 5,200.00 | 7,000.00 | 5,000.00 |
| 10-6100-37000 | ADVERTISING | 100.00 | 100.00 | 100.00 |
| 10-6100-37101 | COUNTY SOLID WASTE FEES | 500.00 | 560.00 | 560.00 |
| 10-6100-39500 | TRAINING/TRAVEL | 3,000.00 | 3,700.00 | 3,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **171,600.00** | **206,560.00** | **159,860.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 10-6100-43900 | EQUIPMENT RENTAL/LEASE | 3,500.00 | 3,500.00 | 3,500.00 |
| 10-6100-44000 | COMPUTER EXP/MAINT/SOFTWARE | 2,000.00 | 2,000.00 | 2,000.00 |
| 10-6100-45000 | PROPERTY & CASUALTY INS | 0.00 | 3,235.00 | 3,500.00 |
| 10-6100-49100 | DUES/SUBSCRIPTIONS/USER FEES | 7,200.00 | 7,500.00 | 7,000.00 |
| 10-6100-49300 | LICENSE & TITLE FEES | 230.00 | 1,000.00 | 230.00 |
| 10-6100-49500 | SAFETY | 500.00 | 500.00 | 500.00 |
| 10-6100-49900 | MISCELLANEOUS | 3,000.00 | 3,000.00 | 3,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **16,430.00** | **20,735.00** | **19,730.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 10-6100-50000 | CAPITAL EXPENSE | 80,000.00 | 380,000.00 | 105,000.00 |
| 10-6100-59900 | MISCELLANEOUS EQUIPMENT | 5,000.00 | 5,000.00 | 4,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **85,000.00** | **385,000.00** | **109,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 10-6100-67902 | BACKGROUND/CREDIT REPORT FEES | 4,000.00 | 4,000.00 | 4,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **4,000.00** | **4,000.00** | **4,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 10-6100-73100 | ENTERPRISE VEHICLES LEASE | 0.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **0.00** | **15,000.00** | **15,000.00** |
| **Total Department: 6100 - Recreation:** | | **1,192,930.00** | **1,566,435.00** | **1,258,880.00** |
| **Total Fund: 10 - General Fund:** | | **19,665,458.00** | **21,101,174.00** | **19,001,133.00** |
| **Fund: 27 - Powell Bill Fund** | | | | |
| **Department: 4550 - Powell Bill** | | | | |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 27-4550-59000 | POWELL BILL-STREETS | 210,416.00 | 295,000.00 | 295,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **210,416.00** | **295,000.00** | **295,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 27-4550-73500 | BANK LOAN PRINCIPAL | 38,419.00 | 0.00 | 0.00 |
| 27-4550-74500 | BANK LOAN INTEREST | 1,165.00 | 0.00 | 0.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **39,584.00** | **0.00** | **0.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 27-4550-98000 | REIMBURSE-GENERAL FUND | 140,000.00 | 140,000.00 | 140,000.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **140,000.00** | **140,000.00** | **140,000.00** |
| **Total Department: 4550 - Powell Bill:** | | **390,000.00** | **435,000.00** | **435,000.00** |
| **Total Fund: 27 - Powell Bill Fund:** | | **390,000.00** | **435,000.00** | **435,000.00** |
| **Fund: 61 - Water and Sewer Fund** | | | | |
| **Department: 7100 - Water Treatment** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 61-7100-12100 | SALARIES | 570,000.00 | 500,000.00 | 500,000.00 |
| 61-7100-12300 | OVERTIME | 80,000.00 | 80,000.00 | 80,000.00 |
| 61-7100-12600 | PART-TIME SALARIES | 35,000.00 | 30,000.00 | 30,000.00 |
| 61-7100-13000 | INSURANCE STIPEND | 6,000.00 | 7,600.00 | 7,600.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **691,000.00** | **617,600.00** | **617,600.00** |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 61-7100-18100 | FICA | 50,000.00 | 47,500.00 | 47,500.00 |
| 61-7100-18200 | RETIREMENT | 89,000.00 | 102,000.00 | 102,000.00 |
| 61-7100-18300 | HEALTH INSURANCE | 82,800.00 | 86,000.00 | 86,000.00 |
| 61-7100-18301 | OPEB RETIREE HEALTH | 30,000.00 | 30,000.00 | 30,000.00 |
| 61-7100-18302 | RETIREE HEALTH INSURANCE | 85,000.00 | 70,000.00 | 70,000.00 |
| 61-7100-18400 | LIFE INSURANCE | 700.00 | 700.00 | 700.00 |
| 61-7100-18600 | WORKER'S COMP INS | 10,500.00 | 7,500.00 | 7,500.00 |
| 61-7100-18700 | DENTAL INSURANCE | 5,100.00 | 4,500.00 | 4,500.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **353,100.00** | **348,200.00** | **348,200.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 61-7100-19900 | CONTRACTED SERVICES | 19,000.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **19,000.00** | **15,000.00** | **15,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 61-7100-20000 | SUPPLIES | 20,000.00 | 18,000.00 | 18,000.00 |
| 61-7100-20001 | CUSTODIAL SUPPLIES | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7100-20100 | TOOLS AND SMALL EQUIPMENT | 3,000.00 | 2,000.00 | 2,000.00 |
| 61-7100-20300 | CHEMICALS | 235,000.00 | 230,000.00 | 230,000.00 |
| 61-7100-21200 | UNIFORMS | 5,000.00 | 5,400.00 | 5,400.00 |
| 61-7100-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7100-25100 | GAS & OIL | 4,000.00 | 3,000.00 | 3,000.00 |
| 61-7100-26000 | OFFICE | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **273,000.00** | **264,400.00** | **264,400.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 61-7100-32100 | TELEPHONE | 17,000.00 | 11,000.00 | 11,000.00 |
| 61-7100-32101 | TELECOMMUNICATIONS SERVICES | 3,500.00 | 800.00 | 800.00 |
| 61-7100-32500 | POSTAGE | 2,000.00 | 1,000.00 | 1,000.00 |
| 61-7100-33100 | ELECTRICITY | 255,000.00 | 255,000.00 | 255,000.00 |
| 61-7100-33200 | GENERATOR FUEL | 17,500.00 | 17,500.00 | 17,500.00 |
| 61-7100-33900 | PUMPS/TANKS/LIFT STATIONS ELECTRICITY | 30,000.00 | 40,000.00 | 40,000.00 |
| 61-7100-35000 | REPAIR PARTS & MATERIALS | 20,000.00 | 5,000.00 | 5,000.00 |
| 61-7100-35100 | BUILDING MAINTENANCE | 5,000.00 | 5,000.00 | 5,000.00 |
| 61-7100-35101 | GROUNDS MAINTENANCE | 2,000.00 | 0.00 | 0.00 |
| 61-7100-35200 | EQUIPMENT REPAIRS | 35,000.00 | 35,000.00 | 35,000.00 |
| 61-7100-35201 | VEHICLE MAINTENANCE & REPAIRS | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7100-37101 | COUNTY SOLID WASTE FEES | 150.00 | 140.00 | 140.00 |
| 61-7100-39500 | TRAINING/TRAVEL | 4,000.00 | 4,000.00 | 4,000.00 |
| 61-7100-39600 | CHEMICAL ANALYSIS | 14,000.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **407,150.00** | **391,440.00** | **391,440.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 61-7100-43900 | EQUIPMENT RENTAL/LEASE | 2,500.00 | 2,500.00 | 2,500.00 |
| 61-7100-44000 | COMPUTER EXPENSE/MAINTENANCE | 1,500.00 | 1,500.00 | 1,500.00 |
| 61-7100-44570 | TECHNOLOGY SERVICES | 3,000.00 | 3,000.00 | 3,000.00 |
| 61-7100-49100 | DUES/SUBSCRIPTIONS/USER FEES | 12,000.00 | 12,000.00 | 12,000.00 |
| 61-7100-49300 | LICENSE & TITLE FEES | 250.00 | 250.00 | 250.00 |
| 61-7100-49500 | SAFETY | 4,000.00 | 4,000.00 | 4,000.00 |
| 61-7100-49900 | MISCELLANEOUS | 2,000.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **25,250.00** | **25,250.00** | **25,250.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 61-7100-50000 | CAPITAL EXPENSE | 195,000.00 | 270,000.00 | 200,000.00 |
| 61-7100-59900 | MISCELLANEOUS EQUIPMENT | 10,000.00 | 10,000.00 | 10,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **205,000.00** | **280,000.00** | **210,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 61-7100-62900 | WATER SERVICE CONTRACT | 185,000.00 | 185,000.00 | 185,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **185,000.00** | **185,000.00** | **185,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 61-7100-73100 | ENTERPRISE VEHICLES LEASE | 12,000.00 | 6,500.00 | 6,500.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **12,000.00** | **6,500.00** | **6,500.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 61-7100-99100 | CONTINGENCY | 100,000.00 | 35,000.00 | 17,500.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **100,000.00** | **35,000.00** | **17,500.00** |
| **Total Department: 7100 - Water Treatment:** | | **2,270,500.00** | **2,168,390.00** | **2,080,890.00** |

**Department: 7110 - Distribution & Collection**

Lincolnton NC
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# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 61-7110-12100 | SALARIES | 920,000.00 | 1,120,000.00 | 910,000.00 |
| 61-7110-12300 | OVERTIME | 75,000.00 | 100,000.00 | 100,000.00 |
| 61-7110-12600 | PART-TIME SALARIES | 0.00 | 5,000.00 | 5,000.00 |
| 61-7110-13000 | INSURANCE STIPEND | 8,300.00 | 15,000.00 | 11,500.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **1,003,300.00** | **1,240,000.00** | **1,026,500.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 61-7110-18100 | FICA | 76,500.00 | 93,800.00 | 77,000.00 |
| 61-7110-18200 | RETIREMENT | 143,000.00 | 214,000.00 | 175,500.00 |
| 61-7110-18300 | HEALTH INSURANCE | 125,000.00 | 168,000.00 | 132,000.00 |
| 61-7110-18301 | OPEB RETIREE HEALTH | 35,000.00 | 35,000.00 | 35,000.00 |
| 61-7110-18302 | RETIREE HEALTH INSURANCE | 33,000.00 | 45,000.00 | 45,000.00 |
| 61-7110-18400 | LIFE INSURANCE | 975.00 | 1,000.00 | 1,000.00 |
| 61-7110-18600 | WORKER'S COMP INS | 15,000.00 | 14,000.00 | 10,000.00 |
| 61-7110-18700 | DENTAL INSURANCE | 8,600.00 | 10,500.00 | 8,600.00 |
| 61-7110-18900 | TRAVEL ALLOWANCE | 2,400.00 | 0.00 | 0.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **439,475.00** | **581,300.00** | **484,100.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 61-7110-19900 | CONTRACTED SERVICES | 10,000.00 | 10,000.00 | 10,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **10,000.00** | **10,000.00** | **10,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 61-7110-20000 | SUPPLIES | 400,000.00 | 400,000.00 | 400,000.00 |
| 61-7110-20001 | CUSTODIAL SUPPLIES | 0.00 | 1,500.00 | 1,500.00 |
| 61-7110-20100 | TOOLS AND SMALL EQUIPMENT | 0.00 | 6,000.00 | 10,000.00 |
| 61-7110-21200 | UNIFORMS | 5,000.00 | 9,000.00 | 6,600.00 |
| 61-7110-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 3,000.00 | 4,000.00 | 4,000.00 |
| 61-7110-25100 | GAS & OIL | 32,000.00 | 37,000.00 | 32,000.00 |
| 61-7110-26000 | OFFICE | 500.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **440,500.00** | **459,500.00** | **456,100.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 61-7110-32100 | TELEPHONE | 25,000.00 | 20,000.00 | 20,000.00 |
| 61-7110-32101 | TELECOMMUNICATIONS SERVICES | 0.00 | 14,000.00 | 14,000.00 |
| 61-7110-32500 | POSTAGE | 25,000.00 | 25,000.00 | 25,000.00 |
| 61-7110-33100 | ELECTRICITY | 20,000.00 | 22,000.00 | 22,000.00 |
| 61-7110-33200 | GENERATOR FUEL | 0.00 | 4,000.00 | 4,000.00 |
| 61-7110-33900 | PUMPS/TANKS/LIFT STATIONS ELECTRICITY | 25,000.00 | 25,000.00 | 25,000.00 |
| 61-7110-34100 | PRINTING | 0.00 | 4,000.00 | 4,000.00 |
| 61-7110-35000 | REPAIR PARTS & MATERIALS | 4,000.00 | 4,000.00 | 4,000.00 |
| 61-7110-35100 | BUILDING MAINTENANCE | 1,000.00 | 0.00 | 0.00 |
| 61-7110-35200 | EQUIPMENT REPAIRS | 50,000.00 | 25,000.00 | 25,000.00 |
| 61-7110-35201 | VEHICLE MAINTENANCE & REPAIRS | 6,000.00 | 10,000.00 | 10,000.00 |
| 61-7110-37101 | COUNTY SOLID WASTE FEES | 200.00 | 175.00 | 175.00 |
| 61-7110-39000 | METER TESTING | 1,000.00 | 1,000.00 | 1,000.00 |
| 61-7110-39500 | TRAINING/TRAVEL | 10,000.00 | 12,000.00 | 12,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **167,200.00** | **166,175.00** | **166,175.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 61-7110-43900 | EQUIPMENT RENT/LEASE | 0.00 | 2,500.00 | 2,500.00 |
| 61-7110-44000 | COMPUTER EXPENSE/MAINTENANCE | 2,500.00 | 20,000.00 | 20,000.00 |
| 61-7110-44570 | TECHNOLOGY SERVICES | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7110-49100 | DUES/SUBSCRIPTIONS/USER FEES | 5,000.00 | 13,000.00 | 13,000.00 |
| 61-7110-49300 | LICENSE & TITLE FEES | 4,000.00 | 4,000.00 | 4,000.00 |
| 61-7110-49500 | SAFETY | 1,000.00 | 5,000.00 | 1,000.00 |
| 61-7110-49900 | MISCELLANEOUS | 2,000.00 | 4,000.00 | 4,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **16,500.00** | **50,500.00** | **46,500.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 61-7110-50000 | CAPITAL EXPENSE | 1,350,000.00 | 500,000.00 | 600,000.00 |
| 61-7110-59100 | RESURFACING & PATCHWORK | 0.00 | 5,000.00 | 5,000.00 |
| 61-7110-59400 | TRAFFIC MARKING & SIGNS | 0.00 | 2,000.00 | 2,000.00 |
| 61-7110-59600 | SYSTEM MAINTENANCE | 130,000.00 | 130,000.00 | 130,000.00 |
| 61-7110-59900 | MISCELLANEOUS EQUIPMENT | 15,000.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,495,000.00** | **652,000.00** | **752,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 61-7110-62900 | WATER SERVICE CONTRACT | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **1,000.00** | **1,000.00** | **1,000.00** |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **ExpCategory: 700 - Debt Service** | | | | |
| 61-7110-73100 | ENTERPRISE VEHICLES LEASE | 50,000.00 | 60,000.00 | 60,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **50,000.00** | **60,000.00** | **60,000.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 61-7110-99100 CONTINGENCY | CONTINGENCY | 90,452.00 | 37,434.00 | 10,000.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **90,452.00** | **37,434.00** | **10,000.00** |
| **Total Department: 7110 - Distribution & Collection:** | | **3,713,427.00** | **3,257,909.00** | **3,012,375.00** |
| **Department: 7120 - Wastewater Treatment** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 61-7120-12100 | SALARIES | 575,000.00 | 600,000.00 | 600,000.00 |
| 61-7120-12300 | OVERTIME | 85,000.00 | 100,000.00 | 110,000.00 |
| 61-7120-12600 | PART-TIME SALARIES | 35,000.00 | 30,000.00 | 30,000.00 |
| 61-7120-13000 | INSURANCE STIPEND | 5,400.00 | 8,400.00 | 8,400.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **700,400.00** | **738,400.00** | **748,400.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 61-7120-18100 | FICA | 52,500.00 | 56,000.00 | 56,000.00 |
| 61-7120-18200 | RETIREMENT | 93,600.00 | 123,000.00 | 123,000.00 |
| 61-7120-18300 | HEALTH INSURANCE | 80,000.00 | 96,600.00 | 96,600.00 |
| 61-7120-18301 | OPEB RETIREE HEALTH | 25,000.00 | 25,000.00 | 25,000.00 |
| 61-7120-18302 | RETIREE HEALTH INSURANCE | 30,000.00 | 40,000.00 | 40,000.00 |
| 61-7120-18400 | LIFE INSURANCE | 700.00 | 700.00 | 700.00 |
| 61-7120-18600 | WORKER'S COMP INS | 10,000.00 | 8,000.00 | 8,000.00 |
| 61-7120-18700 | DENTAL INSURANCE | 5,200.00 | 5,500.00 | 5,500.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **297,000.00** | **354,800.00** | **354,800.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 61-7120-19200 | LEGAL | 500.00 | 500.00 | 500.00 |
| 61-7120-19900 | CONTRACTED SERVICES | 1,000.00 | 100.00 | 100.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **1,500.00** | **600.00** | **600.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 61-7120-20000 | SUPPLIES | 24,000.00 | 20,000.00 | 20,000.00 |
| 61-7120-20001 | CUSTODIAL SUPPLIES | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7120-20100 | TOOLS AND SMALL EQUIPMENT | 500.00 | 2,000.00 | 2,000.00 |
| 61-7120-20300 | CHEMICALS | 100,000.00 | 90,000.00 | 90,000.00 |
| 61-7120-21200 | UNIFORMS | 4,000.00 | 6,000.00 | 6,000.00 |
| 61-7120-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7120-25100 | GAS & OIL | 7,000.00 | 5,000.00 | 5,000.00 |
| 61-7120-26000 | OFFICE | 1,000.00 | 1,000.00 | 1,000.00 |
| 61-7120-29800 | HEAT EXCHANGER FUEL OIL | 500.00 | 500.00 | 500.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **141,000.00** | **128,500.00** | **128,500.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 61-7120-32100 | TELEPHONE | 17,300.00 | 10,000.00 | 10,000.00 |
| 61-7120-32101 | TELECOMMUNICATIONS SERVICES | 2,000.00 | 16,000.00 | 16,000.00 |
| 61-7120-33100 | ELECTRICITY | 278,000.00 | 278,000.00 | 278,000.00 |
| 61-7120-33200 | GENERATOR FUEL | 4,000.00 | 5,000.00 | 5,000.00 |
| 61-7120-33400 | NATURAL GAS | 1,000.00 | 1,000.00 | 1,000.00 |
| 61-7120-34100 | PRINTING | 200.00 | 200.00 | 200.00 |
| 61-7120-35000 | REPAIR PARTS & MATERIALS | 10,000.00 | 10,000.00 | 10,000.00 |
| 61-7120-35100 | BUILDING MAINTENANCE | 18,000.00 | 18,000.00 | 18,000.00 |
| 61-7120-35101 | GROUNDS MAINTENANCE | 5,000.00 | 5,000.00 | 5,000.00 |
| 61-7120-35200 | EQUIPMENT REPAIRS | 70,000.00 | 100,000.00 | 100,000.00 |
| 61-7120-35201 | VEHICLE MAINTENANCE & REPAIRS | 3,000.00 | 3,000.00 | 3,000.00 |
| 61-7120-37000 | ADVERTISING | 200.00 | 200.00 | 200.00 |
| 61-7120-37101 | COUNTY SOLID WASTE FEES | 115.00 | 280.00 | 280.00 |
| 61-7120-39500 | TRAINING/TRAVEL | 5,000.00 | 4,000.00 | 4,000.00 |
| 61-7120-39600 | CHEMICAL ANALYSIS | 25,000.00 | 30,000.00 | 30,000.00 |
| 61-7120-39700 | SLUDGE REMOVAL | 220,000.00 | 220,000.00 | 220,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **658,815.00** | **700,680.00** | **700,680.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 61-7120-43900 | EQUIPMENT RENTAL/LEASE | 1,500.00 | 1,500.00 | 1,500.00 |
| 61-7120-44000 | COMPUTER EXP/MAINT/SOFTWARE | 200.00 | 1,000.00 | 1,000.00 |
| 61-7120-44570 | TECHNOLOGY SERVICES | 2,000.00 | 2,000.00 | 2,000.00 |
| 61-7120-49100 | DUES/SUBSCRIPTIONS/USER FEES | 8,000.00 | 10,000.00 | 10,000.00 |
| 61-7120-49300 | LICENSE & TITLE FEES | 2,000.00 | 1,000.00 | 1,000.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 61-7120-49500 | SAFETY | 1,000.00 | 1,000.00 | 1,000.00 |
| 61-7120-49900 | MISCELLANEOUS | 3,500.00 | 2,000.00 | 2,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **18,200.00** | **18,500.00** | **18,500.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 61-7120-50000 | CAPITAL EXPENSE | 150,000.00 | 100,000.00 | 200,000.00 |
| 61-7120-59900 | MISCELLANEOUS EQUIPMENT | 15,000.00 | 10,000.00 | 10,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **165,000.00** | **110,000.00** | **210,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 61-7120-62900 | WATER SERVICE CONTRACT | 20,000.00 | 20,000.00 | 20,000.00 |
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **20,000.00** | **20,000.00** | **20,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 61-7120-73100 | ENTERPRISE VEHICLES LEASE | 20,000.00 | 0.00 | 0.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **20,000.00** | **0.00** | **0.00** |
| **ExpCategory: 900 - Inventory/Interfund** | | | | |
| 61-7120-99100 | CONTINGENCY | 90,000.00 | 37,987.00 | 19,033.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **90,000.00** | **37,987.00** | **19,033.00** |
| **Total Department: 7120 - Wastewater Treatment:** | | **2,111,915.00** | **2,109,467.00** | **2,200,513.00** |
| **Department: 7130 - Water/Sewer Intangibles** | | | | |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 61-7130-19300 | HEALTH ADMIN COST | 10,000.00 | 8,000.00 | 8,000.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **10,000.00** | **8,000.00** | **8,000.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 61-7130-39801 | E-CHECK PAYMENT FEES | 700.00 | 0.00 | 0.00 |
| 61-7130-39900 | CREDIT CARD EXPENSE | 90,000.00 | 200,000.00 | 200,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **90,700.00** | **200,000.00** | **200,000.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 61-7130-44000 | COMPUTER EXPENSE/MAINTENANCE | 32,500.00 | 45,000.00 | 45,000.00 |
| 61-7130-45000 | PROPERTY & CASUALTY INS | 105,000.00 | 100,000.00 | 100,000.00 |
| 61-7130-45001 | CLAIMS-PROPERTY & CASUALTY | 10,000.00 | 10,000.00 | 10,000.00 |
| 61-7130-49200 | BAD DEBT EXPENSE | 70,000.00 | 70,000.00 | 70,000.00 |
| 61-7130-49800 | ENTERPRISE ADMINISTRATION | 878,077.00 | 1,242,371.00 | 1,532,359.00 |
| 61-7130-49900 | MISCELLANEOUS | 400.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **1,095,977.00** | **1,468,371.00** | **1,758,359.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 61-7130-71400 | SMART METER LOAN | 385,399.00 | 0.00 | 0.00 |
| 61-7130-72400 | SMART METER INTEREST | 11,722.00 | 0.00 | 0.00 |
| 61-7130-73500 | BANK LOAN PRINCIPAL | 40,713.00 | 42,630.00 | 42,630.00 |
| 61-7130-73501 | STATE LOAN | 0.00 | 105,000.00 | 105,000.00 |
| 61-7130-74500 | BANK LOAN INTEREST | 10,815.00 | 8,910.00 | 8,910.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **448,649.00** | **156,540.00** | **156,540.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 61-7130-98001 | PSC PROJECT | 143,250.00 | 0.00 | 0.00 |
| 61-7130-98500 | PILOT EXPENSE | 373,782.00 | 381,823.00 | 381,823.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **517,032.00** | **381,823.00** | **381,823.00** |
| **Total Department: 7130 - Water/Sewer Intangibles:** | | **2,162,358.00** | **2,214,734.00** | **2,504,722.00** |
| **Total Fund: 61 - Water and Sewer Fund:** | | **10,258,200.00** | **9,750,500.00** | **9,798,500.00** |
| **Fund: 63 - Electric Fund** | | | | |
| **Department: 7200 - Electric** | | | | |
| **ExpCategory: 100 - Salaries & Wages** | | | | |
| 63-7200-12100 | SALARIES | 835,000.00 | 746,000.00 | 746,000.00 |
| 63-7200-12300 | OVERTIME | 57,000.00 | 50,000.00 | 50,000.00 |
| 63-7200-12600 | PART-TIME SALARIES | 26,000.00 | 20,000.00 | 20,000.00 |
| 63-7200-13000 | INSURANCE STIPEND | 6,700.00 | 8,000.00 | 8,000.00 |
| **Total ExpCategory: 100 - Salaries & Wages:** | | **924,700.00** | **824,000.00** | **824,000.00** |
| **ExpCategory: 150 - Employee Benefits** | | | | |
| 63-7200-18100 | FICA | 70,500.00 | 63,000.00 | 63,000.00 |
| 63-7200-18200 | RETIREMENT | 125,000.00 | 144,000.00 | 144,000.00 |

Lincolnton NC
Near the City, Near the Mountains, Near Perfect.

# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| 63-7200-18300 | HEALTH INSURANCE | 105,000.00 | 96,600.00 | 96,600.00 |
| 63-7200-18301 | OPEB RETIREE HEALTH | 6,000.00 | 60,000.00 | 60,000.00 |
| 63-7200-18302 | RETIREE HEALTH INSURANCE | 17,000.00 | 0.00 | 0.00 |
| 63-7200-18400 | LIFE INSURANCE | 775.00 | 650.00 | 650.00 |
| 63-7200-18600 | WORKER'S COMP INS | 20,000.00 | 20,000.00 | 20,000.00 |
| 63-7200-18700 | DENTAL INSURANCE | 7,300.00 | 7,500.00 | 7,500.00 |
| 63-7200-18900 | TRAVEL ALLOWANCE | 2,500.00 | 0.00 | 0.00 |
| 63-7200-19300 | HEALTH ADMIN COST | 4,000.00 | 4,000.00 | 4,000.00 |
| **Total ExpCategory: 150 - Employee Benefits:** | | **358,075.00** | **395,750.00** | **395,750.00** |
| **ExpCategory: 190 - Professional Services** | | | | |
| 63-7200-19200 | LEGAL | 1,000.00 | 1,000.00 | 1,000.00 |
| 63-7200-19900 | CONTRACTED SERVICES | 100,000.00 | 100,000.00 | 100,000.00 |
| **Total ExpCategory: 190 - Professional Services:** | | **101,000.00** | **101,000.00** | **101,000.00** |
| **ExpCategory: 200 - Supplies & Materials** | | | | |
| 63-7200-20000 | SUPPLIES | 120,000.00 | 140,000.00 | 110,000.00 |
| 63-7200-20001 | CUSTODIAL SUPPLIES | 100.00 | 100.00 | 100.00 |
| 63-7200-20100 | TOOLS AND SMALL EQUIPMENT | 7,500.00 | 10,000.00 | 10,000.00 |
| 63-7200-21200 | UNIFORMS | 8,000.00 | 8,000.00 | 8,000.00 |
| 63-7200-21300 | PERSONAL PROTECTIVE EQUIP (PPE) | 4,000.00 | 4,000.00 | 4,000.00 |
| 63-7200-25100 | GAS & OIL | 17,000.00 | 20,000.00 | 20,000.00 |
| 63-7200-26000 | OFFICE | 1,000.00 | 1,000.00 | 1,000.00 |
| **Total ExpCategory: 200 - Supplies & Materials:** | | **157,600.00** | **183,100.00** | **153,100.00** |
| **ExpCategory: 300 - Current Obligations & Services** | | | | |
| 63-7200-32100 | TELEPHONE | 22,000.00 | 20,000.00 | 20,000.00 |
| 63-7200-32101 | TELECOMMUNICATIONS SERVICES | 0.00 | 1,000.00 | 1,000.00 |
| 63-7200-32500 | POSTAGE | 11,000.00 | 11,000.00 | 11,000.00 |
| 63-7200-33000 | POWER SECURE EXPENSES | 70,000.00 | 60,000.00 | 60,000.00 |
| 63-7200-33100 | ELECTRICITY | 4,000,000.00 | 4,200,000.00 | 4,125,000.00 |
| 63-7200-33300 | ELECTRICITY-REPS CHARGES | 60,000.00 | 60,000.00 | 60,000.00 |
| 63-7200-33400 | NATURAL GAS | 4,500.00 | 5,000.00 | 5,000.00 |
| 63-7200-33700 | SALES TAX DISTRIBUTION | 35,000.00 | 35,000.00 | 35,000.00 |
| 63-7200-33800 | STREET LIGHTING | 110,000.00 | 105,000.00 | 105,000.00 |
| 63-7200-34100 | PRINTING | 0.00 | 2,000.00 | 2,000.00 |
| 63-7200-35000 | REPAIR PARTS & MATERIALS | 5,000.00 | 5,000.00 | 5,000.00 |
| 63-7200-35100 | BUILDING MAINTENANCE | 10,000.00 | 5,000.00 | 5,000.00 |
| 63-7200-35101 | GROUNDS MAINTENANCE | 2,000.00 | 0.00 | 0.00 |
| 63-7200-35200 | EQUIPMENT REPAIRS | 20,000.00 | 20,000.00 | 15,000.00 |
| 63-7200-35201 | VEHICLE MAINTENANCE & REPAIRS | 1,000.00 | 2,000.00 | 2,000.00 |
| 63-7200-37101 | COUNTY SOLID WASTE FEES | 100.00 | 140.00 | 140.00 |
| 63-7200-39000 | METER TESTING | 2,000.00 | 0.00 | 0.00 |
| 63-7200-39500 | TRAINING/TRAVEL | 10,000.00 | 10,000.00 | 10,000.00 |
| 63-7200-39801 | E-CHECK PAYMENT FEES | 1,000.00 | 1,000.00 | 1,000.00 |
| 63-7200-39900 | CREDIT CARD EXPENSE | 95,000.00 | 180,000.00 | 180,000.00 |
| **Total ExpCategory: 300 - Current Obligations & Services:** | | **4,458,600.00** | **4,722,140.00** | **4,642,140.00** |
| **ExpCategory: 400 - Fixed Charges & Services** | | | | |
| 63-7200-43900 | EQUIPMENT RENTAL/LEASE | 5,000.00 | 5,000.00 | 5,000.00 |
| 63-7200-44000 | COMPUTER EXPENSE/MAINTENANCE | 35,000.00 | 45,000.00 | 45,000.00 |
| 63-7200-44570 | TECHNOLOGY SERVICES | 6,000.00 | 6,000.00 | 6,000.00 |
| 63-7200-45000 | PROPERTY & CASUALTY INS | 55,000.00 | 55,000.00 | 55,000.00 |
| 63-7200-48900 | ELECTRICITIES DUES | 15,000.00 | 15,000.00 | 15,000.00 |
| 63-7200-49100 | DUES/SUBSCRIPTIONS/USER FEES | 500.00 | 3,000.00 | 3,000.00 |
| 63-7200-49200 | BAD DEBT EXPENSE | 60,000.00 | 60,000.00 | 45,000.00 |
| 63-7200-49300 | LICENSE & TITLE FEES | 500.00 | 500.00 | 500.00 |
| 63-7200-49500 | SAFETY | 1,000.00 | 1,000.00 | 1,000.00 |
| 63-7200-49700 | DIRECT SERVICE ALLOCATIONS | 1,000.00 | 1,000.00 | 1,000.00 |
| 63-7200-49800 | ENTERPRISE ADMINISTRATION | 747,524.00 | 828,248.00 | 1,021,634.00 |
| 63-7200-49900 | MISCELLANEOUS | 15,000.00 | 15,000.00 | 10,000.00 |
| **Total ExpCategory: 400 - Fixed Charges & Services:** | | **941,524.00** | **1,034,748.00** | **1,208,134.00** |
| **ExpCategory: 500 - Capital Outlay & Equipment** | | | | |
| 63-7200-50000 | CAPITAL EXPENSE | 1,350,000.00 | 630,000.00 | 430,000.00 |
| 63-7200-59600 | SYSTEM MAINTENANCE | 350,000.00 | 420,000.00 | 350,000.00 |
| 63-7200-59900 | MISCELLANEOUS EQUIPMENT | 15,000.00 | 15,000.00 | 15,000.00 |
| **Total ExpCategory: 500 - Capital Outlay & Equipment:** | | **1,715,000.00** | **1,065,000.00** | **795,000.00** |
| **ExpCategory: 600 - Contracts, Grants, Subsidies** | | | | |
| 63-7200-64000 | CONTRIB RESERV RATES STABLIZ | 25,000.00 | 25,000.00 | 25,000.00 |
| 63-7200-69100 | INCENTIVE GRANTS EXPENSE | 50,000.00 | 50,000.00 | 50,000.00 |




# Proposed Budget Expenses

For Fiscal: 2026-2027 FYE 06/30/2027

| Account Number | Account Name | 2025-2026 Approved | 2026-2027 Dept Req | 2026-2027 Mgr Rec |
|---|---|---|---|---|
| **Total ExpCategory: 600 - Contracts, Grants, Subsidies:** | | **75,000.00** | **75,000.00** | **75,000.00** |
| **ExpCategory: 700 - Debt Service** | | | | |
| 63-7200-73100 | ENTERPRISE VEHICLES LEASE | 20,000.00 | 13,000.00 | 13,000.00 |
| **Total ExpCategory: 700 - Debt Service:** | | **20,000.00** | **13,000.00** | **13,000.00** |
| **ExpCategory: 900 - Inventory/Interfund Transfer** | | | | |
| 63-7200-98500 | PILOT EXPENSE | 34,476.00 | 35,890.00 | 35,890.00 |
| 63-7200-99100 | CONTINGENCY | 86,892.00 | 108,239.00 | 124,853.00 |
| **Total ExpCategory: 900 - Inventory/Interfund Transfer:** | | **121,368.00** | **144,129.00** | **160,743.00** |
| **Total Department: 7200 - Electric:** | | **8,872,867.00** | **8,557,867.00** | **8,367,867.00** |
| **Total Fund: 63 - Electric Fund:** | | **8,872,867.00** | **8,557,867.00** | **8,367,867.00** |
| **Report Total:** | | **39,186,525.00** | **39,844,541.00** | **37,602,500.00** |