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



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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



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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				



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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



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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

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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



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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				

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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

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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



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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**



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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
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
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**